

GOVERNMENT OF IMOSTATE OF NIGERIA

FINANCIAL STATEMENTS OF ABOH MBAISE

LOCAL GOVERNMENT COUNCIL

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

[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 2019 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, 2019 to 31st December, 2019.

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.

ABOH MBAISE LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 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 ABOH MBAISE LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 MbaiseLocal 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, 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 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 Local Government Council as at 31st December, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.



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., 2019

ANNUAL BUDGET 2019		Notes	2019 ~~₦~~'m	2018 ~~₦~~'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,030,039,480.00	Statutory Allocation from JAAC	1	1,747,951,032.90	1,529,281,178.29
468,831,680.00	State Government Share Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
4,320,000.00	Capitation Rate		33,000.00	0.00
17,000,000.00	Property Rate		0.00	79,000.00
86,005,000.00	Licenses, Fines, Fees and Royalty		4,041,800.00	1,361,100.00
28,350,000.00	Earnings from Commerce		0.00	0.00
380,000.00	Rent on Local Govt. Property		5,000.00	221,500.00
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	4	0.00	0.00
2,634,926,160.00	**Total Revenue**		1,752,030,832.90	**1,530,942,778.29**
	Total Inflow from Operating Activities (A)			
	Payments:			
1,127,370,620.00	Personnel Cost	5	1,008,359,611.05	915,989,411.36
81,036,770.00	Overhead Cost	6	192,061,721.00	55,041,913.63
	Sec. Vote	7	44,785,000.00	16,705,000.00
	Integrated Farm Projects	8	480,000.00	0.00
1,652,165,530.00	Capital Expenditure	9	499,398,187.26	541,605,359.26
	Interest Payment		0.00	0.00
2,860,572,920.00	**Total Outflow from Operating Activities (B)**		**1,745,084,519.31**	**1,529,341,684.25**
274,353,240.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**6,946,313.59**	**1,601,094.04**
	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**		6,946,313.59	**1,601,094.04**
0.00	**Cash and its Equivalent as at 1/1/19**		**3,486,703.57**	**1,885,609.53**
0.00	**Cash and its Equivalent as at 31/12/19**		**10,433,017.16**	**3,486,703.57**

ABOH MBAISE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2-STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	331,166.06	29,302,26
Bank	11	10,101,851.10	3,457,401.31
Total Liquid Assets (A)		**10,433,017.16**	**3,486,703.57**
Investments and Other Cash Assets			
Salary Advance	12	455,348.78	455,348.78
Imprest	13	19,907,700.00	15,379,700.00
Service Advance	14	395,577,898.30	331,464,298.30
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**415,940,947.08**	**347,299,347.08**
TOTAL ASSETS C = (A + B)		**426,373,964.24**	**350,786,050..65**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		411,623,314.68	336,035,401.09
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)		**425,510,237.89**	**349,922,324.30**
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)		**426,373,964.24**	**350,786,050..65**

ABOH MBAISE LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
236,282,330.05	**OPENING BALANCE 1/1/19**		**336,035,401.09**	**0.00**	**0.00**	**0.00**	**(336,035,401.09)**
	ADD REVENUE:						
	ALLOCATIONS						
1,529,281,178.29	Statutory Allocation from JAAC	1	1,747,951,032.90	2,030,039,480.00	2,030,039,480.00	0.00	282,088,447.07
0.00	State Government IGR	2	0.00	468,831,680.00	468,831,680.00	0.00	468,831,680.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
49,700.00	Capitation Rate		33,000.00	4,320,000.00	4,320,000.00	0.00	4,287,000.00
47,600.00	Property Rate		0.00	17,000,000.00	17,000,000.00	0.00	**17,000,000.00**
1,458,500.00	Licenses, Fines, Fees and Royalty		4,041,800.00	86,005,000.00	86,005,000.00	0.00	81,963,200.00
105,800.00	Earnings from Commerce		0.00	28,350,000.00	28,350,000.00	0.00	28,350,000.00
0.00	Rent on Local Govt. Property		5,000.00	380,000.00	380,000.00	0.00	375,000.00
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
1,661,600.00	**Total Internally Generated Revenue**		**4,079,800.00**	**136,055,000.00**	**136,055,000.00**	0.00	**131,975,200.00**
0.00	**Other Revenue Sources of the Local Govt**	4	**0.00**				
1,767,225,108.34	**Total Revenue (A)**		**2,088,066,233.99**	**2,634,926,160.00**	**3,065,757.210.00**	0.00	**546,859,926.01**
	EXPENDITURE						
915,989,411.36	Personnel cost	5	1,008,359,611.05	1,127,370,620.00	1,127,370,620.00	0.00	119,011,008.95
70,758,036.63	Overhead Cost	6	188,785,121.00	81,036,770.00	81,036,770.00	0.00	(107,748,351.00)
444,442,259.26	Capital Expenditure	9	479,298,187.26	1,652,165,530.00			1,172,867,342.74
1,431,189,707.25	**Total Expenditure (B)**		**1,676,442,919.31**	**2,860,572,920.00**	**2,405,552,122.05**	**0.00**	**1,184,130,000.69**
336,035,401.09	**OPERATING BALANCE**		**411,623,314.68**	**205,184,290.00**	**205,184,290.00**		(206,439,024.68)
	APPROPRIATIONS/TRANSFERS						
336,035,401.09	Transfer to Capital Development Fund		**411,623,314.68**	0.00	0.00	0.00	**(411,623,314.68)**
336,035,401.09	Closing Balance		**411,623,314.68**				

ABOH MBAISE LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
216,813,716.34	**Opening Balance**		**108,406,858.17**	**0.00**	**0.00**	**0.00**	**(108,406,858.17)**
	ADD REVENUE						
336,035,401.09	**Transfer From Consolidated Revenue Fund**		411,623,314.68	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
552,849,117.43	**TOTAL REVENUE**		**520,030,182.85**	**0.00**	**0.00**	**0.00**	**(520,030,182.85)**
	LESS CAPITAL EXPENDITURE						
444,442,259.26	**Capital Expenditure Sector**	9	479,298,187.26	1,652,165,530.00	1,652,165,530.00	0.00	1,172,867,342.74
	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
444,442,259.26	**TOTAL CAPITAL EXPENDITURE**		**479,298,187.26**	**1,652,165,530.00**	**1,652,165,530.00**	**0.00**	**1,172,867,342.74**
	Adjustments for Movements in Public Debts						
108,406,858.17	**Closing Balance**		40,731,995.59				

ABOH MBAISELOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS		2019			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC	1	1,747,951,032.93	2,030,039,480.00	282,088,447.07	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	50,306,230.00	(50,306,230.00)	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	42,301,110.00	(42,301,110.00)	
	Total (Gross) JAAC Allocation to the Local Government		1,747,951,032.93	**2,080,345,710.00**	**332,394,677.07**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	322,984,340.00	322,984,340.00	
	Total Value Added Tax		**0.00**	**322,984,340.00**	**322,984,340.00**	

	DETAILS	2019		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	**468,831,680.00**	**468,831,680.00**
	Total State Government Internally Generated Revenue	**0.00**	**468,831,680.00**	**468,831,680.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	33,000.00	4,320,000.00	4,287,000.00
	Arrears of Capitation Rate	0.00	0.00	0.00
	Sub-Total Capitation Rate	**33,000.00**	**4,320,000.00**	**4,287,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	0.00	17,000,000.00	17000,000.00
	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	4,500,000.00	4,500,000.00
	Sub-Total Property Rate	**0.00**	**17,000,000.00**	**17,000,000.00**
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	172,500.00	12,000,000.00	11,827,500.00
	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	0.00	1,500,000.00	1,500,000.00
	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	0.00	5,550,000.00	5,550,000.00
	Renewal Fees	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	767,300.00	2,500,000.00	2,488,000.00
	Disloading Septic Tank License Fees	0.00	117,760.00	117,760.00
	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	129,000.00	1,500,000.00	1,371,000.00
	Dispensary/ Maternity Fees	1,203,000.00	1,000,000.00	(203,000.00)
	Laboratory Test Fees	0.00	100,000.00	100,000.00
	Registration of Contractors Fees	1,670,000.00	2,500,000.00	830,000.00
	Tender Fees	0.00	22,175,000.00	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	2,000,000.00	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	2,000,000.00	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	100,000.00	1,000,000.00	900,000.00
	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	**4,041,800.00**	**86,005,000.00**	**81,963,200.00**
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	350,000.00	350,000.00
	Sub-Total Earnings from Commerce	**0.00**	**28,350,000.00**	**28,350,000.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	5,000.00	380,000.00	375,000.00
	Rent on Other Local Government Buildings	0.00	0.00	1,000,000.00
	Rent on Other Local Government Landed Property	0.00	0.00	300,000.00

	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**5,000.00**	**380,000.00**	**375,000.00**
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**
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	17,554,705.56	62,259,740.00	44,705,034.44
	The Legislative	40,003,424.87	67,067,000.00	27,063,575.13
	Community Government Councils	0.00	0.00	0.00
	Sub-Total Consolidated Revenue Fund Charges	**57,558,130.43**	**129,326,740.00**	**71,768,609.57**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	79,028,126.94	146,467,553.00	67,439,426.06
	Finance	70,285,339.52	242,147,032.00	171,861,692.48
	Medical and Health	200,551,770.15	471,331,027.00	270,779,256.85
	Planning Research and Statistics	6,992,317.64	59,984,838.00	52,992,520.36
	Agricultural and Natural Resources	49,058,300.72	63,051,320.00	13,993,019.28
	Works, Transport and Housing	45,842,912.66	60,808,850.00	14,965,937.34
	Information, Education and Social Welfare	46,199,906.68	83,580,000.00	37,380,093.32
	Salaries and Wages Primary Education	389,696,714.08	402,852,000.00	13,155,285.92
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	69,450,000.00	10,962,907.89
	Sub-Total Personnel Cost	**946,142,480.62**	**1,127,370,620.00**	**181,228,139.38**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	1,853,000.00	0.00	1,853,000.00
	NYSC Corp Member	1,100,000.00	0.00	1,100,000.00
	Postal Agents	876,000.00	0.00	976,000.00
	Disabled Persons	0.00	0.00	0.00
	IT Students	830,000.00	0.00	830,000.00
	Total Miscellaneous	**4,659,000.00**	**0.00**	**4,659,000.00**
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	104,870,000.00	22,064,570.00	(82,805,430.00)
	Utility Services	11,417,621.00	4,390,320.00	(7,027,301.00)
	Telephone and Postal Services	592,000.00	3,225,000.00	2,633,000.00
	Stationery and Printing	35,890,000.00	13,524,000.00	(22,366,000.00)
	Maintenance of Office Furniture and Equipment	873,200.00	5,750,320.00	4,877,120.00
	Maintenance of Vehicle and Capital Assets	42,920.00	4,390,000.00	4,347,080.00
	Consultancy and Professional Services	0.00	3,090,320.00	3,090,320.00
	Training, Staff Development and Welfare	14,000,000.00	11,280,000.00	(2,720,000.00)
	Entertainment and Hospitality	8,900,000.00	4,480,000.00	(4,420,000.00)
	Miscellaneous Expenses	323,880.00	3,890,320.00	3,566,440.00
	Provision of Service Materials	11,875,500.00	4,951,920.00	(6,923,580.00)
	Total Overhead Cost By Function	**188,785,121.00**	**81,036,770.00**	**(107,748,351.00)**
	Unretired Advances	3,276,600.00	0.00	(3,276,600.00)

	Grand Total OverHead Cost	**192,061,721.00**	**81,036,770.00**	**(111,024,951.00)**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	55,430,000.00	16,238,040.00	(39,191,960.00)
	Legislative	27,200,000.00	10,981,400.00	(16,218,600.00)
	Community Government Councils	0.00	0.00	0.00
	Administration	28,500,000.00	12,220,000.00	(16,280,000.00)
	Finance	23,400,000.00	11,158,400.00	(12,241,660.00)
	Medical and Health	15,300,000.00	6,002,000.00	9,298,000.00
	Planning Research and Statistics	865,121.00	7,303,410.00	(6,438,289.00)
	Agricultural and Natural Resources	12,890,000.00	5,740,000.00	7,150,000.00
	Works, Transport and Housing	13,200,000.00	7,300,000.00	(5,900,000.00)
	Information, Education and Social Welfare	12,000,000.00	4,093,520.00	(7,906,480.00)
	Total Overhead Cost By Sector	**188,785,121.00**	**81,036,770.00**	**(107,748,3.51.00)**
7	Security Vote	44,785,000.00	0.00	(44,785,000.00)
8	Integrated Farm Projects	480,000.00	0.00	(480,000.00)
9	**CAPITAL EXPENDITURE:**			
	Purchase of three (1) official vehicle	15,000,000.00	5,000,000.00	(10,000,000.00)
	Rehab, Tarring and Construction of Drainage on Roads	52,234,768.00	1,647,165,530.00	1,594,930,762.00
	OthersCapital Expenditure	0.00	0.00	0.00
	Local Governments Joint Projects	412,063,419.26	0.00	0.00
	Total Capital Expenditure	**479,298,187.26**	**1,652,165,530.00**	**1,172,867,342.74**
	Unretired Advances on Projects	20,100,000.00	0.00	(20,100,000.00)
	Grand Total Capital Expenditure	**499,398,187.26**	**1,652,165,530.00**	**1,152,767,342.74**

	LIQUID ASSETS				**2019 ₦'m**	**2018 ₦'m**
	CASH BALANCE:					
10	Cash-at-Hand				331,166.06	29,302.26
	-Total Cash				**331,166.06**	**29,302.26**
11	**BANK BALANCE:**					
	Name of Bank	**Account Name**	**Account Number**			
	1. Zenith Bank Plc.	IMSG/Aboh LG. Joint Project Account	1012891800		2,307,330.64	4,433,311.50
	2. – do -	Agric Farm Account	1014448662		314,342.48	504,974.48
	3. – do -	Salary Account	1012501846		9,291,827.76	330,765.11
	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)
	Total Bank				**10,101,851.10**	**3,457,401.31**

12	**SALARY ADVANCE:**	**2019** ₦'m	**2018** ₦'m	
1.	Chima C.E.O.			
2.	Anukam Augustine	21,552.00	21,552.00	
3.	AsiegbuCalistus	30,165.00	30,165.00	
4.	Agbakwuru R.	15,000.00	15,000.00	
5.	Anyatonwu Clement	12,729.00	12,729.00	
6.	ChukwuCallistus	19,700.00	19,700.00	
7.	DuruekeUchenna	55,000.00	55,000.00	
8.	Enwerem Napoleon	35,838.00	35,838.00	
9.	Ekwe L.	60,000.00	60,000.00	
10	Ibegbulam U.C.	8,880.00	8,880.00	
11	Kanu G.O.C.	10,000.00	10,000.00	
12.	Uwalaka Athanasius	18,582.00	18,582.00	
13.	Njoku Dickson	12,929.00	12,929.00	
14.	Udenze S.I.	144,973.78	144,973.78	
	Total Salary Advance	**455,348.78**	**455,348.78**	

13	**. IMPREST:**	**2019**	**2018**	
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	1,024,700.00	699,700.00	
10	Igwe D.U.	1,024,700.00	699,700.00	
11	Uzuegbu Elias	1,024,700.00	699,700.00	
12.	Ibe Simon	1,024,700.00	699,700.00	
13.	Obiefule Clara	904,700.00	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.	80,000.00	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	575,000.00	250,000.00	
33	S.N Ettoh	1,050,000.00	850,000.00	
34	Obaraeri C.I	500,000.00	250,000.00	
35	Nwaluba Rita	150,000.00	0.00	
36	UkaegbuTreckla	100,000.00	0.00	
37	ChukwuemekaIbe	600,000.00	0.00	
38	Martine Iwuagwu	250,000.00	0.00	
39	Ibe E.N	540,000.00	0.00	
40	CarrolineNdieze	25,000.00	0.00	
41	Igwe D.U	175,000.00	0.00	
42	Otuonye G.	200,000.00	0.00	
43	Ayozie	140,000.00	0.00	
44	EkpeDorathy	25,000.00	0.00	
45	Mberekpe B.C	25,000.00	0.00	
	-Total Imprest	**19,907,700**	**15, 379,700.00**	
14	**SERVICE ADVANCE**			
	PROJECT 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. ChidiNwaturuocha	6,405,400.00	0.00	
	c. Engr. VoanuIkwusomem	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. ChidiNwaturuocha	6,000,000.00	0.00	
	Sub-Total Renovation of Buildings	**6,000,000.00**	**0.00**	
14.5	**PERSONAL ADVANCES:**	**2018**	**2019**	

1.	Ayozie Victor	7,294,651.22	7,919,651.22	
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	583,900.00	
8.	Anyanwu Clement	569,384.00	569,384.00	
9.	Ibe F .U	6,137,208.68	,030,145.24	
10	Odunze cyprain	18.500.000.00	1,600,000.00	
.11	Ibe Simon Jude	1,261,000.00	1,861,009.00	
12	Udumaga P.U	7,900,000.00	1000,000.00	
13.	Chilaka Emmanuel	5,000.00	5,000.00	
14.	Eze B.N	3,600,000.00	1,000,000.00	
15.	AnaejionuUgonna	20,000.00	20,000.00	
16.	AkujuobiLivinus	1,113,699.00	1,113,699.00	
17.	Ikwusomen V.A.C. Voanu	15,850,000.00	15,850,000.00	
18.	Ofielu Ben	20,000.00	20,000.00	
19.	Agulanna I.C.	20,000.00	20,000.00	
20.	AnuenyiaguIfeoma	30,000.00	30,000.00	
21.	EzeNjoku	163,000.00	163,000.00	
22.	OparaChioma	14,242,000.00	14,242,000.00	
23.	Ononiwu Humphrey	725,780.00	9,304,780.00	
24.	Amaefula E.U.	124,000.00	124,000.00	
25.	Nwadike Edith .N.	216,000.00	216,000.00	
27.	Opara Evelyn	40,000.00	40,000.00	
28.	Agomuoh M.O.	5,000.00	5,000.00	
29.	Uzoegbu Elias	1,585,500.00	2,245,500.00	
30.	Obilor Anthony	51,390.00	51,390.00	
31.	ChieduAduba	109,700.00	109,700.00	
32.	AguChuks	460,000.00	460,000.00	
33.	Nwachukwu Juliet	59,000.00	59,000.00	
34.	Onyeike S.E	10,000.00	10,000.00	
35.	Okonkwo N.P.N.	1,412,000.00	1,412,000.00	
36.	Obiefule Clara N.	3,594,400.00	3,594,400.00	
37.	Anosike A.U.	1,059,050.00	1,059,050.00	
38.	Okebaram M.O.	1,218,500.00	1,558,500.00	
39.	OsuagwuAttan	33,100.00	33,100.00	
40.	Okere E.C.	403,000.00	403,000.00	
41.	Madu G. O.	693,000.00	1,343,000.00	
42.	Hon. Anthony Atudiume	18,620,000.00	18,620,000.00	
43.	Ehiogu Success	6,000.00	6,000.00	
44.	NwachukwuNkazi	20,000.00	20,000.00	
45.	Oparaocha Linus	293,000.00	293,000.00	
46.	Ihuoma Cletus	2,000.00	2,000.00	
47.	NjokuChukwuma	3,000.00	3,000.00	
48.	Nwachukwu D.I.C.	774,460.00	774,460.00	
49.	OzurumbaKelechi	10,000.000.00	10,000.000.00	
50.	ObaniChinedu	12,000.00	12,000.00	
51.	OnubuezeNneka	40,000.00	40,000.00	
52.	Nwoke G.M.	730,000.00	730,000.00	

53.	Barr. Obinna E.A.	100,000.00	100,000.00	
54.	Anyanwu Boniface	21,203.00	21,203.00	
55.	Amah Alphosus	41,300.00	41,300.00	
56.	Amadi B.O.	1,279,776.00	1,279,776.00	
57.	Amahiotu Christian	9,000.00	9,000.00	
58.	Akubiro Charles	1,160,000.00	1,160,000.00	
59.	Anyanwu Theresa	3,650,000.00	3,650,000.00	
60.	ChukwenduChimdi	3,000.00	3,000.00	
61.	Dominic George .N.	260,000.00	260,000.00	
62.	DuruekeUchenna	706,520.00	706,520.00	
63.	Ohanu D.E.	20,000.00	20,000.00	
64.	Ekwerike John	230,200.00	230,200.00	
65.	Ike Scholastica	18,970.00	18,970.00	
66.	Ihenetu Mike	200,500.00	200,500.00	
67.	Iweh A.A.	250,350.00	250,350.00	
68.	OsuagwuOgechi	31,000.00	31,000.00	
69.	Olewuike Mary	196,000.00	196,000.00	
70.	Asiegbulam Stella	50,000.00	50,000.00	
71.	Nwaezeocha Gabriel	1,500.00	1,500.00	
72.	Nwachukwu Rita	3,450.00	3,450.00	
73	Ovuike H.O.	340,325.00	340,325.00	
74.	Ewelike Innocent	89,000.00	89,000.00	
75.	Nwachukwu Charles	81,140.00	81,140.00	
76.	Nkwazema Charles	12,023,500.00	12,023,500.00	
77	Onyejelem Peter	1,130,780.00	1,130,780.00	
78	OparaGetrude	850.00	850.00	
79	Osuagwu David	610,000.00	610,000.00	
80.	Osuagwu F.M.	79,000.00	79,000.00	
81.	OparaUloma	12,800.00	12,800.00	
82.	EnweremaduHycinth	472,600.00	472,600.00	
83.	Uneze Pius	11,500.00	11,500.00	
84.	Iwu Kate	4,500.00	4,500.00	
85.	Amegwara Raymond	50,000.00	50,000.00	
86.	Hon. Ken. Onwugharaonye	302,000.00	302,000.00	
87.	Hon. Barr. Justus Ndu	100,000.00	100,000.00	
88.	AnyanwuLoveth .J.	2,000.00	2,000.00	
89.	Akwihi Caroline	7,000.00	7,000.00	
90.	Iheaka A.E.	350,000.00	350,000.00	
91.	AlaomaNwosu	150,000.00	150,000.00	
92.	AgwuIfeanyi	50,000.00	50,000.00	
93.	UchegbuThede C.	5,000.00	5,000.00	
94.	Nwachukwu Charity	4,000.00	4,000.00	
95.	Ogwudike Bernard	50,000.00	50,000.00	
96.	Hon. Emma Onwukwe	50,000.00	50,000.00	
97.	OnyeejieChinonye .C.	885,000.00	885,000.00	
98.	C.B.I. Onyia	14,723,135.00	14,723,135.00	
99.	Osuagwu Rosemary	39,134.00	39,134.00	
100.	NwachukwuChinenye	63,000.00	63,000.00	
101.	IjenduChioma	193,607.00	193,607.00	
102.	Nwaturuocha Edith	17,000.00	6,712,000.00	
103.	Uneze Augustine .C.	23,057,000.00	23,057,000.00	

104.	Hon. Onwuka Kenneth	R25,000.00	25,000.00	
105.	Hon. Henry Anusiem	652,000.00	652,000.00	
106.	Hon. Celestine C. Njoku	250,000.00	250,000.00	
107.	Hon. J.N. Obioma	503,600.00	503,600.00	
108.	LovelineNjoku	319,200.00	319,200.00	
109.	Chukwuocha S.C.	4,800.00	4,800.00	
110.	Hon. NgoziOnwuemedo	100,000.00	100,000.00	
111.	Jacinta Olewuike	800.00	800.00	
112.	Sunday Eric	10,000.00	10,000.00	
113.	Sunday Obasi	3,000.00	3,000.00	
114.	Engr. Bath Oparaji	2,698,300.00	2,698,300.00	
115.	Anorue N.T.	8,250,750.00	8,250,750.00	
116.	Okorie M.C.	200,000.00	200,000.00	
117.	ObikaraChidi	9,351,370.00	9,351,370.00	
118.	Hon. ObinnaNjoku	200,000.00	200,000.00	
119.	Agbara B.I.	2,907,000.00	2,907,000.00	
120.	Uchegbulam E.O.	105,900.00	105,900.00	
121.	Chief U.C. Odueze	50,400.00	50,400.00	
122.	Ibe B.N.	3,081,800.00	3,081,800.00	
123.	Njoku Sophia	35,000.00	35,000.00	
124.	T.C. Ugwuloka	866,000.00	866,000.00	
125.	Nwobi John .C.	75,000.00	75,000.00	
126.	Chika Anyanwu	20,000.00	20,000.00	
127.	IgwiloChiemezie .C.	157,000.00	157,000.00	
128.	Nwachukwu J.N.	100,500.00	100,500.00	
129.	AlimMarcillina	3,885.00	3,885.00	
130.	Mmeboji Cyril	166,750.00	166,750.00	
131.	Mmemkpa Francis	77,500.00	77,500.00	
132.	Joseph Omanakwa	40,000.00	40,000.00	
133.	Alice Iwuji	325,000.00	325,000.00	
134.	AsiegbuCallistus	33,000.00	33,000.00	
135.	Opara V.O.	5,000.00	5,000.00	
136.	NwamkpaSussan	915,500.00	915,500.00	
137.	Okeke Jude	169,150.00	169,150.00	
138.	Chris Ibeama	691,150.00	691,150.00	
139.	Eberendu Fabian	895,000.00	895,000.00	
140.	Onyeagba C.A.	85,000.00	85,000.00	
141.	Barr. L.N. Uzowuru	472,000.00	472,000.00	
142.	Mercy Opara	23,108.76	23,108.76	
143.	Ignatius Mgbeahuruike	20,000.00	20,000.00	
144.	NtotuChinyere	3,000.00	3,000.00	
145.	Emmanuel Iwu	800,000.00	800,000.00	
146.	Juliana Ewelike	800,000.00	900,000.00	
147.	Iwu Angela	20,000.00	20,000.00	
148.	OnyeakachiAmuzie	900,000.00	900,000.00	
149.	Kubiri I. Valentine	17,000.00	17,000.00	
150.	Igwe, C. C.	5,300,000.00	5,300,000.00	
151.	Richmond	1,974,835.00	1,974,835.00	
152.	Ben Nwagwu	240,000.00	240,000.00	
153.	Iwuji A. U. (Mrs)	1,783,000.00	1,783,000.00	
154.	Onyerimba F.A.	138,000.00	138,000.00	

155.	IheanachoOgechi	6,500.00	6,500.00	
156.	Chief Val. Igbo	960,000.00	960,000.00	
157.	Nwogu Edith	2,000.00	2,000.00	
158.	Emma Enyimiri	5,000.00	5,000.00	
159.	OnyeukwuChibuike	120,000.00	120,000.00	
160.	Ewulonu Victor	140,000.00	140,000.00	
161.	EmekaAnyanwu	100,000.00	100,000.00	
162.	NwachukwuIfeanyi	5,000.00	5,000.00	
163.	Cyracus Igbo	40,000.00	40,000.00	
164.	Dr. Nwachukwu, K. C.	200,000.00	200,000.00	
165.	Anyanwu, P.I.	1,000.00	1,000.00	
166.	Aliako, D.U.	275,000.00	275,000.00	
167.	Iwuji Joe	1,960,000.00	1,960,000.00	
168.	EzeChima Paul	755,460.00	755,460.00	
169.	Hon VitalisNjoku	150,000.00	150,000.00	
170.	M.A. Chuks (MP)	198,000.00	198,000.00	
171.	Awazieama, B.T.E	(44,800.00)	(44,800.00)	
172.	Sunny Dikeocha	180,000.00	180,000.00	
173.	Njoku Nicholas	3,000.00	3,000.00	
174.	NjokuChukwuma	(509,000.00)	(509,000.00)	
175.	Hon. Ugwu Cletus	1,490,000.00	1,490,000.00	
176.	AnyalewechiShedrack	1,250,000.00	1,250,000.00	
177.	Hon. Francis Onwunadi	750,000.00	750,000.00	
178.	Jonathan Onyeneke	100,000.00	6,475,000.00	
179.	UgochukwuNwogu K.	600,000.00	600,000.00	
180.	Teddy Nnodim	30,000.00	30,000.00	
181.	Hon. Charles Onwunali	3,950,000.00	3,950,000.00	
182.	Nze Stainless Obiajunwa	12,020.00	12,020.00	
183.	Opara H.U.	430,000.00	430,000.00	
184.	Otuonye G.E.	400,000.00	400,000.00	
185.	ChibuezeIweh	15,000.00	15,000.00	
186.	Christopher Ijeoma	25,000.00	25,000.00	
187.	OnyenaliChikere .A.	57,000.00	57,000.00	
188.	Onyekwere Clementine	15,500.00	15,500.00	
189.	Nweke B.C.	6,300.00	6,300.00	
190.	JahbuezeOdunna	(1,320,250.00)	(1,320,250.00)	
191.	IwunnajunwaChibueze	25,000.00	25,000.00	
192.	M.A. Chinakwe	39,680.00	39,680.00	
193.	Osuji C.C.	48,050.00	48,050.00	
194.	NwoguIjeoma .G.	110,000.00	110,000.00	
195.	UcheOnyeoziri	50,000.00	50,000.00	
196.	OguruikeChinedu	38,000.00	38,000.00	
197.	Patrick Olorondu	20,000.00	20,000.00	
198.	G.N. Olekwe	200,000.00	200,000.00	
199.	NjokuIfeoma	20,000.00	20,000.00	
200.	Okoro Johnson	20,000.00	20,000.00	
201.	Asodike Stella	20,000.00	20,000.00	
202.	NwobasiChijioke	1,500.00	1,500.00	
203.	Oguehi Benedict	40,000.00	40,000.00	
204.	Amajioyi Lady Jean	34,000.00	34,000.00	
205.	Remy Nnake	35,000.00	35,000.00	

206.	Emilia Ajuzieogu	6,800.00	6,800.00	
207.	IwuChuks	35,000.00	35,000.00	
208.	Obinali, C. I.	2,718,000.00	2,718,000.00	
209.	Ihuoma Cletus	1,000.00	1,000.00	
210.	ChigozieIheanetu	20,000.00	20,000.00	
211.	Anthony Ahurumadu	100,000.00	100,000.00	
212.	Ofoegbu, A. U.	175,000.00	175,000.00	
213.	Everest Oparaji	35,200.00	35,200.00	
214.	Peter Anyanwu	6,000.00	6,000.00	
215.	Asonye Ignatius	3,200.00	3,200.00	
216.	OparaEucharia	2,000.00	2,000.00	
217.	Odirimma Joy	3,000.00	3,000.00	
218.	Ofielu G.I.	116,000.00	116,000.00	
219.	Kennedy Ukachi	120,000.00	120,000.00	
220.	Patrick Okorondu	40,000.00	40,000.00	
221.	Uchegbulam E.O.	268,000.00	268,000.00	
222.	OnyekwereClementina	7,000.00	7,000.00	
223.	George D.U.V.	88,000.00	88,000.00	
224.	NwagwuUgochi .C.	390,000.00	390,000.00	
225.	Rose Ogbonna	20,000.00	20,000.00	
226.	Amanze Theresa	20,000.00	20,000.00	
227.	Onuoha Emeka	18,000.00	18,000.00	
228.	Opara Joy B	20,000.00	20,000.00	
229.	OkerekeNdudiri	35,000.00	35,000.00	
230.	Opara Pius	25,000.00	25,000.00	
231.	EkeochaDonatus	56,000.00	56,000.00	
232.	S.O. Nobis	790,000.00	790,000.00	
233.	Stanley Nkaraonye	4,000.00	4,000.00	
234.	Nwaobi J.C.	10,000.00	10,000.00	
235.	Nwogu Edith	23,800.00	23,800.00	
236.	Nwachukwu S.O.	20,000.00	20,000.00	
237.	Irene Chukwudi C.	(4,000.00)	(4,000.00)	
238.	OgwuruikeChinedu	15,000.00	15,000.00	
239.	Nnayere S.N.	150,000.00	150,000.00	
240.	Elegalam Edwin	35,000.00	35,000.00	
241.	Njoku R.I.	20,000.00	20,000.00	
242.	Dr. Ukpabi V,C.	17,000.00	17,000.00	
243.	Festus Akaji	11,000.00	11,000.00	
244.	Ochonma Eugene	5,000.00	5,000.00	
245.	Onweremadu Hyacinth	45,000.00	45,000.00	
246.	ChidiebereOnwubiko	35,000.00	35,000.00	
247.	OnuegbuUgochi	10,000.00	10,000.00	
248.	CallistusIbe	60,000.00	60,000.00	
249.	Nzeoma Lucy N.	30,000.00	30,000.00	
250.	Okorie Mary	175,000.00	175,000.00	
251.	Ogu Monica	50,000.00	50,000.00	
252.	Njoku B.U.	5,000.00	5,000.00	
253.	OgechiIheanacho	26,650.00	26,650.00	
254.	NwannaSampsom	32,000.00	32,000.00	
255.	Ann Iheanacho	10,000.00	10,000.00	
256.	Chigozie Sunny	32,100.00	32,100.00	

257	G. B. Anumudu	12,900,000.00	12,900,000.00	
258.	S. C. Okoronkwo	177,139.64	177,139.64	
259.	EzeumunnaSabinus	1,500.00	1,500.00	
260.	PeacemanAnyanwu	50,000.00	50,000.00	
261.	Christopher Ufomadu	180,000.00	180,000.00	
262.	OsuagwuAthan	33,100.00	33,100.00	
263.	Hon. Victoria Ogu	35,000.00	35,000.00	
264.	Njemanze M.U.	30,000.00	30,000.00	
265.	UgoUmunnakwe	190,000.00	190,000.00	
266.	HOD Agric	1,948,709.00	1,948,709.00	
267.	Deacon Nnamdi V.	10,000.00	10,000.00	
268.	Amanze Leona	373,549.68	373,549.68	
269.	EzechiNjoku	45,000.00	45,000.00	
270.	Chilaka Emmanuel	5,000.00	5,000.00	
271.	Nwambara Regina	8,000.00	8,000.00	
272.	Isiguzo Hyacinth	7,500.00	7,500.00	
273.	Albert Ejiofor	10,200.00	10,200.00	
274.	Njoku Victor .M.	34,100.00	34,100.00	
275.	Ndubueze T.U.	60,000.00	60,000.00	
276.	Asoibe David Livingstone	1,500.00	1,500.00	
277.	Osuji O.O.	50,000.00	50,000.00	
278.	Juliana C. Imo	6,720.00	6,720.00	
279.	UtaziSabastine	6,000.00	6,000.00	
280.	Chijiugo A. Enwerem	5,000.00	5,000.00	
281.	Ndukwu Comfort	10,000.00	10,000.00	
282.	Ibecheozor R.N.	110,400.00	110,400.00	
283.	Hon. Cliff Nwachukwu	50,000.00	50,000.00	
284.	NzeNwoko	1,019,700.00	1,019,700.00	
285.	Chief Cecilia Aduba	160,000.00	160,000.00	
286.	Nwachukwu C.C.	7,000.00	7,000.00	
287.	Deacon Nnadi N.	60,000.00	60,000.00	
288.	IgwiloChimezie	10,000.00	10,000.00	
289.	Hon. Innocent Onuoha	50,000.00	50,000.00	
290.	Hon. Dr. Stanley Ekezie	50,000.00	50,000.00	
291.	Hon Thaddeus Eronefu	50,000.00	50,000.00	
292.	Hon. Paschal Nwogu	50,000.00	50,000.00	
293.	Hon. ChineduUformadu	50,000.00	50,000.00	
294.	Hon. Jacinta Ihejirika	50,000.00	50,000.00	
295.	Amanze Leona	7,000.00	7,000.00	
296.	Hon. Emma Onwukwe	50,000.00	50,000.00	
297.	Onyeiji C. C.	10,000.00	10,000.00	
298.	Hon. Juliana Nwaogu	50,000.00	50,000.00	
299.	Hon. Charles Ajuzieogu	50,000.00	50,000.00	
300.	Uzuegbu, E. I.	24,000.00	24,000.00	
301.	Amuchie Isaac	2,000.00	2,000.00	
302.	Agudiriaq Jonathan	2,000.00	2,000.00	
303.	Achu Vivian	3,000.00	3,000.00	
304.	Onwuka Moses	2,000.00	2,000.00	
305.	AnyanwuChioma	1,500.00	1,500.00	
306.	Asikaogu Samuel C.	364,400.00	(366,000.00)	
307.	Ndieze, C. I.	12,500.00	12,500.00	

308.	ObasiThaddis	20,000.00	116,000.00	
309.	Hon. M.A Enyionu	1,110,000.00	1,110,000.00	
310.	NwasoguSabinus	22,000.000	22,000.000	
311.	S.N Ettoh	3,000.00	3,000.00	
312.	Opara Augustine	3,000.00	3,000.00	
313	Eburuche Esther (Hon.)	0.00	2,969,403.22	
314	IbeChukwuemeka	0.00	127,000.00	
239.	EgbukidiChinyere	0.00	330,000.00	
240.	Ibe E.N	0.00	286,000.00	
241.	Chidi Nwaturuocha	0.00	4,020.000.00	
242.	Onwubiko E.C.	0.00	10,254,000.00	
243.	Festus Akaji	11,000.00	11,000.00	
244.	Ochonma Eugene	5,000.00	5,000.00	
245.	Onweremadu Hyacinth	45,000.00	45,000.00	
246.	ChidiebereOnwubiko	35,000.00	35,000.00	
247.	OnuegbuUgochi	10,000.00	10,000.00	
248.	CallistusIbe	60,000.00	60,000.00	
249.	Nzeoma Lucy N.	30,000.00	30,000.00	
250.	Okorie Mary	175,000.00	175,000.00	
251.	Ogu Monica	50,000.00	50,000.00	
252.	Njoku B.U.	5,000.00	5,000.00	
253.	OgechiIheanacho	26,650.00	26,650.00	
254.	NwannaSampsom	32,000.00	32,000.00	
255.	Ann Iheanacho	10,000.00	10,000.00	
256.	Chigozie Sunny	32,100.00	32,100.00	
257	G. B. Anumudu	12,900,000.00	12,900,000.00	
258.	S. C. Okoronkwo	177,139.64	177,139.64	
259.	EzeumunnaSabinus	1,500.00	1,500.00	
260.	PeacemanAnyanwu	50,000.00	50,000.00	
261.	Christopher Ufomadu	180,000.00	180,000.00	
262.	OsuagwuAthan	33,100.00	33,100.00	
263.	Hon. Victoria Ogu	35,000.00	35,000.00	
264.	Njemanze M.U.	30,000.00	30,000.00	
265.	UgoUmunnakwe	190,000.00	190,000.00	
266.	HOD Agric	1,948,709.00	1,948,709.00	
267.	Deacon Nnamdi V.	10,000.00	10,000.00	
268.	Amanze Leona	373,549.68	373,549.68	
269.	EzechiNjoku	45,000.00	45,000.00	
270.	Chilaka Emmanuel	5,000.00	5,000.00	
271.	Nwambara Regina	8,000.00	8,000.00	
272.	Isiguzo Hyacinth	7,500.00	7,500.00	
273.	Albert Ejiofor	10,200.00	10,200.00	
274.	Njoku Victor .M.	34,100.00	34,100.00	
275.	Ndubueze T.U.	60,000.00	60,000.00	
276.	Asoibe David Livingstone	1,500.00	1,500.00	
277.	Osuji O.O.	50,000.00	50,000.00	
278.	Juliana C. Imo	6,720.00	6,720.00	
279.	UtaziSabastine	6,000.00	6,000.00	
280.	Chijiugo A. Enwerem	5,000.00	5,000.00	
281.	Ndukwu Comfort	10,000.00	10,000.00	
282.	Ibecheozor R.N.	110,400.00	110,400.00	

283.	Hon. Cliff Nwachukwu	50,000.00	50,000.00	
284.	NzeNwoko	1,019,700.00	1,019,700.00	
285.	Chief Cecilia Aduba	160,000.00	160,000.00	
286.	Nwachukwu C.C.	7,000.00	7,000.00	
287.	Deacon Nnadi N.	60,000.00	60,000.00	
288.	IgwiloChimezie	10,000.00	10,000.00	
289.	Hon. Innocent Onuoha	50,000.00	50,000.00	
290.	Hon. Dr. Stanley Ekezie	50,000.00	50,000.00	
291.	Hon Thaddeus Eronefu	50,000.00	50,000.00	
292.	Hon. Paschal Nwogu	50,000.00	50,000.00	
293.	Hon. ChineduUformadu	50,000.00	50,000.00	
294.	Hon. Jacinta Ihejirika	50,000.00	50,000.00	
295.	Amanze Leona	7,000.00	7,000.00	
296.	Hon. Emma Onwukwe	50,000.00	50,000.00	
297.	Onyeiji C. C.	10,000.00	10,000.00	
298.	Hon. Juliana Nwaogu	50,000.00	50,000.00	
299.	Hon. Charles Ajuzieogu	50,000.00	50,000.00	
300.	Uzuegbu, E. I.	24,000.00	24,000.00	
301.	Amuchie Isaac	2,000.00	2,000.00	
302.	Agudiriaq Jonathan	2,000.00	2,000.00	
303.	Achu Vivian	3,000.00	3,000.00	
304.	Onwuka Moses	2,000.00	2,000.00	
305.	AnyanwuChioma	1,500.00	1,500.00	
306.	Asikaogu Samuel C.	364,400.00	(366,000.00)	
307.	Ndieze, C. I.	12,500.00	12,500.00	
308.	ObasiThaddis	20,000.00	116,000.00	
309.	Hon. M.A Enyionu	1,110,000.00	1,110,000.00	
310.	NwasoguSabinus	22,000.000	22,000.000	
311.	S.N Ettoh	3,000.00	3,000.00	
312.	Opara Augustine	3,000.00	3,000.00	
313	Eburuche Esther (Hon.)	0.00	2,969,403.22	
314	IbeChukwuemeka	0.00	127,000.00	
315	Egbube Jonathan	0.00	560,000.00	
316	Sir Ekwubiri Kingsley	0.00	5,000,000.00	
317	Chikere A.C.	0.00	3,650,000.00	
318	H.I. Ajuzieogu	0.00	537,900.00	
319	Queen Anyanwu	0.00	1,676,000.00	
320	Sir Chris Nwaogu	0.00	405,000.00	
321	Onwjiogu Ifeanyi	0.00	200,000.00	
322	Osuji Emmanuel	0.00	235,648.00	
323	Njoku Chibuzor	0.00	730,000.00	
	Sub-Total Personal Advances	**297,508,798.30**	**331,464,298.30**	

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2019**		**2018**
		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:**	**2019 ₦'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

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	NIL	32,474,726.17	4,873,924.34	34,338,618.27	**71,687,268.78**
2	February	18,305,000.00	32,474,726.17	4,873,924.34	34,338,618.27	**89,992,268.78**
3	March	17,245,000.00	32,474,726.17	4,873,924.34	34,338,618.27	**88,932,268.78**
4	April	12,430,000.00	32,474,726.17	4,873,924.34	34,338,618.27	**84,117,268.78**
5	May	115,430,000.00	32,474,726.17	4,873,924.34	34,338,618.27	**187,117,268.78**
6	June	43,856,625.57	32,474,726.17	4,873,924.34	34,338,618.27	**115,543,894.35**
7	July	135,427,909.49	32,474,726.17	4,873,924.34	34,338,618.27	**207,115,178.27**
8	August	139,588,653.83	32,474,726.17	4,873,924.34	34,338,618.27	**211,275,922.61**
9	September	126,911,202.01	32,474,726.17	4,873,924.34	34,338,618.27	**198,598,470.79**
10	October	43,882,808.88	32,474,726.17	4,873,924.34	34,338,618.27	**115,570,077.66**
11	November	90,690,827.18	32,474,726.17	4,873,924.34	34,338,618.27	**162,378,095.96**
12	December	143,926,972.60	32,474,726.17	4,873,924.34	34,338,618.27	**215,614,241.38**
	Total	**887,703,807.45**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	**1,747,951,032.90**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2019 **₦'m**	**2018** **₦'m**
	MONTH:		
	January	0.00	15,000.00
	February	170,300	12,200,000.00
	March	647,700	0.00
	April	740,700	39,000.00
	May	785,000	348,000.00
	June	264,900	547,500.00
	July	824,600	18,500.00
	August	227,864	64,500.00
	September	12,736.	78,500.00
	October	106,000	0.00
	November	300,000.	263,500.00
	December	0.00	165,100.00
	Total	**4,079,800.00**	**1,661,600.00**

EXPLANATORY NOTES

1. Statutory Allocation : This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee (JAAC)Transfers to the Local Governments. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to Local Governments councils	887,703,807.45
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,747,951,032.90**

2.**Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	**560,175,804.86**
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**1,008,359,611.05**

3. Capital Expenditure : This comprised of all disbursement in respect of Projects and works which are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Governments	67,234,768.00
	Local Governments Joint Project Funding by the Local Government Council	412,063,419.26
	TOTAL	**479,298,187.26**



GOVERNMENT OF IMOSTATE OF NIGERIA

FINANCIAL STATEMENTS OF AHIAZU MBAISE

LOCAL GOVERNMENT COUNCIL

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

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 2019 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 is1st January, 2019 to 31st December, 2019.

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.

AHIAZU MBAISE LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 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 AHIAZU MBAISE LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 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, 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 of Ahiazu 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 Ahiazu Mbaise Local Government Council as at 31st December, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.



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., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
5,517,997,430.00	Statutory Allocation from JAAC	1	1,576,582,062.10	1,347,297,851.23
18,285,530.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
0.00	INTERNALLY GENERATED REVENUE	3		
0.00	Capitation Rate		0.00	0.00
7,500,000.00	Property Rate		250,000.00	650,000.00
38,525,000.00	Licenses, Fines, Fees and Royalty		4,202,926.33	1,622,100.00
28,160,000.00	Earnings from Commerce		1,000.00	183,750.00
1,410,000.00	Rent on Local Govt. Property		0.00	20,000.00
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
0.00	Miscellaneous		878,686.00	0.00
550,000.00	Other Revenue Sources	4	0.00	0.00
486,047,430.00	**Total Receipt**		1,581,914,374.43	1,349,758,701.23
6,098,475,390.00	**Total Inflow from Operating Activities (A)**			
	Payments:			
808,946,620.00	Personnel Cost	5	888,995,203,99	762,265,635.45
133,276,010.00	Overhead Cost	6	137,165,606.88	62,200,219.39
0.00	Sec. Vote	7	40,560,000.00	12,175,000.00
0.00	Integrated Farm Projects	8	1,059,000.00	497,650.00
4,353,210,350.00	Capital Expenditure	9	5,07,402,420.04	512,286,259.26
0.00	Interest Payment		0.00	0.00
5,295,426,980.00	**Total Outflow from Operating Activities (B)**		**1,575,182,230.91**	**1,349,424,764.10**
803,048,410.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**6,732,143.52**	**348,937.13**
	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**		**6,732,143.52**	348,937.13
0.00	**Cash and its Equivalent as at 1/1/19**		**11,978,580.26**	**11,629,643.13**
0.00	**Cash and its Equivalent as at 31/12/19**		**18,710,723.78**	**11,978,580.26**

AHIAZU MBAISE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	8,000,728.99	348,736.92
Bank	11	10,709,994.79	11,629,843.34
Total Liquid Assets (A)		**18,710,723.78**	**11,978,580.26**
Investments and Other Cash Assets			
Salary Advance	12	4,252,044.60	4,252,044.60
Imprest	13	15,295,000.00	4,380,000.00
Service Advance	14	284,778,379.24	274,536,904.24
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**304,325,423.84**	**283,168,948.84**
TOTAL ASSETS C = (A + B)		**323,036,147.62**	**295,147,529.10**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		291,035,686.10	263,147,067.58
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)		**302,581,977.89**	**274,693,359.37**
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)		**323,036,147.62**	295,147,529.10

AHIAZU MBAISE LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
279,789,905.45	**OPENING BALANCE 1/1/19**		**263,147,067.58**	**0.00**	**0.00**	**0.00**	**(263,147,067.58)**
	ADD REVENUE:						
	ALLOCATIONS						
1,347,297,851.23	Statutory Allocation from JAAC	1	1,576,582,062.10	5,517,997,430.00	5,517,997,430.00	0.00	(3,941,415,367.90)
0.00	State Government IGR	2	0.00	18,285,530.00	18,285,530.00	0.00	18,285,530.00
	INTERNALLY GENERATED REVENUE (IGR)	3					0.00
0.00	Capitation Rate		0.00	0.00	0.00	0.00	
650,000.00	Property Rate		250,000.00	7,500,000.00	7,500,000.00	0.00	**7,250,000.00**
1,622,100.00	Licenses, Fines, Fees and Royalty		3,678,226.33	38,525,000.00	38,525,000.00	0.00	34,846,773.67
183,750.00	Earnings from Commerce		525,700.00	28,160,000.00	28,160,000.00	0.00	27,634,300
20,000.00	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	**Miscellaneous**		878,686.00	550,000.00	550,000.00	0.00	(328,686.00)
2,475,850.00	**Total Internally Generated Revenue**		**5,332,612.33**	**76,145,000.00**	**76,145,000.00**	0.00	**70,812,387.67**
0.00	**Other Revenue Sources of the Local Govt**	4	**0.00**	**486,047,430.00**	**486,047,430.00**	0.00	**486,047,430.00**
1,629,563,606.68	**Total Revenue (A)**		**1,845,061,742.01**	**6,098,475,390.00**	**6,098,475,390.00**	0.00	**4,253,413,647.99**
	EXPENDITURE						
762,265,635.45	Personnel cost	5	888,995,203.99	808.946,620.00	808.946,620.00	0.00	(80,048,583.99)
105,866,994.39	Overhead Cost	6	156,569,432.66	133,270,010.00	133,270,010.00	0.00	23,299,422.66
498,283,909.26	Capital Expenditure	9	508,461,419.26	4,853,210,350.00	4,853,210,350.00	0.00	(4,344,74,930.74)
1,366,416,539.10	**Total Expenditure (B)**		**1,554,026,055.91**	**5,295,426,980.00**	**5,295,426,980.00**	0.00	**(3,741,400,924.09)**
263,147,067.58	**OPERATING BALANCE**		**291,035,687.10**	**803,048,410.00**	**803,048,410.00**	0.00	**512,012,722.90**
	APPROPRIATIONS/TRANSFERS						
263,147,067.58	Transfer to Capital Development Fund		**291,035,687.10**	**803,048,410.00**	**803,048,410.00**	0.00	**512,012,722.90**
263,147,067.58	Closing Balance		**291,035,687.10**	**803,048,410.00**	**803,048,410.00**	0.00	**512,012,722.90**

AHIAZU MBAISELOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
544,486,612.82	**Opening Balance**		**309,347,771.14**	**0.00**	**0.00**	**0.00**	**(309,347,771.14)**
	ADD REVENUE						
263,147,067.58	**Transfer From Consolidated Revenue Fund**		291,035,686.10	0.00	0.00	0.00	(291,035,686.10)
	Aid and Grants		0.00	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	0.00
807,633,680.40	**TOTAL REVENUE**		**600,383,457.24**	**0.00**	**0.00**	**0.00**	**600,383,457.24**
	LESS CAPITAL EXPENDITURE						
498,285,909.26	**Capital Expenditure Sector**	9	**508,461,419.26**	0.00	**4,353,210,350.00**		3,844,748,930.74
	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
498,285,909.26	**TOTAL CAPITAL EXPENDITURE**						
	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	0.00
309,347,771.14	**Closing Balance**		**91,922,037.98**	0.00	0.00	0.00	(3,244,365,473.50)

AHIAZU MBAISELOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS		2019			
			Actual ₦	Budgeted ₦	Variance ₦	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,576,582,062.10	5,517,997,430.00	3,941,415,367.90	
	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		1,576,582,062	5,517,997,430.00	3,941,415,367.90	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	772,569,130.00	772,569,130.00	
	Total Value Added Tax		**0.00**	**772,569,130.00**	**772,569,130.00**	

	DETAILS	2019		
		ACTUAL ₦	BUDGETED ₦	VARIANCE ₦
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	18,285,530.00	18,285,530.00
	Total State Government Internally Generated Revenue	**0.00**	**18,285,530.00**	**18,285,530.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	0.00	0.00
	Arrears of Capitation Rate	0.00	0.00	0.00
	Sub-Total Capitation Rate	**0.00**	**0.00**	**0.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	250,000.00	1,500,000.00	1,250,000.00
	Commercial Building	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	1,000,000.00	1,000,000.00
	Sub-Total Property Rate	250,000.00	7,500,00000	7,250,,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	8,000,000.00	8,000,000.00
	Buses/Commercial Vehicles Emblems(various)	0.00	2,500,000.00	2,500,000.00
	Registration of Buses/Commercial Vehicles	0.00	0.00	0.00
	Operational Business Permit	189,000.00	2,500,000.00	2,311,000.00
	Motorcycle License Fees	0.00	0.00	0.00
	Eating House License Fees	0.00	500,000.00	500,000.00
	Kiosk License Fees	0.00	0.00	0.00
	Bakery House License Fees	0.00	100,000.00	100,000.00
	Laboratory Test Fees	130,000.00	0.00	(130,000.00)
	Presentation of Traditional Rulers	300,000.00	0.00	(300,000.00)
	Canon Shooting License Fees	0.00	200,000.00	200,000.00
	Marriage Registration Fees/Customary Marriage Reg,Fees	87,000.00	1,800,000.00	1,713,000.00
	Hiring of Council Hall	45,500.00	750,000.00	704,500.00
	Control of Noise Permit	0.00	0.00	0.00
	Health Fees	354,326.33	0.00	(354,326.33)
	Naming of Street Registration Fees (Various)	0.00	40,000.00	40,000.00
	Certificate of Fitness	60,000.00	0.00	60,000.00
	Radio/Television License Fees	0.00	5,000.00	5,000.00
	Clubs, Cultural and Social Organization Registration Fees	286,000.00	500,000.00	214,000.00
	Identification/Oath Fees	812,600.00	5,000,000.00	4,187,400.00
	Card Fees	485,300.00	0.00	(485,300.00)
	Earning from Environmental Sanitation Services	0.00	40,000.00	40,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	800,000.00	800,000.00
	Registration of Birth and Death	0.00	2,000,000.00	2,000,000.00
	Dispensary Fees	419,100.00	800,000.00	380,900.00
	Maternity Fees	509,400.00	1,500,000.00	990,600.00
	Registration of Contractors Fees	0.00	1,500,000.00	1,500,000.00
	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	1,500,000.00	1,500,000.00
	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 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	100,000.00	100,000.00
	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	50,000.00	50,000.00
	Hire Charges/Heavy Equipment Fees	0.00	0.00	0.00
	Sale of Stores Fees	0.00	0.00	0.00
	Statutory Marriage Registration Fees	0.00	0.00	0.00
	Survey and Plot Fees	0.00	0.00	0.00
	Approved Building Plan Fees	0.00	150,000.00	150,000.00
	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	0.00	0.00
	Commission on Transfer of Plot Fees	0.00	0.00	0.00
	Sub-Total Licenses, Fines and Fees	**3,678,226.33**	**38,525,000.00**	**34,846,773.67**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	524,700.00	4,000,000.00	3,475,300.00
	Motor Park Toll	0.00	10,000,000.00	10,000,000.00
	Shops/Shopping Center Fees	0.00	0.00	0.00

	Cattle Market Fees	0.00	1,500,000.00	1,500,000.00
	Slaughter	0.00	5,700,000.00	5,700,000.00
	Earnings from Transport Services	0.00	120,000.00	120,000.00
	Earnings from Industrial Undertaking	0.00	0.00	0.00
	Earnings from Agricultural Undertakings	1,000.00	5,000,000.00	4,999,000.00
	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	**525,700.00**	**28,160,000.00**	**27,634,300.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	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	878,686.00	550,000.00	(328,686.00)
	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	**878,686.00**	**550,000.00**	**(328,686.00)**
	Grand Total Internally Generated Revenue	**5,332,612.33**	**76,145,000.00**	**70,812,387.67**
4	**OTHER REVENUE SOURCES**			
	Surplus from Sales of Local Govt. Property	0.00	486,047,430.00	486,047,430.00
	Others	0.00	0.00	0.00
	Total Revenue	**1,845,061,742.01**	**6,098475,390.00**	**4,253,413,647.99**
5	**PERSONNEL COST**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	4,949598.00	32,861,030.00	27,911,432.00
	The Legislative	19,005,921.50	63,156,500.00	44,150,578.50
	Community Government Councils	0.00	54,000,000.00	54,000,000.00
	Sub-Total Consolidated Revenue Fund Charges	**23,955,519.50**	**150,017,530.00**	**126,062,01050**

5.2	**PERSONNEL EMOLUMENT:**			
	Administration	64,898,883.56	86,505,280.00	21,606,396.44
	Finance	70,264,993.58	53,050,140.00	(17,214,853.58)
	Medical and Health	188,468,036.15	383,762,290.00	195,294,253.85
	Planning Research and Statistics	7,486,732.80	21,436,380.00	13,949,647.20
	Agricultural and Natural Resources	35,090,350.73	45,503,470.00	10,413,119.27
	Works, Transport and Housing	13,361,805.69	36,913,560.00	23,551,754.31
	Information, Education and Social Welfare	12,173,433.79	31,757,970.00	19,584,536.21
	Salaries and Allowances Primary Education Teachers	389,696,714.08	402,852,000.00	13,155,285.92
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	69,450,000.00	10,962,907.89
	Sub-Total Personnel Cost	**839,928,042.49**	**991,675,670.00**	**151,747,627.51**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	2,170,000.00	0.00	(2,170,000.00)
	NYSC Corp Member	1,581,000.00	2,000,000.00	419,000.00
	Postal Agents	399,200.00	0.00	(399,200.00)
	Disabled Persons	1,042,442.00	2,000,000.00	957,558.00
	IT Students	529,000.00	500,000.00	(29,000.00)
	Poverty/Alleviation & Empowerment Pro	0.00	3,000,000.00	3,000,000.00
	Workers	1,120,000.00	0.00	(1,120,000.00)
	Nigerian Security & Civil Defense Corps	11,530,000.00	3,000,000.00	(8,530,000.00)
	August Meeting	3,000,000.00	3,000,000.00	3,000,000.00
	Police/SSS	0.00	15,000,000.00	1,5000,000.00
	Community Liaison Officer	1,200,000.00	0.00	1,200,000.00
	Entrco	1,280,000.00	0.00	1,280,000.00
	Traditional Rulers	1,260,000.00	0.00	1,260,000.00
	Total Miscellaneous	**25,111,642.00**	**28,500,000.00**	**3,388,358.00**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	0.00	312	
	Total Number of Employees Employed in the Year	0.00	0.00	
	Total Number of Employees Retired/Transferred or Left During the Year	0.00		
	Total Number of Employees at the End of the Year	**0.00**	**373**	

6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	4,106,000.00	18,410,000.00	14,304,000.00
	Utility Services	0.00	500,000.00	500,000.00
	Telephone and Postal Services	0.00	800,000.00	800,000.00
	Stationery and Printing	1,469,900.00	9,720,000.00	8,250,100.00
	Maintenance of Office Furniture and Equipment	1,999,850.00	6,749,200.00	4,749,350.00
	Maintenance of Vehicle and Capital Assets	1,370,500.00	10,750,000.00	9,379,500.00
	Consultancy and Professional Services	0.00	3,500,000.00	3,500,000.00
	Training, Staff Development and Welfare	0.00	9,151,000.00	9,151,000.00
	Entertainment and Hospitality	10,042,150.00	4,575,000.00	(5,467,150.00)
	Miscellaneous Expenses	137,581,032.66	63,809,810.00	(73,771,222.66)
	Provision of Service Materials	0.00	5,305,000.00	5,305,000.00
	Total Overhead Cost By Function	**156,569,432.66**	**133,270,010.00**	**(23,299,422.66)**
	Previous Year's Retired Advances	19,403,826.28	0.00	0.00
	Grand Total OverHead Cost	**137,165,606.88**	**0.00**	**0.00**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	111,139,332.66	96,529,810.00	(14,609,522.66)
	Administration	1,732,150.00	8,610,000.00	6,877,850.00
	Finance	2,618,350.00	6,200,000.00	3,581,650.00
	Medical and Health	2,043,500.00	7,230,000.00	5,186,500.00
	Planning Research and Statistics	2,262,200.00	4,620,200.00	2,358,000.00
	Agricultural and Natural Resources	1,155,600.00	4,305,000.00	3,149,400.00
	Works, Transport and Housing	34,158,300.00	4,305,000.00	(29,853,300.00)
	Information, Education and Social Welfare	1,460,000.00	1,470,000.00	10,000.00
	Total Overhead Cost by Sector (Department)	**156,569,432.66**	**133,270,010.00**	**(23,299,422.66)**
7	SECURITY VOTE	0.00	0.00	0.00
8	INTEGRATED FARMS PROJECTS	0.00	0.00	0.00

9	**CAPITAL EXPENDITURE:**			
	Road Rehabilitation	16,359,000.00	170,000,000.00	153,641,000.00
	Motor Vehicles	15,000,000.00	53,550,000.00	38,550,000.00
	Building Project	65,039,000.00	0.00	(65,039,000.00)
	Other Capital Project	0.00	4,129,660,350.00	4,129,660,350.00
	Local Governments Joint Projects	412,063,419.26	500,000,000.00	65,463,740.74
	Total Capital Expenditure	**508,461,419.26**	**4,853,210,350.00**	**4,344,748,930.74**
	Previous year retired advances	1,058,999.22	0.00	0.00
	Grand total Capital Expenditure	**507,402,420.04**	**0.00**	**0.00**

	LIQUID ASSETS				
10	**CASH BALANCE:**				
	Cash-at-Hand			8,000,728.99	348,736.92
	Total Cash			**8,000,728.99**	**348,736.92**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	ECO I	Salary	5093084163	114,565.24	514,347.89
	ECO II	Not disclosed	5093073293	1,806.80	**1,983.20**
	Access Bank	Project	0789508764	1,592,266.69	1,136.69
	UBA I	Not Disclosed	1020001486	7,010,250.86	7,010,250.86
	UBA II	-do-	1017412415	4,038,789.54	4,038,789.54
	First bank	-do-	2024092728	57,163.00	57,163.00
	First bank	-do-	5093072777	12,269.65	12,269.65
	Zenith Bank	MLGRD AHLG	1015021509	16,097.49	16,067.49
	Zenith Bank	Not Disclosed	10164249225	(4,142,769.94)	
	UBA	Rebuild Imo Project	1022035056	2,009,555.46	
	Sub-Total Bank			**10,709,994.79**	**11,629,843.34**
	Grand-Total			**18,710,723.78**	**11,978,584.26**
12	**SALARY ADVANCE**				
	Salary Advance			0.00	0.00
	Total			**4,252,044.66**	**4,252,044.66**

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.	60,000.00	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.	0.00	150,000.00
8.	Ukomma G.N.	410,000.00	400,000.00
9.	Nlemchukwu B.O.	250,000.00	250,000.00
10.	Oguoguo C.C.	150,000.00	400,000.00
11.	Chimezie Calista	320,000.00	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
15.	Lady Eunice Aharakwe	300,000.00	0.00
17	Hon. Anyanwu Livinus	4,.500,000.00	0.00
18	Hon. Ezeji	300,000.00	0.00
19	Hon. Nwoko Emma	300,000.00	0.00
20	Hon. Onwuegbule Chile	300,000.00	0.00
21	Hon. Ogbonna Athan	300,000.00	0.00
22	Hon. Egwuatu Christian	300,000.00	0.00
23	Hon. Ekechukwu O.F	300,000.00	0.00
24	Hon. Nwahiri Emma	300,000.00	0.00
25	Hon. Ekeji Patrick	300,000.00	0.00
26	Hon. Nwokeke Cyril	300,000300	0.00
27	Hon. Iwueke Augustina	300,000.00	0.00

28	Hon. Akalonu Columbus	300,000.00	0.00
29	Ekwueme I. C	720,000.00	0.00
30	Uhegbu M. U	30,000.00	0.00
31	Amaefule L. N	340,000.00	0.00
32	Iroh Patrick	395,000.00	0.00
33	Agu Maryann	155,000.00	0.00
34	Ihugba Chijioke	290,000.00	0.00
35	Ogbonna G. O	240,000.00	0.00
36	Anumudu Queen	240,000.00	0.00
37	Ebo Eugene	240,000.00	0.00
38	Oledimma Edith	200,000.00	0.00
	Sub-Total Imprest	**15,295,000.00**	**4,380,000.00**

14	**SERVICE ADVANCES:**		
14.1	**i. INTEGEATED FARM PROJECT:**		
	Integreated Farm Project	1,059,000.00	0.00
	Sub-Total Integrated Farm Project	**1,059,000.00**	**0.00**
14.2	**ii. CHAPEL PROJECT:**		
	Ukomma G.N.	0.00	4,850,000.00
	Sub-Total Chapel Project	**0.00**	**4,850,000.00**
14.3	**iii. GRADING OF ROADS:**		
	Grading of Roads	0.00	14,348,000.00
	Sub-Total Grading of Rural Roads	**0.00**	**14,348,000.00**
14.4			

	iv. RENOVATION OF BUILDINGS:		
	Renovation of Buildings	0.00	0.00
	Sub-Total Renovation of Buildings	**0.00**	**0.00**
14.5	**SERVICE ADVANCES:**		
1.	Engr. Ukomma Gods time	11,779,957.80	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	6,698,531.00	6,698,531.00
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	2,712,200.00	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	170,000.00	170,00.00
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.	710,000.00	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
591	Ezeji N. C	298,000.00	0.00
592	Amaefule L. N	400,000.00	0.00
593	Ihugba Chijioke	350,000.00	0.00
594	Hon. Sam Ahiarakwe	1,720,000.00	0.00

595	Asimole Caroline	390,000.00	0.00
596	Uhegbua Chioma	322,500.00	0.00
597	Ekechukwu Franklyn O.	30,000.00	0.00
598	Ekeji Partrick	30,000.00	0.00
599	Nwoko Emma	30,000.00	0.00
600	Nwokeke Cyril	30,000.00	0.00
601	Nwahiri Emma	30,000.00	0.00
602	Ogbonna Athan	30,000.00	0.00
603	Onwuegbule Chile	30,000.00	0.00
604	Bona Ogu	250,000.00	0.00
605	Iwuh James C.	368,000.00	0.00
606	Eze Ojinere	40,000.00	0.00
607	Hon. Iwueke Augustine	30,000.00	0.00
608	Egwuatu Christian	30,000.00	0.00
609	Akalaonu Columbus	30,000.00	0.00
610	Ezeji Gladys	30,000.00	0.00
611	Anyanwu Livinus	30,000.00	0.00
612	Lady Eunice Aharakwe	30,000.00	0.00
	Sub-Total Personal Advance	**282,109,948.84**	**255,338,904.24**
	Grand Total SERVICE ADVANCE	**284,778,379.24**	**274,536,904.24**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2019**		**2018**
		BALANCE B/D ₦	**DURING YEAR** ₦	**BALANCE C/D** ₦	₦
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
	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:**		
		2019 **₦**	**2018** **₦**
1	Motorcycle Loan	800.00	800.00
2	UBA PLC	42,784.50	42,784.50
3	Ugorji Sunday	16,683.00	16,683.00
4	Iwuoha Cyril	16,683.00	16,683.00
5	Anyanwu Margery	50,000.00	50,000.00
6	IT Student	110,000.00	110,000.00
7	Uwah A.U	15,104.00	15,104.00
8	Okpuruka G.O	11,440.00	11,440.00
9	Nwachukwu L	34,589.58	34,589.58
10	Abiarusi Leona	32,908.90	32,908.90
11	Nlomije R.C	15,171.30	15,171.30
12	Ugomma Nze	50,000.00	50,000.00
13	Odom Tobias	161,488.90	161,488.90
14	Ochie Benjamin	21,671.00	21,671.00
15	Osuji S.C	524,396.19	524,396.19
16	Njoku Innocent	121,114.95	121,114.95
17	Akaniro Desmond	123,270.57	123,270.57
18	Ohaeri B	148,351.01	148,351.01
19	Ebochukwu Monica	2,200.00	2,200.00
20	Emmaunel Duru	2,200.00	2,200.00
21	Ogugua C.C	10,000.00	10,000.00
22	Ekezie Norman	9,860.00	9,860.00
23	Benjamin G.N	5,050.00	5,050.00
24	Uneze Augustine	2,000.00	2,000.00
25	Nwachukwu Monica	9,007.60	9,007.60
26	Odom Christian	7,000.00	7,000.00
27	Njoku Charity	4,699.60	4,699.60
28	Nwankwo Immaculate	5,029.00	5,029.00
29	Onnuegbuchulam M.O	1,958.00	1,958.00
30	Adilonu C	76,000.00	76,000.00
31	Ahunanya C	76,000.00	76,000.00
32	Okoro John	76,000.00	76,000.00

33	Onnulanke	17,269.29	17,269.29
34	Emmanuel Agomuo	20,200.00	20,200.00
35	Keke Boniface	23,649.20	23,649.20
36	Nwoke John	12,660.70	12,660.70
37	Ihuaku Euchara	16,690.80	16,690.80
38	Ogbonna Caroline	32,977.30	32,977.30
39	Njoku Veronica	13,477.30	13,477.30
40	Ezeji Emmanuel	42,300.40	42,300.40
41	Obi sabastine	17,670.80	17,670.80
42	Onyenegecha B.	16,483.04	16,483.04
43	Mr Ayozie Cainus	16,170.01	16,170.01
44	Akajiaku Elizabeth	15,000.00	15,000.00
45	Igbozuruike Okoro	5,000.00	5,000.00
46	Ahaji Daniel	6,000.00	6,000.00
47	Sundry Staff	16,618.00	16,618.00
48	Hire Purchace	258,079.20	258,079.20
49	Mr Ibekwe	79,200.00	79,200.00
50	Okoro Chrispina	58,024.69	58,024.69
51	Asionye Jude	52,000.00	52,000.00
52	Anamega S.A.	5,000.00	5,000.00
53	Nwoko Steve	157,900.00	157,900.00
54	Emeana E.F.C.	22,800.00	22,800.00
55	Rita Uwa	10,400.00	10,400.00
56	Obasi Vivian	11,628.39	11,628.39
57	Chairman P.D.P	350,000.00	350,000.00
58	Agubata Chidebere	35,000.00	35,000.00
59	Nwoga Theophilus	19,281.00	19,281.00
60	Chukwu Reginald	4,800.00	4,800.00
61	Njoku M.A.	58,920.00	58,920.00
62	Ukamachi Patricia	153,480.00	153,480.00
63	Onuoha A	50,000.00	50,000.00
64	Anyabuike Andy	178,272.64	178,272.64
65	Aguariri Innocent	76,014.83	76,014.83
66	Aguezi Christian	12,499.79	12,499.79
67	Obasi Samuel	18,829.00	18,829.00
68	Iwuji Ethelbert	13,884.00	13,884.00
69	Emenyonu S.M.N	115,654.00	115,654.00
70	Amadi A.U	72,708.76	72,708.76

71	Emeka Opara	153,887.01	153,887.01
72	ORJI Geoffrey	25,391.34	25,391.34
73	Stella Nnaji	53,210.00	53,210.00
74	Nwachukwu M.A	16,700.00	16,700.00
75	Onuoha Caroline	16,900.00	16,900.00
76	Asimole Caroline	1,000.00	1,000.00
77	Dibia Emma	2,000.00	2,000.00
78	Uzor John	14,000.00	14,000.00
79	Ogechi Nwosu	4,000.00	4,000.00
80	Osuagwu J.N	4,416.00	4,416.00
81	Ikejiaku B.O	29,000.00	29,000.00
82	Ayozie Camelia	5,362.00	5,362.00
83	Ayoka E.C	14,000.00	14,000.00
84	Ebirim Livinus	32,000.00	32,000.00
85	Anyanwu Francis	50,000.00	50,000.00
86	Chukwu Maria	9,522.00	9,522.00
87	Amadi J.O	34,551.00	34,551.00
88	Abioku S.O	20,018.00	20,018.00
89	Uguagwu Hope	2,000.00	2,000.00
90	Kennedy Echie	50,824.00	50,824.00
91	Oleka C.N	32,280.00	32,280.00
92	Uwazie H.A	15,615.00	15,615.00
93	Ibe Simon	1,000.00	1,000.00
94	Ogu Rosanna	21,470.00	21,470.00
95	Imo Chukwuma	8,536.85	8,536.85
96	Anyawu Sunny	17,328.78	17,328.78
97	Omenihu Augustus	8,536.85	8,536.85
98	Ndulaka Emma	20,200.00	20,200.00
99	Emila Ulinna	24,039.46	24,039.46
100	Okoro Malthida	18,511.00	18,511.00
101	Njoku J.K	43,090.00	43,090.00
102	Augustine Okorie	63,196.09	63,196.09
103	Ndukwu Dominic	59,700.00	59,700.00
104	Edith Mbanaja	12,230.00	12,230.00
105	Kingsley Kanu	50,000.00	50,000.00
106	Ejike Ugbaku N.	16,768.08	16,768.08
107	Oguibe M.E	10,702.50	10,702.50
108	Okeahialam Leo	5,000.00	5,000.00

109	H.A Emeka	27,698.00	27,698.00
110	Ugwulam, C	920,000.00	920,000.00
111	Dollar Nigeria Limited	38,410.00	38,410.00
112	Sundry Staff Edu. Levy	33,559.00	33,559.00
113	Trad. Ruler Welfare Scheme	1,620.00	1,620.00
114	Osuji C.N	1,007.00	1,007.00
115	Njoku D.E	3,433.00	3,433.00
116	Imo State Public Health	40,000.00	40,000.00
117	Odinakachukwu Iwuagwu	3,138.00	3,138.00
118	Sundry Corpers	10,860.00	10,860.00
119	Progress Bank of Nigeria, Eke-Ahiara	113,871.35	113,871.35
120	Vitals Nwachukwu	1,320.00	1,320.00
121	Anyanwu Adolphus	1,320.00	1,320.00
122	Oparaugo P.C	2,278.00	2,278.00
123	Ucheclara C.U	1,794.00	1,794.00
124	Chukwu C	9,492.00	9,492.00
125	Chief J.O Onyekwere	173,062.00	173,062.00
126	Okoro Inocent	3,309.00	3,309.00
127	Uba Osigwe	5,000.00	5,000.00
128	Ogu P.N	8,124.00	8,124.00
129	Korie Bellanius	3,602.00	3,602.00
130	Kemdiri J.C	4,178.00	4,178.00
131	Ulokanjo Promise	4,003.00	4,003.00
132	Nwachukwu P.N	6,825.00	6,825.00
133	Arch Chidi Okafor	1,794.00	1,794.00
134	Fertili Allocation	80,520.00	80,520.00
135	Ogoke S.U	655.00	655.00
136	Ukaegbu S.U	3,593.00	3,593.00
137	Ohanogu Beatrice	1,525.00	1,525.00
138	Onyekwere Anna	4,120.46	4,120.46
139	Ogulede Elizabeth	4,519.34	4,519.34
140	Madu B.A	18,854.00	18,854.00
141	Chukwu M.O	19,999.00	19,999.00
142	Chukwuuendu Caroline	2,206.00	2,206.00
143	Nwosu V.E	22,296.00	22,296.00
144	Sundry Finance Staff	13,183.00	13,183.00
145	Dr. A.E Emeziem	100,000.00	100,000.00
146	Iroegulam Lawretta	669,000.00	669,000.00

147	Chief K. Ohanele	149,900.00	149,900.00
148	Okwu Athanasius	3,273.00	3,273.00
149	Okoro F.N	2,170.00	2,170.00
150	Nnaji B.I	1,250.00	1,250.00
151	Eddy and Sons	1,420.00	1,420.00
152	Ononaiwu Salome	1,240.00	1,240.00
153	Ikegwuoha A.E	4,085.00	4,085.00
154	Iwuagwu Beatrice	1,768.00	1,768.00
155	Ihitte Afor Ukwu Town Union	10,000.00	10,000.00
156	Cllr Okie Kenneth	3,646.00	3,646.00
157	Nwachukwu C.M	10,000.00	10,000.00
158	Anyanwu Chiemere	1,805.00	1,805.00
159	Oguguo Rose Kate	809.00	809.00
160	Cllr Amaefule Magnus	3,146.00	3,146.00
161	Mr. Ogu Moses	798.00	798.00
162	Ozuzu E.C	3,662.00	3,662.00
163	Nze Anyanwu E.O	102,143.00	102,143.00
164	Osma Investment	50,000.00	50,000.00
165	Cllr Nwaigwe B	5,367.00	5,367.00
166	Mbaegbu M.M	1,686.00	1,686.00
167	Iheagwara Moses	48,000.00	48,000.00
168	Eke Shedrack	2,000.00	2,000.00
169	Amadi Alexander	5,000.00	5,000.00
170	Nwodu Robert	5,000.00	5,000.00
171	Nwaegba G.U	8,039.00	8,039.00
172	Ahamba Godson	2,200.00	2,200.00
173	Cllr Ndulagu Obasi	3,646.00	3,646.00
174	Ahiwe A.N	550,000.00	550,000.00
175	Nwodu Catherine	9,590.00	9,590.00
176	Usensi S.U	591.00	591.00
177	Jude Akpuda	2,000.00	2,000.00
178	Alihukwu C	23,000.00	23,000.00
179	Uzosike Martina	4,000.00	4,000.00
180	Dibia Mary Anna	1,000.00	1,000.00
181	Agric. Staff Union Dues	3,000.00	3,000.00
182	Sundry Administration	23,940.00	23,940.00
183	Sundry Health	8,043.00	8,043.00
184	Angela Njoku	11,000.00	11,000.00

185	Ukaegbu Jacinta	8,930.00	8,930.00
186	Njoku Dominic	5,092.00	5,092.00
187	Anosike Josephine	4,000.00	4,000.00
188	Iro Geoffrey	11,257.00	11,257.00
189	Onunoha Christy	2,000.00	2,000.00
190	Eze Juliet	4,054.00	4,054.00
191	Ukachi Eunice	3,000.00	3,000.00
192	Nwamadi Michael	12,882.00	12,882.00
193	Ogunwogu Christian	3,500.00	3,500.00
194	Uzoechi Nwosu	4,000.00	4,000.00
195	Ogoke O	1,500.00	1,500.00
196	Nnanna Celine	10,000.00	10,000.00
197	Madu Joseph	1,500.00	1,500.00
198	Onyekwere Sylvester	2,500.00	2,500.00
199	Okenwa Stella	1,150.00	1,150.00
200	Nwoke Rose	1,000.00	1,000.00
201	Anyanwu Caroline	1,000.00	1,000.00
202	Ofielu Grace I	133,216.00	133,216.00
203	Okorie Lawretta	1,175.00	1,175.00
204	Nwosu Kate	3,240.00	3,240.00
205	Okonkwo Immaculate	23,240.00	23,240.00
206	Enugwara Alpha	940.00	940.00
207	Ohaeri Felicia	5,043.00	5,043.00
208	Eze D.O Okoroanyanwu	100,000.00	100,000.00
209	Obasi Emma	1,000.00	1,000.00
210	Abara Livinus	2,000.00	2,000.00
211	Osuji Anthonia	13,730.00	13,730.00
212	P. Okechukwu	217,815.00	217,815.00
213	Uwah C.C	156,938.00	156,938.00
214	Opara M.N	25,000.00	25,000.00
215	Anyanwu Millicent	72,686.25	72,686.25
216	Ugo M.N	64,033.75	64,033.75
217	Anyanwu Theresa	6,000.00	6,000.00
218	Nwachukwu, A. N.	64,380.00	64,380.00
219	Nwodu Ugochi	64,380.00	64,380.00
220	Iwu Priscilla	3,000.00	3,000.00
221	Ugwo R.C	14,000.00	14,000.00
222	Nwachukwu Callista	4,000.00	4,000.00

223	Uwaoma Isdore	4,000.00	4,000.00
224	Okoro M.E	22,128.00	22,128.00
225	Uwagwu Ugochi	6,000.00	6,000.00
226	Njoku Cordillera	84,070.00	84,070.00
227	Anyanwu Patrick	8,000.00	8,000.00
228	Okechukwu A	22,000.00	22,000.00
229	Ogoke Jerry	600,000.00	600,000.00
230	Ogoke C	100,000.00	100,000.00
231	Osuji O.O	260,562.00	260,562.00
232	Omeihu Augustine	14,600.00	14,600.00
233	Mbadiuto C	62,817.00	62,817.00
234	Nwachukwu Angela	80,649.00	80,649.00
235	Nwachukwu Catherine	4,000.00	4,000.00
236	Oguledo John	8,000.00	8,000.00
237	Uwakwe M.	1,040,660.00	1,040,660.00
238	Agoh R.U	23,500.00	23,500.00
239	Achara Dorathy	37,584.00	37,584.00
240	Ejike E.C	32,408.00	32,408.00
241	Nwachukwu M.N	40,165.90	40,165.90
242	Opara Evangeline	13,724.48	13,724.48
243	Madu Harriette	1,000.00	1,000.00
244	Nwagwu Isabella	20,000.00	20,000.00
245	Iheanacho E	13,500.00	13,500.00
246	Ibe V.U	78,000.00	78,000.00
247	Ihekwaba Y.A	35,215.00	35,215.00
248	Akwitti R.U	42,082.00	42,082.00
249	Christopher	4,644.00	4,644.00
250	Njoku Emilia	2,000.00	2,000.00
251	Ihekoronye G	2,000.00	2,000.00
252	Nnaji Denise	18,000.00	18,000.00
253	Livestock Levy	(22,500.00)	(22,500.00)
254	Pest Control Levy	8,401,000.00	8,401,000.00
255	Hon. Ezeji Chika	70,000.00	70,000.00
	Total Deposits	**20,454,169.73**	**20,454,169.73**

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
	MONTH:					
1	January	0.00	32,474,726.17	4,873,924.34	34,338,618.27	**71,687,268.78**
2	February	37,883,966.38	32,474,726.17	4,873,924.34	34,338,618.27	**109,571,235.16**
3	March	43,127,054.28	32,474,726.17	4,873,924.34	34,338,618.27	**114,814,323.06**
4	April	9,795,000.00	32,474,726.17	4,873,924.34	34,338,618.27	**81,482,268.78**
5	May	73,816,253.25	32,474,726.17	4,873,924.34	34,338,618.27	**145,503,522.03**
6	June	0.00	32,474,726.17	4,873,924.34	34,338,618.27	**71,687,268.78**
7	July	95,839,602.41	32,474,726.17	4,873,924.34	34,338,618.27	**167,526,871.19**
8	August	106,786,936.04	32,474,726.17	4,873,924.34	34,338,618.27	**178,474,204.82**
9	September	60,012,779.60	32,474,726.17	4,873,924.34	34,338,618.27	**131,700,048.38**
10	October	86,165,645.45	32,474,726.17	4,873,924.34	34,338,618.27	**157,852,914.23**
11	November	81,851,128.61	32,474,726.17	4,873,924.34	34,338,618.27	**153,538,397.39**
12	December	121,056,470.63	32,474,726.17	4,873,924.34	34,338,618.27	**192,743,739.41**
	Total	**716,334,836.65**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	**- 1,576,582,062.10**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2019 **₦**	**2018** **₦**
	MONTH:		
	January	202,400.00	8,000.00
	February	404,100.00	0.00
	March	329,900.00	10,000.00
	April	447,400.00	460,000.00
	May	447,600.00	270,000.00
	June	289,800.00	10,000.00
	July	536,800.00	121,100.00
	August	827,586.00	40,400.00
	September	352,600.00	325,200.00
	October	1,092,800.00	451,350.00
	November	229,600.00	475,100.00
	December	172,026.33	289,700.00
	Total	**5,332,612.33**	**2,460,850.00**

EXPLANATORY NOTES

1. Statutory Allocation : This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee (JAAC)Transfers to the Local Governments. This includes

	DESCRPTION	**AMOUNT**
	Direct Transfers to Local Governments councils	716,334,836.65
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,576,582,062.10**

2.**Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff, Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	**AMOUNT**
	Salaries and Allowances to Local Government Staff and Political Office Holders	**440,811,397.80**
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**888,995,203.99**

3.Capital Expenditure : This comprised of all disbursement in respect of Projects and works which are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	**AMOUNT**
	Expenditure on Projects and Works done by the Local Governments	96,398,000.00
	Local Governments Joint Project Funding by the Local Government Council	412,063,419.26
	TOTAL	**508,461,419.26**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF EHIME MBANO

LOCAL GOVERNMENT COUNCIL

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

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 2019 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, 2019 to 31st December, 2019.

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.

EHIME MBANO LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Ehime MbanoLocal 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 MbanoLocal 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 MbanoLocal 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 EHIME MBANO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 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, 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 ofEhime MbanoLocal 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 Ehime Mbano Local Government Council as at 31st December, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.

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., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,290,676,550.00	Statutory Allocation from JAAC	1	1,485,519,656.58	1,561,308,445.17
	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
	Capitation Rate		0.00	0.00
	Property Rate		0.00	0.00
12,843,500	Licenses, Fines, Fees and Royalty		1,845,900.00	0.00
4,500,000	Earnings from Commerce		48,900.00	0.00
0.00	Rent on Local Govt. Property		5,000.00	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
0.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
2,308,020,050.00	**Total Revenue**		1,487,414,456.58	1,561,308,445.17
	Total Inflow from Operating Activities (A)			
	Payments:			
1,258,244,320.00	Personnel Cost	5	855,854,886.19	860,058,042.41
68,005,000	Overhead Cost	6	21,820,686.78	51,771,410.63
869,580,000	Sec. Vote	7	14,000,000.00	7,530,000.00
0.00	Integrated Farm Projects	8	7,827,000.00	0.00
0.00	Capital Expenditure	9	606,898,091.26	625,328,809.26
0.00	Interest Payment		0.00	0.00
2,195,829,320.00	**Total Outflow from Operating Activities (B)**		1,506,400,664.23	**1,544,688,262.30**
112,190,730.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**(18,986,207.65)**	**16,620,182.87**

	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**		(18,986,207.65)	16,620,182.87
0.00	**Cash and its Equivalent as at 1/1/19**		**20,398,014.26**	**3,777,831.39**
0.00	**Cash and its Equivalent as at 31/12/19**		**1,411,806.61**	**20,398,014.26**

EHIME MBANO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	5,338,662.91	350.00
Bank	11	(3,936,856.30)	20,397,664.26
Total Liquid Assets (A)		**1,411,806.61**	**20,398,014.26**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	14,452,000.00	14,452,000.00
Service Advance	14	357,873,795.35	336,661,996.35
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**372,325,795.35**	**351,114,996.35**
TOTAL ASSETS C = (A + B)		**373,737,601.96**	**371,512,010.61**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		367,833,090.51	356,042,298.16
Unremitted Deductions	15	1,499,257.56	1,648,984.56
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**369,332,348.07**	**357,691,282.72**
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	4,405,253.89	13,820,727.89
Total Other Liabilities (F)		4,405,253.89	13,820,727.89
TOTAL LIABILITIES G = (D + E +F)		**373,737,601.96**	**371,512,010.61**

EHIME MBANO LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
232,689,550.29	**OPENING BALANCE 1/1/19**		**356,042,298.16**	**0.00**	**0.00**	**0.00**	**(356,042,298.16)**
	ADD REVENUE:						
	ALLOCATIONS						
1,561,308,445.17	Statutory Allocation from JAAC	1	1,485,519,656.58	2,290,676,550.00	2,290,676,550.00	0.00	805,156,893.42
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	0.00	0.00	0.00	
0.00	Property Rate		0.00	0.00	0.00	0.00	
0.00	Licenses, Fines, Fees and Royalty		1,845,900.00	12,843,500	12,843,500	0.00	10,997.600
0.00	Earnings from Commerce		48,900.00	4,500	4,500	0.00	44,400.00
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	0.00	0.00	0.00	0.00
1,793,997,995.46	**Total Internally Generated Revenue**		**1,843,456,754.74**	**2,303,52,050.00**	**2,303,524,550**	0.00	**460,063,295.26**
	Other Revenue Sources of the Local Govt.	4					
	Total Revenue (A)						
	EXPENDITURE						
860,058,042.41	Personnel Cost	5	855,854,886.19	1,258,244,320.00	1,258,244,320.00	0.00	402,389,433.81
137,049,395.63	Overhead Cost	6	21,370,686.78	68,005,000	68,005,000	0.00	46,634,313.22
440,848,259.26	Capital Expenditure	9	598,398,071.26	869,580,000	869,580,000	0.00	271,181,928.74
1,437,955,697.30	**Total Expenditure (B)**		**1,475,623,664.23**	**2,195,829,320.00**	**2,195,829,320.00**	**0.00**	**720,205,655.77**
356,042,298.16	**OPERATING BALANCE**		**367,833,090.51**	**107,690,730.00**	**107,690,730.00**		(260,142,360.51)
	APPROPRIATIONS/TRANSFERS						
356,042,298.16	Transfer to Capital Development Fund		**367,833,090.51**	**107,690,730.00**	**107,690,730.00**		(260,142,360.51)
356,042,298.16	Closing Balance		**367,833,090.51**	**107,690,730.00**	**107,690,730.00**		(260,142,360.51)

EHIME MBANO LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
251,599,955.05	**Opening Balance**		166,793,993.95	**0.00**	**0.00**	**0.00**	(166,793,993.95)
	ADD REVENUE						
356,042,298.16	**Transfer From Consolidated Revenue Fund**		367,833,090.51	0.00	0.00	0.00	(367,833,090.51)
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
607,642,253.21	**TOTAL REVENUE**		**534,627,084.46**	**0.00**	**0.00**	**0.00**	**(534,627,084.46)**
	LESS CAPITAL EXPENDITURE						
440,848,259.76	**Capital Expenditure Sector**	9	**598,398,091.26**		**440,848,259.26**	0.00	**(157,549,832.00)**
	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
440,848,259.76	**TOTAL CAPITAL EXPENDITURE**		0,00				
	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	0.00
166,793,993.95	**Closing Balance**		(63,771,006.80)				

EHIME MBANO LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTES	DETAILS	2019				
			ACTUAL ₦	BUDGETED 2019 ₦	VARIANCE ₦	
1.	**A- SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net share of statutory allocation for JAAC		1,485,519,656.58	2,290,676,550.00	805,156,893.42	
	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.		**1,485,519,656.58**	**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	

NOTES	DETAILS	2018		
		ACTUAL ₦	BUDGETED ₦	VARIATION ₦
2	**B. STATE GOVT. INTERNAL GENERATED REVENUE**			
	Share of State Govt. Internal Generated Revenue (IGR)	0.00	0.00	0.00
	Total State Govt. Internal Generated Revenue (IGR)	**0.00**	**0.00**	**0.00**
3	**C-INTERNALLY GENERATED REVENUE**			
	Capitation Rate:			
	Capitation Rate	0.00	,0.00	00.0
	Sub-Total Capitation Rate	**0.00**	**0.00**	**0.00**
	Property Rate			
	Property rate	0.00	0.00	00.0
	Sub-Total Property Rate	**0.00**	**0.00**	**00.0**
	LICENCES FEES & FINES			
	Oil meal processing fee	25,000	430,000	405,000
	Maternity/Dispensary	728,000	1,730,000	1,002,000
	Operational Permit	87,500	2,491,000	2,403,500
	Registration of Association	5,000	160,000	155,000
	Marriage fees	30,000	1,150,000	1,120,000
	Reg. of Contractors	380,400	3,950,000	3,569,000
	Identification certificate	520,000	2,783,000	2,263,000
	Hire of Council Premises/Hall	70,000	149,500	79,500
	Sub. Total Lic., Fees and fines	**1,845,900**	**12,843,500**	**10,997,600**
	EARNING FROM COMMERCE			
	Market toll/stallage	43,900	1,200	42,700
	Earning from Comm. Undertaking (sale of Goat)	5,000	3,300	1700
	Total Earning from commerce	**48,900**	**4,500**	**(44,400)**
4	**OTHER REVENUE SOURCES**			
	Surplus from Sales of L;ocal 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**			
	Consolidated Rev. Fund Charges:			
	The Executive	12,549,303	51,670,060	39,120,757
	The Legislative	23,459,661	43,678,300	20,218,639
	Community Govt. Council	0.00	0.00	0.00
	Sub-Total	**36,008,964**	**95,348,360**	**59,339,396**
	PERSONNEL EMOLUMENT:			
	Administration	80,085,731.00	113,313,170	33,227,439.00
	Finance	37,246,484.00	57,577,690	20,331,206.00
	Medial & Health	137,529,236.00	332,250,750	194,721,514.00
	Planning	9,622,048.00	27,362,620	17,740,572
	Agriculture	54,426,474.00	52,520,970	(1,905,504)
	Works	13,394,148.00	51,993,220	38,599,072
	Information	25,953,795.00	51,675,540	25,721,745
	Salaries and Allowances Primary Education Teachers	389,696,714.08	402,852,000.00	13,155,285.92
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	69,450,000.00	10,962,907.89

	Sub-Total	**806,441,722.19**	**1,158,995,960.00**	**352,554,237.81**
	MISCELLANEOUS:			
	Adult instructors	628,000	0.00	628,000
	NYSC	480,000	140,000	920,000
	Postal Agency	181,200	0.00	181,200
	Disable persons	712,000	500,000	212,000
	Industrial trannee	370,000	1,000,000	630,000
	Traditional Rulers	980,000	0.00	980,000
	Casual workers	1,813,000	0.00	1,813,000
	ICW	7,230,000	0.00	7,230,000
	Entraco	1,010,000	1,000,000	10,000
	Sub-Total	**13,404,200**	**3,900,000**	**9,504,200**
6.	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel & Transport	1,699,000	7,224,000	5,552,500
	Utilities	640,000	403,200	(236,800)
	Telephone & Postal Services	275,000	680,400	405,400
	Statutory & Poultry	1,410,000	6,290,400	4,880,400
	Mtce of furniture & Equipment	725,000	10,000,000	9,275,000
	Mtce. Of vehicle & Capital Assets	0.00	0.00	0.00
	Training	5,000	75,000	70,000
	Entertainment & Hospital	6,587,286.78	10,357,000	3,769,713.22
	Miscellaneous	6,158,400.00	28,100,000	21,941,600.00
	Provision of service Materials	3,871,000.00	4,875,000	1,004,000.00
	Sub. Total Overhead Costs	**21,370,686.78**	**68,005,000**	**46,634,313.22**
	Unretired advances	**449,950.00**	**0.00**	**0.00**
	Total OverHead Cost	**21,820,686.78**	**68,005,000.00**	**46,634,313.22**
6.2	**OVERHEAD COST BY SECTORS (DEPARTMENT):**			
	Council	16,583,711.78	42,000,000	26,416,288.22
	Admin	3,825,895	12,000,000	8,174,105
	Finance	472,180	1,020,000	547,820
	Medical & Health	377,250	1,500,000	1,122,750
	Planning Research	25,000	350,000	325,000
	Agric	39,450	820,000	780-,550
	Works	27,200	10,000,000	9,972,800
	Information	20,000	315,000	295,000
	Sub. Total	**21,370,686.78**	**68,005,000**	**46,634,313.22**
7	Security Vote	14,000,000	0.00	14,000,000.00
	Total	**14,000,000**	**0.00**	**14,000,000.00**
8	Integrated Farms Projects	7,827,000.000	0.00	7,827,000.000
	Total	**7,827,000.000**	**0.00**	**7,827,000.000**

9	**CAPITAL EXPENDITURE:**			
	Poultry farm	867,100	3,000,000	2,132,900
	Rehab. Of Roads	107,163,116	178,000,000	70,836,884
	Secretariat	24,004,456	0.00	(24,004,456)
	Sanitation/Refine evacuation	6,800,000	5,000,000	(1,800,000)
	Chapel Building	8,500,000.00	25,000,000	16,500,000
	Vehicle	15,000,000	0.00	(15,000,000)
	Council Stadium	24,000,0000.00	0.00	(24,000,000)
	ICT	0.00	0.00	0.00
	Local Governments Joint Projects	412,063,419.26	500,000,000.00	65,463,740.74
	Sub- Total Capital Expenditure:	**598,398,091.26**	**711,000,000.00**	**112,601,908.74**
	Unretired Advances	**8,505,000.00**	**0.00**	**8,505,000.00**
	GRAND Total Capital Expenditure	**606,898,091.26**	**711,000,000.00**	**104,101,908.76**

	LIQUID ASSETS				
10	Cash Balance			**5,338,662.91**	**350.00**
	Total cash			**5,338,662.91**	**350.00**
11	**BANK BALANCES:**				
DATES	**NAME OF BANK**	**ACCOUNT NAME**	**ACCOUNT NUMBER**		
31/12/19	Zenith	Salary Account	1015554379	(15,087.26)	5,890.019.56
5/8/19	Zenith	Project	1015542732	180,047	10,410,521.00
31/12/19	Zenith	Rebuild	1010465519	(8,183,683.44)	5,955.37
5/8/19	Zenith		1010463319	699.07	
31/12/18	Zenith	Rescue Mission Team	1015547940	320,263.13	320,263.13
31/12/18	Sky	Farm Project	1250022891	74,657.00	74,657.00
31/12/18	NUMD MAW	IGR	0000000602	82,142.75	82,142.75
31/12/18	Diamond	Salary	0078891259	2,764,132.23	2,764,132.23
31/12/18	ECO	Rescue Mission Project	5093073114	849,973.22	849,973.22
	Total Bank			**(3,926,856.30)**	**20,397,664.26**
12	**SALARY ADVANCE**			**2019**	**2018**
	Sub-Total Salary Advance			**0.00**	**0.00**

13	**IMPREST:**	**2019**	**2018**
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	475,000.00
5	Njoku L. O. C.	275,000.00	275,000.00
6	Chukwukadibia Ijeoma	300,000.00	300,000.00
7	Aliam Marcelina	250,000.00	250,000.00
8	Onyenobi Chinyere	475,000.00	475,000.00
9	Uzoigwe Chinyere	400,000.00	400,000.00
10	Igwebuike Kyrian	535,000.00	535,000.00
11	Iwuanyanwu Roseline	400,000.00	400,000.00
12	Mbachu Edwin	475,000.00	475,000.00
13	Amadi K. I.	920,000.00	920,000.00
14	Chukwu B. C.	490,000.00	490,000.00
15	Osuji Raymond	50,000.00	50,000.00
16	Anyanwu Levi	80,000.00	80,000.00
17	Obiechufu Doris	75,000.00	75,000.00
18	Nwosu Reginald	1,100,000.00	1,100,000.00
19	Onwuchuruba Obinwanne	900,000.00	900,000.00
20	Egbukwu Grace	225,000.00	225,000.00
21	Ogbonna G. O.	227,000.00	225,000.00
22	Anyanwu Nnamdi	125,000.00	125,000.00
23	Hon. Onuoha Franca	550,000.00	550,000.00
24	Ifeanyi Okoroafo	100,000.00	100,000.00
25	Iwunze Kelechi	600,000.00	600,000.00
26	Odom Chidi	110,000.00	110,000.00
27	Nwadike G. I.	100,000.00	100,000.00
28	Uwaleke Joachin	100,000.00	100,000.00
29	Ihesinulo Placidi	140,000.00	140,000.00
	Sub-Total Imprest	**14,452,000**	**14,452,000**
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	8,500,000	0.00
	Sub-Total Chapel Project	8,500,000	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	20,049,550.00
	(c) Anyanwu Nnamdi	100,139,815.00	100,139,815.00
	Sub-Total Grading of Rural Roads	**152,349,365**	**143,849,365.00**
14.4	**OVERHEAD/SERVICE ADVANCES:**	2019	2018
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	2,167,00.00
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	2,150,000.00
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	2,880,000.00
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	207,000.00
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	5,278,000.00
109.	Ejeh E.N.O.	1,043,000.00	1,043,000.00
110.	Amaefule O.C.	5,005,000.00	5,005,000.00
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	2,530,000.35	5,580,000.00
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	38,500.00
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	2,100,000.00
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	2,221,612.96
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	905,000.00
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	1,850,403.00
282	Anyanwu L.E	250,000.00	250,000.00
283	L.O.C Njoku	2,766,512.93	8,718,512.93
284	Nnamdi Caroline	492,500.00	492,500.00
285	Ogbonna G.O	835,000.00	835,000.00
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	1,496,105.00
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
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	26,000.00
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	2,743,000.00
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	125,000.00
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	45,000.00
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	41,000.00

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	470,000.00
383	Onuoha John N.	7,000.00	7,000.00
384	Ebirim Philip	30,000.00	30,000.00
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	123,257.00
399.	Elendu A.P.	482,667.00	482,667.00
400.	Lemchi C.E.	65,000.00	65,000.00
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	83,200.00
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	10,000.00
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	4,614,555	4,399,505.00

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	94,000.00
438.	Okorie Marry Calista	471,000.00	471,000.00
439.	Nkume Caroline	3,000.00	3,000.00
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	600,000.00
444	Onuoha Franca	510,000.00	60,000.00
445	Nwachukwu Joy	660,000.00	660,000.00
446	Osuagwu A. O.	50,000.00	50,000.00
	Sub-Total Service Advances	**197,024,430.35**	**192,812,631.35**
	GRAND TOTAL SERVICE ADVANCES	**357,873,795.35**	**336,661,996.35**

	UNREMITTED DECDUCTIONS		**ACTUAL 2019 ₦'m**		**2018**
		Balance B/D	During the year	Balance C/D	
15	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	0.00	0.00	0.00	0.00
	Value Added Tax (VAT)	0.00	0.00	0.00	0.00
	Withholding Tax (WHT)	0.00	0.00	0.00	0.00
	Sub-Total Unremitted Taxes	**0.00**	**0.00**	**0.00**	**0.00**
	UNREMITTED DEDUCTIONS FROM SALARY:				
	NULGE Union Dues	946,447.56	946,447.56	0.00	(4,864,678.00)
	NULGE Branch Dues	0.00	0.00	0.00	729,046.25
	NULGE Welfare	0.00	0.00	0.00	,659,666.90
	MHWU	0.00	0.00	0.00	300,000.00
	NANNM Nurses Dues	0.00	0.00	0.00	(875,742.00)
	Ehime Staff Welfare Scheme	0.00	0.00	0.00	902,437.00
	Education Welfare Dues	0.00	0.00	0.00	11,000.00
	HSSWA	0.00	0.00	0.00	874,869.00
	SSWA	0.00	0.00	0.00	1,240,407.00
	Administration Staff Welfare	0.00	0.00	0.00	1,714,607.00
	Agric Staff	0.00	0.00	0.00	25,500.00
	Works Staff	0.00	0.00	0.00	3,600.00
	Medical and Health Dues	552,810.00	552,810.00	0.00	913,671.41
	Finance Staff	0.00	0.00	0.00	14,600.00
	Sub-Total Unremitted Deductions	**1,499,257.56**		**0.00**	**1,648,984.56**
	Grand Total Unremitted Deductions	**1,499,257.56**	**0.00**	**0.00**	**1,648,984.56**

16	**DEPOSITS:**		
		2019 ₦'m	**2018 ₦'m**
1	Sundry Audit Education	8,000.00	8,000.00
2	Ekwedike C.	4,000.00	4,000.00

3	Ebisike John	2,000.00	2,000.00
4	Amarachi I	53,890.00	53,890.00
5	Onuoha Innocent	25,656.00	25,656.00
6	Anyanwu Romanus	10,000.00	10,000.00
7	Onyemaechi James	4,240.00	4,240.00
8	Oham Chukwuma	4,299.00	4,299.00
9	Uche David	1,000.00	1,000.00
10	Ukpan H.O	20,372.00	20,372.00
11	Eugene Akurgbu	6,012.00	6,012.00
12	Uche Daniel	1,000.00	1,000.00
13	WALC Member	4,000.00	4,000.00
14	Manu P.O	19,885.00	19,885.00
15	Oyibo Mbano	268,407.00	268,407.00
16	Osuagwu F.M	140,746.00	140,746.00
17	Grace Ezeji	18,478.00	18,478.00
18	Emeka Agbagwara	5,000.00	5,000.00
19	Ekeke Chidimma	41,697.00	41,697.00
20	Osuneke Simeon	9,780.00	9,780.00
21	Ogoke C.A	19,455.00	19,455.00
22	Odoemena Anthan	8,179.00	8,179.00
23	Odoemena Angelina	30,007.00	30,007.00
24	Ononiwu Athan	20,736.00	20,736.00
25	Obi Stella U.	20,428.00	20,428.00
26	Nwodu Joseph	9,239.00	9,239.00
27	OguAhuemeze	4,000.00	4,000.00
28	Ike Beatrice and 1 other	5,000.00	5,000.00
29	Isiehime Development Area	125,775.00	125,775.00
30	Anyanwu Simeon	10,343.00	10,343.00
31	Ndukwe C.N	152,868.00	152,868.00
32	Felix Nwodu	20,595.89	20,595.89
33	Okoroafor E.C	40,195.00	40,195.00
34	Elemgwa Mary Jane	12,870.00	12,870.00
35	Osuji Agnes	12,000.00	12,000.00
36	Oceanic Bank	31,575.00	31,575.00
37	Nwasike S.C	300,000.00	300,000.00
38	Njoku C.C	5,150.00	5,150.00
39	Onuoha E.O	23,247.00	23,247.00
40	Onuoha Bruno	436,367.00	436,367.00
41	Sterling Bank PLC	10,000.00	10,000.00
42	Eugnen Okoro	5,000.00	5,000.00
43	Nwokedi Love	39,780.00	39,780.00
44	Obi Donatus	38,945.00	38,945.00
45	Anyanwu Everstus	23,720.00	23,720.00
46	Ogbonna Ngozi	32,880.00	32,880.00
47	Okoro Ijeoma	15,000.00	15,000.00
48	G.C Nnorom	(5,000.00)	(5,000.00)
49	P.T.F Nkemjika Angela	(3,812.00)	(3,812.00)
50	Chilaka Joseph/ Ethel Nwokwo	999,000.00	999,000.00
51	Nworu Anthony (Unclaimed Salary)	44,335.00	44,335.00
52	Emeforanu Obiageli	20,915.00	20,915.00
53	Ogubueke Munachiso	10,000.00	10,000.00
54	Nkwocha Ethel	999,000.00	999,000.00
55	Sundry Civil Defense	30,000.00	30,000.00
56	Oral Communicator	100,000.00	100,000.00
57	Sundry Staff	27,800.00	27,800.00
58	MTN MAST	80,000.00	80,000.00
	Total Deposits	**4,405,254.89**	**13,820,727.89**

SUPPLEMENTARY NOTES

SUPPLEMENTARY NOTES 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
	MONTH:					
1	January	54,995,000.00	32,474,726.17	4,873,924.34	34,338,618.27	126,682,268.78
2	February	50,665,000.00	32,474,726.17	4,873,924.34	34,338,618.27	122,352,268.78
3	March	9,300,000.00	32,474,726.17	4,873,924.34	34,338,618.27	80,987,268.78
4	April	87,465,968.00	32,474,726.17	4,873,924.34	34,338,618.27	159,153,236.78
5	May	64,600,000.00	32,474,726.17	4,873,924.34	34,338,618.27	136,287,268.78
6	June	79,120,634.14	32,474,726.17	4,873,924.34	34,338,618.27	150,807,902.92
7	July	66,047,447.76	32,474,726.17	4,873,924.34	34,338,618.27	137,734,716.54
8	August	67,000,000.00	32,474,726.17	4,873,924.34	34,338,618.27	138,687,268.78
9	September	37,817,759.58	32,474,726.17	4,873,924.34	34,338,618.27	109,505,028.36
10	October	34,105,070.43	32,474,726.17	4,873,924.34	34,338,618.27	105,792,339.21
11	November	74,155,457.22	32,474,726.17	4,873,924.34	34,338,618.27	145,842,726.00
12	December	54,995,000.00	32,474,726.17	4,873,924.34	34,338,618.27	126,682,268.78
	Total	**625,272,431.13**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	1,485,519,656.58

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
	MONTH	**2019**	**2018**
	January	70,700.00	0.00
	February	78,200.00	0.00
	March	144,000.00	0.00
	April	139,400.00	0.00
	May	483,900.00	0.00
	June	125,400.00	0.00
	July	143,900.00	0.00
	August	214,000.00	0.00
	September	92,100.00	0.00
	October	136,500.00	0.00
	November	228,700.00	0.00
	December	38,000.00	0.00
	Total	**1,894,800.00**	0.00

EXPLANATORY NOTES

1. Statutory Allocation : This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee (JAAC)Transfers to the Local Governments. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to Local Governments councils	626,272,431.13
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,486,519,656.58**

2.**Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	**407,671,080.00**
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**855,854,886.19**

3.Capital Expenditure: This comprised of all disbursement in respect of Projects and works which are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Governments	186,334,672.00
	Local Governments Joint Project Funding by the Local Government Council	412,063,419.26
	TOTAL	**598,398,091.26**



GOVERNMENT OF IMOSTATE OF NIGERIA

FINANCIAL STATEMENTS OF EZINIHITTE MBAISE

LOCAL GOVERNMENT COUNCIL

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

[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 2019 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, 2019 to 31st December, 2019.

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.

EZINIHITTE MBAISE LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 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 EZINIHITTE MBAISE LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 Ezinihitte Mbaise 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, 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 MbaiseLocal 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, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.

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., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
4,109,209,111.45	Statutory Allocation from JAAC	1	1,606,075,051.30	1,432,430,573.20
10,222,080.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
6,050,000.00	Capitation Rate		0.00	0.00
10,917,335.00	Property Rate		0.00	0.00
20,473,530.00	Licenses, Fines, Fees and Royalty		3,132,990.00	344,700.00
9,075,000.00	Earnings from Commerce		212,300.00	58,700.00
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
11,222,200.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
4,177,279,256.45	**Total Revenue**		3,345,290.00	403,400.00
	Total Inflow from Operating Activities (A)		**1,609,420,341.30**	1,432,833,973.20
	Payments:			
1,160,665,671.00	Personnel Cost	5	910,226,319.40	787,592,189.31
83,709,890.00	Overhead Cost	6	149,067,046.80	62,631,139.94
0.00	Security. Vote	7	58,510,000.00	4,000,000.00
2,876,111,377.00	Integrated Farm Projects	8	0.00	12,840,000.00
0.00	Capital Expenditure	9	486,870,191.96	565,756,259.26
0.00	Interest Payment		0.00	0.00
4,120,486,938.00	**Total Outflow from Operating Activities (B)**		**1,604,673,558.16**	**1,432,819,588.51**
56,792,318.45	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**4,746,783.14**	**14,384.69**
	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**		4,746,783.14	14,384.69
0.00	**Cash and its Equivalent as at 1/1/19**		**32,363,552.99**	**32,349,168.30**
0.00	**Cash and its Equivalent as at 31/12/19**		**37,110,336.13**	**32,363,552.99**

EZINIHITTE MBAISE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	10,702,061.70	6,826,337.70
Bank	11	26,408,274.43	25,537,215.29
Total Liquid Assets (A)		**37,110,336.13**	**32,363,552.99**
Investments and Other Cash Assets			
Salary Advance	12	1,598,626.01	1,598,626.01
Imprest	13	52,755,000.00	25,735,000.00
Service Advance	14	322,791,324.00	279,799,694.20
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**377,144,950.01**	**307,133,320.21**
TOTAL ASSETS C = (A + B)		**414,255,286.14**	**339,496,873.20**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		352,612,573.62	277,854,160.68
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)		**400,453,632.12**	**325,695,219.18**
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			13,801,654.02
Deposits	16	13,801,654.02	**13,801,654.02**
Total Other Liabilities (F)		13,801,654.02	**339,496,873.20**
TOTAL LIABILITIES G = (D + E +F)		414,255,286.14	**339,496,873.00**

EZINIHITTE MBAISE LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
267,826,045.99	**OPENING BALANCE 1/1/19**		**277,854,160.68**	**0.00**	**0.00**	**0.00**	**(279,854,160.68)**
	ADD REVENUE:						
1,432,450,573.20	**ALLOCATIONS**						
0.00	Statutory Allocation from JAAC	1	1,606,075,051.30	4,109,209,111.45	4,109,209,111.45	0.00	2,503,134,060.15
	State Government IGR	2	0.00	10,222,080.00	10,222,080.00	0.00	10,222,080.00
0.00	**INTERNALLY GENERATED REVENUE (IGR)**	3					
0.00	Capitation Rate		0.00	6,050,000.00	6,050,000.00	0.00	6,050,000.00
344,700.00	Property Rate		0.00	10,917,335.00	10,917,335.00	0.00	**10,917,335.00**
58,700.00	Licenses, Fines, Fees and Royalty		3,132,990.00	20,473,530.00	20,473,530.00	0.00	17,340,540.00
0.00	Earnings from Commerce		212,300.00	9,075,000.00	9,075,000.00	0.00	8,862,700.00
0.00	Rent on Local Govt. Property		0.00	110,000.00	110,000.00	0.00	110,000.00
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
403,400.00	**Miscellaneous**		0.00	11,226,200.00	11,226,200.00	0.00	11,226,200.00
0.00	**Total Internally Generated Revenue**		**3,345,290.00**	**57,852,065.00.00**	**57,852,065.00.00**	0.00	**54,506,775.00**
1,700,660,019.19	**Other Revenue Sources of the Local Govt.**	4	**0.00**	**0.00**	**0.00**		
	Total Revenue (A)		**1,887,274,501.98**	**4,177,279,256.45**	**4,177,279,256.45**	0.00	**2,290,004,754.47**
787,592,189.31	**EXPENDITURE**						
69,457,409.91	Personnel cost	5	910,226,319.40	1,160,665,671.00	1,160,665,671.00	0.00	250,439,351.60
565,756,259.29	Overhead Cost	6	143,185,917.00	48,709,890.00	48,709,890.00	0.00	(94,476,627.00)
1,422,805,858.51	Capital Expenditure	9	481,249,691.96	2,876,111,377.00	2,876,111,377.00		2,394,861,685.04
277,854,160.68	**Total Expenditure (B)**		**1,534,661,928.36**	**4,085,486,938.00**	**4,085,486,938.00**	**0.00**	**2,550,825,009.64**
277,854,160.68	**OPERATING BALANCE**		**352,612,573.62**	**91,792,318.45**	**91,792,318.45**		(260,820,255.17)
277,854,160.68							
	APPROPRIATIONS/TRANSFERS						
277,854,160.68	Transfer to Capital Development Fund		**352,612,573.62**	**91,792,318.45**	**91,792,318.45**		(260,820,255.17)
277,854,160.68	Closing Balance		**352,612,573.62**	**91,792,318.45**	**91,792,318.45**		(260,820,255.17)

EZINIHITTE MBAISE LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
518,387,753.36	**Opening Balance**		230,485,654.07	**0.00**	**0.00**	**0.00**	**(**230,485,654.07**)**
	ADD REVENUE						
277,845,160.00	**Transfer From Consolidated Revenue Fund**		352,612,573.26	0.00	0.00	0.00	(352,612,573.26)
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
796,241,913.36	**TOTAL REVENUE**		**585,093,227.33**	**0.00**	**0.00**	**0.00**	**(585,093,227.33)**
	LESS CAPITAL EXPENDITURE						
565,756,25929	**Capital Expenditure Sector**	9	481,249,691.96	2,876,111,377.00	0.00	0.00	209,861,685.04
	OTHER CAPITAL PAYMENTS						
00.00	Repayments Internal Loans		0.00	0.00	0.00	00.00	00.00
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
565,756,25929	**TOTAL CAPITAL EXPENDITURE**		481,249,691.96				481,249,691.96
0.00	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	0.00
230,485,654..07	**Closing Balance**		101,848,535.37				1,613,611,993.08

EZINIHITTE MBAISELOCAL GOVERNMENT COUNCIL
NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS		2019				
			Actual		Budgeted	Variance	
			₦'m	₦'m	₦'m	₦'m	
1	**A – SHARE OF STATUTORY ALLOCATION FROM JAAC**						
	Net Share of Statutory Allocation from JAAC	**1**	1,606,075,051.30	1,606,075,051.30	3,521,404,369.45	1,915,329,318.15	
	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	0.00	105,000,000.00	105,000,000.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	0.00	482,804,742.00	482,804,742.00	
	Total (Gross) JAAC Allocation to the Local Government		**1,606,075,051.30**	**1,606,075,051.30**	**4,109,209,111.45**	**2,503,134,060.15**	
	VALVE ADDED TAX:						
	Share of Value Added Tax		0.00	0.00	280,673,968.00	280,673,968.00	
	Total Value Added Tax		**0.00**	**0.00**	**280,673,968.00**	**280,673,968.00**	

	DETAILS	2019		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	**10,222,080.00**	**10,222,080.00**
	Total State Government Internally Generated Revenue	**0.00**	**10,222,080.00**	**10,222,080.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	4,950,000.00	4,950,000.00
	Arrears of Capitation Rate	0.00	1,100,000.00	1,100,000.00
	Sub-Total Capitation Rate	**0.00**	**6 050,000.00**	**6 050,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate			
	Commercial Buildings	0.00	3,850,000.00	3,850,000.00
	Filling Stations	0.00	0.00	0.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	0.00	5,500,000.00	5,500,000.00
	Arrears of Property Rate	0.00	1,567,335.00	1,567,335.00
	Sub-Total Property Rate	**0.00**	**10,917,335.00**	**10,917,335.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	110,000.00	110,000.00
	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	550,000.00	550,000.00
	Native Liquor License	0.00	66,000.00	66,000.00
	Wheelbarrow License Fees	0.00	220,000.00	220,000.00
	Native Tobacco License	0.00	0.00	0.00
	Squatter/ Hawkers Permit	0.00	110,000.00	110,000.00
	Buses/Commercial Vehicles Emblems (various)	0.00	44,000.00	44,000.00
	Registration of Buses/Commercial Vehicles	0.00	2,200,000.00	2,200,000.00
	Operational Business Permit	121,000.00	0.00	121,000.00
	Motorcycle License Fees	0.00	682,000.00	682,000.00
	Eating House License Fees	0.00	165,000.00	165,000.00
	Kiosk License Fees	0.00	60,500.00	60,500.00
	Bakery House License Fees	0.00	11,000.00	11,000.00
	Truck Licence	0.00	550,000.00	550,000.00
	Hotel Fees	0.00	0.00	0.00
	Auctioneers License Fees	0.00	93,500.00	93,500.00
	Canon Shooting License Fees	0.00	0.00	0.00
	Customary Marriage Registration Fees	31,090.00	7,114,830.00	7,083,740.00
	Statutory Marriage Fees	0.00	0.00	0.00
	Entertainment/Drumming Fees	0.00	335,000.00	335,000.00
	Control of Noise Permit	0.00	0.00	0.00
	Cinematograph License Fees	0.00	49,700.00	49,700.00
	Naming of Street Registration Fees (Various)	0.00	22,000.00	22,000.00
	Renewal Fees (Various)	0.00	0.00	0.00
	Radio/Television License Fees	0.00	137,000.00	137,000.00
	Clubs, Cultural and Social Organization Registration Fees	0.00	55,000.00	55,000.00
	Identification/Oath Fees	1,566,000.00	2,200,000.00	1,134,000.00
	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	132,000.00	132,000.00
	Registration of Birth and Death	161,700.00	1,100,000.00	938,300.00
	Dispensary Fees	284,000.00	550,000.00	234,000.00

	Maternity Fees	219,200.00	550,000.00	330,800.00
	Laboratory Test Fees	0.00	0.00	0.00
	Registration of Contractors Fees	750,000.00	550,000.00	200,000.00
	Tender Fees	0.00	55,000.00	55,000.00
	Building Plan Checking fees	0.00	1,100,000.00	1,100,000.00
	Sand Excavation Fees	0.00	110,000.00	110,000.00
	Cottage Industry Fees	0.00	1,100,000.00	1,100,000.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	110,000.00	110,000.00
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	5,500.00	5,500.00
	Ingredient Grinding License Fees	0.00	0.00	0.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	5,500.00	5,500.00
	Welding Machine License Fees	0.00	5,500.00	5,500.00
	Electronics Radio/Television Workshop License Fees	0.00	0.00	0.00
	Blacksmith Workshop License Fees	0.00	11,000.00	11,000.00
	Wood Making and Carpentry Workshop License Fees	0.00	11,000.00	11,000.00
	Battery Charger License Fees	0.00	11,000.00	11,000.00
	Printing Press License Fees	0.00	5,500.00	5,500.00
	Vulcanizer License Fees	0.00	5,500.00	5,500.00
	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	33,000.00	33,000.00
	Motor Mechanical Workshop License Fees	0.00	0.00	0.00
	Building Material License Fees	0.00	0.00	0.00
	Surface Kerosene Tank License Fees	0.00	0.00	0.00
	Photocopying and Document Service License Fees	0.00	44,000.00	44,000.00
	Block Making with Machine License Fees	0.00	16,500.00	16,500.00
	Sewing Institute License Fees	0.00	0.00	0.00
	Hair Dressing/Barbing Salon License Fees	0.00	0.00	0.00
	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	66,000.00	66,000.00
	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	0..00	0.00
	Commission on Transfer of Plot Fees	0.00	0.00	0.00
	Sub-Total Licenses, Fines and Fees	**3,132,990.00**	**20,473,530.00**	**17,340,540.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	212,300.00	3,300,000.00	3,087,700.00
	Motor Park Toll	0.00	2,475,000.00	2,475,000.00
	Shops/Shopping Centre Fees	0.00	0.00	0.00
	Cattle Market Fees	0.00	0.00	0.00
	Slaughter House Fees	0.00	3,300,000.00	3,300,000.00
	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	**212,300.00**	**9,075,000.00**	**8,862,700.00**
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	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**	**110,000.00**	**110,000.00**
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	3,522,200.00	3,522,200.00
	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	7,700,000.00	7,700,000.00
	Internal Loans	0.00	0.00	.00
	Sub-Total Miscellaneous Revenue	**0.00**	**11,222,200.00**	**11,222,200.00**

	GRAND TOTAL INTERNALLY GENERATED REVENUE	**3,345,290.00**	**57,852,065.00**	**54,506,775.00**
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	2,890,688.00	78,505,470.00	75,614,782.00
	The Legislative	37,714,775.00	63,174,550.00	25,459,775.00
	Community Government Councils	0.00	15,120,000.00	15,120,000.00
	Sub-Total Consolidated Revenue Fund Charges	**40,605,463.00**	**156,800,020.00**	**116,194,557.00**
5.2	**PERSONNEL EMOLUMENT:**			
	Administration	75,946,098.00	86,287,784.00	10,341,686.00
	Finance	36,395,331.00	45,293,413.00	8,898,082.00
	Medical and Health	183,209,014.21	263,729,497.00	80,520,482.79
	Planning Research and Statistics	3,280,104.00	4,337,013.00	1,056,909.00
	Agricultural and Natural Resources	27,576,730.00	70,414,003.00	42,837,273.00
	Works, Transport and Housing	14,931,300.00	28,382,477.00	13,451,177.00
	Information, Education and Social Welfare	16,254,473.00	33,119,464.00	16,864,991.00
	Salaries and Allowances Primary Education Teachers	389,696,714.08	402,852,000.00	13,155,285.92
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	69,450,000.00	10,962,907.89
	Sub-Total Personnel Cost	**805,776,856.40**	**1,003,865,651.00**	**198,088,794.60**
5.3	**MISCELLANEOUS :**			
	Adult Instructors	3,200,000.00	500,000.00	(2,700,000.00
	NYSC Corp Member	1,200,000.00	2,700,000.00	1,500,000.00
	Postal Agents	1,224,000.00	1,000,000.00	(224,000.00)
	Imo Community Watch	52,560,000.00	0.00	(52.560.000.00)
	IT Students	600,000.00	0.00	(600,000.0.0)
	ENTRACO	1,600,000.00	0.00	(1,600,000.00)
	Casual Security Men	1,720,000.00	0.00	(1,720,000.00)
	Traditional; Rulers Allowance	1,740,000.00	0.00	(1,740,000.00)
	Others	0.00	30,800,000.00	30,800,000.00
	GRAND TOTAL MISCELLANEOUS	**63,844,000.00**	**35,000,000.00**	**(28,844,000.00)**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	390		
	Total Number of Employees Employed in the Year	1		
	Total Number of Employees Retired/Transferred or Left During the Year	0.0		
	Total Number of Employees at the End of the Year	389		
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	4,081,535.00	8,800,000.00	4,718,465.00
	Utility Services	0.00	280,000.00	280,000.00
	Telephone and Postal Services	0.00	340,000.00	340,000.00
	Stationery and Printing	2,858,435.00	5,512,600.00	2,654,165.00
	Maintenance of Office Furniture and Equipment	2,658,570.00	3,102,290.00	443,720.00

	Maintenance of Vehicle and Capital Assets	2,575,500.00	3,450,000.00	874,500.00
	Consultancy and Professional Services	0.00	1,400,000.00	1,400,000.00
	Training, Staff Development and Welfare	2,642,535.00	12,675,000.00	10,032,465.00
	Entertainment and Hospitality	7,647,352.00	6,250,000.00	(1,397,352.00)
	Miscellaneous Expenses	120,721,990.00	2,700,000.00	(118,021,990.00)
	Provision of Service Materials	0.00	4,200,000.00	4,200,000.00
	Total Overhead Cost By Function	**143,185,917.00**	**48,709,890.00**	**(94,476,027.00)**
	Unretired Advances	5,881,129.00	0.00	5,881,129.00
	Grand Total of Overhead Cost	**149,067,046.00**	**48,709,890.00**	**100,357,156.00**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT):**			
	The Council	116,325,667.00	15,952,290.00	(100,3736,377.00)
	Administration	5,034,535.00	6,500,000.00	1,464,465.00
	Finance	4,344,540.00	6,200,000.00	1,855,460.00
	Medical and Health	7,767,535.00	6,200,000.00	(1,567,535.00)
	Planning Research and Statistics	2,231,000.00	3,500,000.00	1,269,000.00
	Agricultural and Natural Resources	2,382,070.00	2,350,000.00	(32,070.00)
	Works, Transport and Housing	2,875,035.00	6,220,000.00	3,344,965.00
	Information, Education and Social Welfare	2,231,535.00	1,787,600.00	(443,935.00)
	Total Overhead Cost by Sector (Department)	**143,191,917.00**	**48,709,890.00**	**(94,482,027.00)**
7	**Security Vote**	**58,510,000.00**	**0.00**	**58,510,000.00**
	TOTAL SECURITY VOTE	**58,510,000.00**	**0.00**	**58,510,000.0**
8	**Integrated Farm**	**0.00**	**0.00.**	**0.00**
9	**CAPITAL EXPENDITURE:**			
	Rehabilitation of Road/Construction of Drainage	11,150,000.00	772,500,000.00	761,350,000.00
	Purchase /Maintenance of Motor Vehicles	15,000,000.00	0.00	15,000,000.00
	Construction of Mini Stadium	15,609,096.00	78,305,688.50	62,696,592.50
	Construction of Secretariuat	27,421,176.70	78,305,688.50	50,884,511.80
	Others	0.00	1,447,000,000.00	1,447,000,000.00
	Local Governments Joint Projects	412,063,419.26	500,000,000.00	65,463,740.74
	Total Capital Expenditure	**481,243,691.96**	**2,876,111,377.00**	**2,394,867,685.04**
	Unretired Advances	**5,626,500.02**	**0.00**	**5,626,500.02**
	Grand Total of Capital Expenditure	**486,870,191.96**	**2,876,111,377.00**	**2,389,241,185.02**

	LIQUID ASSETS			**2019 ₦'m**	**2018 ₦'m**
10	**CASH BALANCE:**				
	Cash-at-Hand			10,702,061.70	6,826,337.70
	-Total Cash			**10,702,061.70**	**6,826,337.70**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. UBA Bank Plc	Integrated Farm	1004306422	218,585.54	218,585.54
	2. Zenith Bank Plc	Project Account	1015459766	19,657.60	(12,123.42)
	3. Zenith Bank Plc	Imprset Account	1013694730	(4,001,483.50)	1,159.23
	4. Zenith Bank Plc	Salary Account	1012704544	5,901,574.20	1,059,653.35
	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			**26,408,274.43**	**32,326,621.93**

12	**SALARY ADVANCE**	**2019**	**2018**
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	UchennaAugustina	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	NwangwuUche (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	OnuohaIjeoma	16,513.75	16,513.75
32	AmaikeLivinus	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	OguUchenna	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	ChiomaElendu	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	OsuagwuAugustina 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
	TOTAL	**1,598,626.01**	**1,598,626.01**

13	**IMPREST:**	**2019**	**2018**
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	1,085,000.00
6.	OluchiNwokoro	1,085,000.00	1,085,000.00
7.	N.C. Akujiobi	810,000.00	810,000.00
8.	Camillus Aguocha	1,480,000.00	960,000.00
9.	EmekaNnorom	360,000.00	360,000.00
10.	Leonard Nwosu	970,000.00	570,000.00
11.	Emenawuibe H.C.	20,000.00	20,000.00
12.	Hon. (Mrs.) Chioma Tycoon Onwumere (TC C/Man)	8,246,000.00	8,246,000.00
13.	Offor D.E.	395,000.00	395,000.00
14.	IwuanyanwuRoseline 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	400,000.00
24.	Emma Ahaghotu	50,000.00	50,000.00
25.	David Ezenwoke	50,000.00	50,000.00
26.	NwosuMezie	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	450,000.00
32.	Nwulu, G.N. (Mrs.) (Cashier)	575,000.00	575,000.00
33.	Eke Emmanuel	1,245,000.00	725,000.00
34.	Osuji B N D	670,000.00	670,000.00
35.	Damian Okpara	995,000.00	995,000.00
36.	Hon. Anyanwu Bob	2,400,000.00	2,400,000.00
37.	Hon. Lolo G. O. Ehirindu	350,000.00	350,000.00
38.	Manu Phil Onye (DAGS)	809,000.00	809,000.00
39.	IhekoronyeCalistus	100,000.00	100,000.00
40.	Ogbuji Samuel	200,000.00	200,000.00
41.	Sam – Kamange .I.	645,000.00	125,000.00
42.	Okere C. O.	1,310,000.00	200,000.00
43.	OnyensdiriChimezie	550,000.00	100,000.00
44	Irojiogu O.J	1,280,000.00	0.00
45	Ibecheozo	520,000.00	0.00
46	AyokaMagaret	520,000.00	0.00
47	OnonogboMagaret	520,000.00	0.00
48	EgbuleUchenna	510,000.00	0.00
49	Agnes Buchegbu	450,000.00	0.00
50	Hon Nwosu Ambrose	350,000.00	0.00
51	Nnaji Julius K	350,000.00	0.00

52	Ogbonna Amarachi	350,000.00	0.00
53	UnalakaKizito	350,000.00	0.00
54	AmadikwaOkechukwu	350,000.00	0.00
55	Ohakwe John O	350,000.00	0.00
56	AdinduUgochukwu	350,000.00	0.00
57	Anyanwu Malachy	350,000.00	0.00
58	Agbakwuru Florence	350,000.00	0.00
59	Nwachukwu Peter	350,000.00	0.00
60	Isiguzo Agnes	350,000.00	0.00
61	NwachukwuOkechukwu	350,000.00	0.00
62	OkojoOgechi	350.000.00	0.00
63	Hon IroemehGetrude	3,750,000.00	0.00
64	Hon Okedinachi	2,500,000.00	0.00
65	Hon ChiomaOnwumere	7,500,000.00	0.00
66	Hon Arch AnyanwuUchenna	50,000.00	0.00
67	Hon UcheAchilonu	50,000.00	0.00
68	Hon Barr AhanekuChinonso	50,000.00	0.00
69	Hon AkomaCyriakus	50,000.00	0.00
70	Rt Hon MichealAnyanwu	50,000.00	0.00
71	Hon Oscar ObiomaNjoku	50,000.00	0.00
72	Hon Ihuoma Thaddeus T	50,000.00	0.00
73	Rt Hon EzuruikeChinonye	50,000.00	0.00
74	Hon EvangOgudoro Christopher	50,000.00	0.00
75	Hon Nwadi C Odibo	50,000.00	0.00
76	Hon Inyam,A Pius N	50,000.00	0.00
77	Hon AmanzeRoseline	50,000.00	0.00
78	Hon Eke Ngozi A	50,000.00	0.00
79	Hon Bright Inyama	50,000.00	0.00
80	Hon Dr U K EmeziMbaise	50,000.00	0.00
81	**Hon Ukandu Kingsley**	50,000.00	0.00
82	**Hon IwuohaIkechukwu**	50,000.00	0.00
83	**Hon Onuoha Chizuru**	50,000.00	0.00
84	**Hon NwaimoOnyekachi A**	50,000.00	0.00
85	**Hon AmuzieUdochukwu**	50,000.00	0.00
86	**Hon NgokweNsylvester A**	50,000.00	0.00
87	**Hon Okeahialam Charity**	50,000.00	0.00
88	**Hon P C Ihioma**	50,000.00	0.00
89	**Hon AnyanwuObioma**	50,000.00	0.00
90	**Hon Magnus Uwalaka**	50,000.00	0.00
91	**Hon Nwachukwu Thaddeus**	50,000.00	0.00
92	**Hon Pastor Ihioma U**	50,000.00	0.00
93	**Hon AlozieChibueze**	50,000.00	0.00
	Sub Total imprest	**52,755,000.00**	**25,735,000.00**
14	**SERVICE ADVANCE:**		
	PROJECT ADVANCES:		
14.1	**INTEGREATED FARM PROJECT:**	**2019** **₦**'m	**2018** **₦'m**
	Mr. Ihekoronye Camillus	1,177,650.00	1,177,650.00
	Sub-Total Integrated Farm Project	**1,177,650.00**	**1,177,650.00**
			100,000.00

14.2	**CHAPEL PROJECT**		
	Construction of Chapel	0.00	2,000.00
	Sub-Total Chapel Project	**0.00**	100,000.00
14.3	**GRADING OF ROADS:**		
1.	Hon. (Mrs.) Cioma Tycoon Onwumere	2,000,000.00	3,000.00
2.	Hon. NjokuIyke	2,710,000.00	1,220,000.00
3.	Hon. Chief Ogu Justin	1,570,000.00	30,000.00
4.	Hon. Dr. IfeanyiNwachukwu	1,855,000.00	3,420,000.00
5.	Hon. Nwosu Silas	1,285,000.00	235,000.00
6.	Hon. (Mrs.) Chikezie	1,285,000.00	620,000.00
7.	Hon. Ogwunga Basil	1,855,000.00	44,630.00
8.	Hon. Onyenere, Innocent	1,305,000.00	18,000.00
9.	Hon. D. Brown	1,855,000.00	200.00
10.	Hon. Inyama Prince	1,855,000.00	3,000.00
11.	Hon. Chief Dr. Eke Hilary	1,855,000.00	85,493.00
12.	Hon. Anosike Emma	1,285,000.00	2,000.00
	Sub -Total Road Grading	**20,715,000.00**	14,054,849.62
14.4	**RENOVATION OF BUILDINGS:**		
1.	Hon. (Mrs.) Cioma Tycoon Onwumere	2,000,000.00	0.00
	Sub –Total Renovation of Buildings	**2,000,000.00**	**0.00**
14.5	**PERSONAL ADVANCE**		
1.	NjokuChibuzor	60,000.00	3,855.00
2.	Nwokie Elizabeth	4,000.00	3,416.00
3.	OkechukwuGoodluck	100,000.00	227,010.00
4.	Ibe Eugene	2,000.00	700.00
5.	Akuwudike (Mrs.) TR'S Wife	100,000.00	1,660.00
6.	Osuagwu Kelechi (Mrs.)	100,000.00	20,600.00
7.	NwadikeChinagoro	3,000.00	30,000.00
8.	Okpara Damian O. (DAGS)	1,220,000.00	4,080.00
9.	Osuji Rosemary	30,000.00	2,000.00
10.	Dr. Osuagwu Kelechi (SOLAD)	3,420,000.00	15,000.00
11.	NnoromEmeka	235,000.00	1,170.00
12.	Anyanwu C. O. C.	620,000.00	56,000.00
13.	Anyanwu Cynthia C.	44,630.00	32,750.00
14.	Anyanwu A. I. (Mrs.)	18,000.00	6,300.00
15.	Anyanwu John	200.00	10,000.00
16.	Anyanwu Rose	3,000.00	27,500.00
17.	Amadi E.E.	85,493.00	408,990.00
18.	Amadi A.C.K.	2,000.00	3,900.00
19.	Akanwa A.I.	14,054,849.62	210,000.00
20.	AbanweZeph	3,855.00	54,500.00
21.	Awujia A.C.	3,416.00	1,000.00
22.	Anosike (Mrs.)	227,010.00	380,000.00
23.	Agwatu H. N.	700.00	30,000.00
24.	Amaefule Simon	1,660.00	1,300,000.00
25.	Alichukwu Christian	20,600.00	350.00
26.	Anurunwa F. C.	30,000.00	1,588,200.00
27.	AzukaMarcellinus	4,080.00	745,000.00
28.	Hon. Anthony C.	2,000.00	70,000.00
29.	Echebiri	15,000.00	50,000.00

30.	A.D.P. Owerri	1,170.00	555,554.50
31.	Adimegwu S.O.S.	56,000.00	30,000.00
32.	Anyanwu Reginald	32,750.00	56,800.00
33.	Akwaja D.C	6,300.00	700,000.00
34.	Anukam Vitus	10,000.00	510,000.00
35.	Anuruo E.	27,500.00	1,600.00
36.	Anufor J.U.	408,990.00	1,506,200.00
37.	Amarizie Jonas	3,900.00	480,000.00
38.	Akuchie D.O.	210,000.00	76,500.00
39.	Akujuobi P.C.O.	54,500.00	1,500.00
40.	AmaikeLivinus	1,000.00	4,500.00
41.	AgadaOkey	380,000.00	502,000.00
42.	Anufor Florence	30,000.00	100,000.00
43.	Amaechi Agnes	1,300,000.00	4,000.00
44	Amadi B.O.	350.00	68,050.00
45	Anyanwu L.O.	1,588,200.00	3,500.00
46	Hon. Mark Adindu	745,000.00	14,700.00
47	Anosike Leonard	70,000.00	3,726.12
48	Ajunwoke Festus	50,000.00	2,230.00
49	Alozie Rowland	555,554.50	28,000.00
50	Agim Herbert C.	30,000.00	71,000.00
51	AmuguSerginus	56,800.00	55,100.00
52	AmanzeDikeocha	700,000.00	9,000.00
53	Agbai C.O.	510,000.00	100,000.00
54	Amaefule D.O.	1,600.00	2,700,000.00
55	Anosike A.U.	1,506,200.00	40,000.00
56	Aguguom C.J.	480,000.00	4,000.00
57	Aguoha C.O.	76,500.00	230,000.00
58	Agodike Stella	1,500.00	290,000.00
59	Amos Vidawu	4,500.00	7,237.84
60	Akano P.E.N.	502,000.00	831,000.00
61	Agbakwum Godwin C.	100,000.00	18,500.00
62	BukaPinder	4,000.00	40,000.00
63	Chukwu M.O.	68,050.00	215,000.00
64	Cookey Christian	3,500.00	449,824.68
65	Chima A.A.	14,700.00	700,000.00
66	ChilakaAnthonia	3,726.12	668,000.00
67	Chukwuka H.C.	2,230.00	450,000.00
68	Hon. Chima Ray	28,000.00	830,000.00
69	Chukwunyere C.C.	71,000.00	7,000.00
70	Chilaka Magnus	55,100.00	12,000.00
71	ChimaRemigius	9,000.00	1,440.00
72	Chukwuocha C.C.	100,000.00	43,270.00
73	Hon. Tim Azubuike	2,700,000.00	2,000.00
74	Anele C.U.	40,000.00	460,000.00
75	AmarachiAmanze	4,000.00	1,795,000.00
76	Chief Magistrate	230,000.00	210,000.00
77	Chairperson (Nguma P.)	290,000.00	1,297,300.00
78	AlozieChidiebere	7,237.84	2,144,143.00
79	Azu Victor	831,000.00	144,700.00
80	Alozie Isabella	18,500.00	330,000.00
81	Anaele B.C.	40,000.00	930,000.00
82	Akajuobi N.C.	215,000.00	20,000.00
83	Mrs. Akudike L.	449,824.68	487,000.00
84	Akuwudike C. Mrs.	700,000.00	4,150,000.00

85	Hon. Ahaneku R.I.C.	668,000.00	67,000.00
86	A.C. Chikere	450,000.00	2,000.00
87	Anyanwu G.O.	830,000.00	(10,000.00)
88	Edmund Ugorji	7,000.00	258,000.00
89	D.F.R.R.I.	12,000.00	218,600.00
90	Director World Trade Center Ow	1,440.00	104,000.00
91	Diala J.C.	43,270.00	14,776.50
92	Duru M.	2,000.00	300.00
93	Dike R.O.	460,000.00	278.97
94	Dike B.O	1,795,000.00	2,800.00
95	Dibia A.O.	210,000.00	8,000.00
96	Eke C.C. (Mrs.)	1,297,300.00	31,999.00
97	Nneka G.K.	2,144,143.00	2,232,130.00
98	Njoku C.O.A.	144,700.00	672.00
99	Hon. Nwachukwu Monique	330,000.00	6,915.00
100	Ndukwu V.O.	930,000.00	5,000.00
101	Njoku J.C.	20,000.00	400.00
102	Njoku Sophia	487,000.00	39,132.00
103	Njoku Patrick	4,150,000.00	333.00
104	Nkwuocha Ethel	67,000.00	10,000.00
105	Nwaiwu Stephen	2,000.00	313.34
106	Nwosu Leonard	30,000.00	520.00
107	Nwaru Bede	258,000.00	82,250.00
108	Nwagubor Edwin	218,600.00	16,390.00
109	Nwagwu Ben	104,000.00	98,660.00
110	Orih C.O. (Chief)	14,776.50	2,000.00
111	Okpokiri V.A.	300.00	302,440.00
112	Okechukwu V.A.	278.97	1,335,000.00
113	Odom M.U.	2,800.00	800.00
114	Orji B.A.	8,000.00	51,600.00
115	Osuagwu J.N.	31,999.00	10,000.00
116	Oguh R.N. (Mrs.)	2,232,130.00	4,050.00
117	Onyenchido Olivia	672.00	539.00
118	Obierofu E.M.O.	6,915.00	27,598.00
119	Ofulaka T.E.	5,000.00	550.00
120	Okorie I.O.	400.00	176,000.00
121	Odom U.	39,132.00	3,000.00
122	Osueke Rufus	333.00	95,000.00
123	OkparaKelechi	10,000.00	215,000.00
124	Obasi Justin	313.34	4,715,500.00
125	Onyeaju C.U.	520.00	19,000.00
126	Ogu B.O.	82,250.00	144,950.00
127	Ojimadu C	16,390.00	6,000.00
128	Okonkwo Chika	98,660.00	106,000.00
129	Ogulewe G.M.	2,000.00	377,520.00
130	OnyechidoIkechi	302,440.00	203,500.00
131	Ogu Veronica	1,335,000.00	1,300,500.00
132	Odoemena Catherine	800.00	28,000.00
133	Onwuka G.C. (Mrs.)	51,600.00	10,000.00
134	Hon. OhiaEleazar	10,000.00	20,000.00
135	Orji Nnamdi (Hon)	4,050.00	3,000.00
136	Onwuka S.	539.00	1,000.00
137	Osonma Francis	27,598.00	8,200.00
138	Onyekwe Hillary	550.00	760,000.00

139	Ogundu R. (Mrs.)	176,000.00	29,373,000.00
140	Obasi M. (Hon.)	3,000.00	4,827,000.00
141	Onuoha Longinus	95,000.00	1,500.00
142	OsimiriMalachy	215,000.00	1,550.00
143	Orji K.I.	4,715,500.00	180,000.00
144	Odom B.	19,000.00	12,000.00
145	Otti K.C.	144,950.00	710,000.00
146	OkekeRoseline	6,000.00	2,039,750.00
147	Osuagwu C.O.	106,000.00	495,000.00
148	Okoroegbe C.A.	377,520.00	1,405,000.00
149	OguUchenna	203,500.00	1,341,000.00
150	Obani H.N.	1,300,500.00	19,000.00
151	Oga M.I.	28,000.00	63,496.00
152	Odom Chikere	10,000.00	3,000.00
153	Ogune T. Onyeweze	20,000.00	553,800.00
154	OhanuAnselem	3,000.00	969,600.00
155	Onyechere E.O.	1,000.00	9,000.00
156	OsuagwuAthan	8,200.00	2,851,470.00
157	Okoro C.A.	760,000.00	8,605,060.00
158	Ogbonna V.A.	29,373,000.00	330,000.00
159	Okpachu Israel	4,827,000.00	600,000.00
160	Ogudo Allison	1,500.00	27,000.00
161	Ogbonna Charity	1,550.00	30,000.00
162	Osueke Victor Azuh	180,000.00	100,000.00
163	OguorodiOsheweChuks	12,000.00	50,000.00
164	Ogudo Basil	710,000.00	26,524,000.00
165	OnyemauwaOkereke	2,039,750.00	80,000.00
166	Okereke G.C.	495,000.00	1,160,000.00
167	Obianeli C.I.	1,405,000.00	1,420,000.00
168	Ofoleta App. Jonnie	1,341,000.00	725,090.00
169	OhagwamChioma	19,000.00	4,600.00
170	Odom Eugene	63,496.00	2,380,000.00
171	OsunduChinyere	3,000.00	70,000.00
172	Ugwoh M.B.	553,800.00	5,000.00
173	UkanwaOnyeizu C.	969,600.00	20,000.00
174	Ukachi Christopher	9,000.00	2,960,000.00
175	Emegbara E.E.	2,851,470.00	162,453.00
176	Ibecheozor I.N.	8,605,060.00	15,000.00
177	Igbo Precious	330,000.00	60,000.00
178	Isiguo C (Hon)	600,000.00	14,000.00
179	Emereuwa H.C.	27,000.00	8,000.00
180	Inyanwa Kingsley	30,000.00	50,000.00
181	Osuagwu P.C.	100,000.00	116,734.00
182	OnyenaguborDonatus	50,000.00	210,000.00
183	Osuagwu Charlton	26,524,000.00	300,000.00
184	Osuza A.C.	80,000.00	10,000.00
185	Onyedinma V.O.	1,160,000.00	44,500.00
186	Ochulor J.B.	1,420,000.00	250,000.00
187	Odoemena M.C.	725,090.00	35,770.34
188	Osumuo Clifford	4,600.00	50,000.00
189	Ogu Immaculate	2,380,000.00	6,000.00
190	Opara Sampson	70,000.00	4,374.00
191	Odokara Charles	5,000.00	12,145.50
192	Ofielu G.I.	20,000.00	7,210.00

193	Obiefuna Clara	2,960,000.00	129,672.00
194	Onyirima F.A.	162,453.00	2,213.00
195	Otuonye J.A.	15,000.00	3,200.00
196	Ogbonna Felix	60,000.00	7,000.00
197	Okoro P.I.	14,000.00	73,000.00
198	Okuru I.O.	8,000.00	3,550.00
199	Okoro N.I.	50,000.00	16,112,400.00
200	Okparaeke C.A.	116,734.00	30,000.00
201	OgbonnaAdol	210,000.00	490,000.00
202	Osuagwu (Mrs.)	300,000.00	50,000.00
203	Okeke R.C.	10,000.00	50,000.00
204	OdoemenaAnthonia	44,500.00	780,000.00
205	Okekeafor Hillary	250,000.00	30,000.00
206	Ogbonna M.E.	35,770.34	89,000.00
207	Imo Ifeyinwa	50,000.00	50,000.00
208	Deregbe A. (SSS)	6,000.00	5,000.00
209	Uzomma C.I.	4,374.00	600,000.00
210	Ugbaja D.A.	12,145.50	1,670,000.00
201	Ugaja J. (Mrs.)	7,210.00	18,000.00
212	Ugbaja B.C.	129,672.00	5,000.00
214	Ukabiala Philip	2,213.00	12,543.00
214	Uzoma B.O.	3,200.00	650.00
215	Ukeje M.C.	7,000.00	5,000.00
216	Ugo J.C.	73,000.00	20,000.00
217	Udoka E.	3,550.00	20,000.00
218	Hon. Ujownudu A.	16,112,400.00	1,000.00
219	Ugoh M.N.	30,000.00	6,000.00
220	Udosirinwa C.E.	490,000.00	85,493.00
221	Uzoegbu Samuel	50,000.00	3,000.00
222	Ukandu Dominic	50,000.00	16,000.00
223	UkpabiAlulegwu (Hon)	780,000.00	8,780.00
224	UwahamoIfeanyi	30,000.00	9,000.00
225	Umunna P.O.	89,000.00	421,000.00
226	Udensi S.U.	50,000.00	1,360.00
227	Uruakpa E.C.	5,000.00	7,125.00
228	Uzowuru Lawrence N.	600,000.00	500.00
229	Ujobundu Ambrose	1,670,000.00	2,000.00
230	Uchendu Augustine	18,000.00	400.00
231	Ugbegbulem Celestine	5,000.00	1,118.00
232	Ukaegbu Martina	12,543.00	141,790.00
233	Ugorji Marcel	650.00	972.00
234	Ugorji Angelina	5,000.00	9,142,638.00
235	Dimegwu Jude	20,000.00	180,000.00
236	Ogbonna Eunice	20,000.00	2,600.00
237	Nwachukwu George	1,000.00	100.00
238	OkekeRoseline	6,000.00	4,501,146.00
239	Amadi E.E.	85,493.00	412,440.00
240	DimgbaUgoeze	3,000.00	45,000.00
241	Hon. Jerome	16,000.00	50,000.00
242	Anyanwu Daniel	8,780.00	221,000.00
243	OnyenakaRemigius	9,000.00	50,000.00
244	Ogundi B.	421,000.00	18,402.00
245	E.M. Onuoha	1,360.00	51,260.00
246	Chima Dick	7,125.00	5,008.00
247	Ogbaraegbe Samuel	500.00	6,450.00

248	Njoku Bethel	2,000.00	15,050.00
249	Anyanwu Peter	400.00	96,600.00
250	Prince O.	1,118.00	28,000.00
251	Akaji Maxi	141,790.00	8,800.00
252	NwokeElizebeth	972.00	139,600.00
253	Igbolekwu D.O.	9,142,638.00	5,000.00
254	IKwuegbu Edith	180,000.00	38,064.00
255	Onwukwe Florence	2,600.00	40,800.00
256	Onyenoro Jacob	100.00	7,500.00
257	Ogbachu Israel	4,501,146.00	1,943,000.00
258	Ihekoronye H.	412,440.00	252,000.00
259	Ikojo M.I. (Lady)	45,000.00	32,800.00
260	Nzekwe V.	50,000.00	13,000.00
261	Enweremadu Julius	221,000.00	16,068.00
262	Eunice Uruakpa (late)	50,000.00	170,000.00
263	Ihemeje L.I.	18,402.00	30,300.00
264	Igbokwe Cletus	51,260.00	20,000.00
265	Izunwa E.U. (Mrs.)	5,008.00	15,000.00
266	Ihuoma S.C.	6,450.00	937,300.00
267	Iroakazi A.C.	15,050.00	300,000.00
268	Ihieri Joseph	96,600.00	14,200.00
269	Ike D.I.	28,000.00	52,000.00
270	Isa Mohammed	8,800.00	10,689.00
271	Iwe A.A.	139,600.00	88,150.00
272	Ihuoma Isabella	5,000.00	1,030.00
273	Iwuji Joy O.	38,064.00	30,600.00
274	IbekweEmeka	40,800.00	16,000.00
275	IhuomaEmeka	7,500.00	103,500.00
276	Iwuanynwu C.A.	1,943,000.00	60,000.00
277	Iwueze E.E.	252,000.00	50,000.00
278	Ibole Salome	32,800.00	189,010.00
279	Ihedirinwa John	13,000.00	1,050,000.00
280	Iro Boniface	16,068.00	270,000.00
281	Iwunna P.A.	170,000.00	4,150.00
282	Ibekwe Godwin	30,300.00	435,550.00
283	DuruAdolphus	20,000.00	1,438,959.00
284	EzeChima Paul	15,000.00	9,440.00
285	Iheanacho Anna	937,300.00	2,857.00
286	Ekwekwe V. Nze	300,000.00	10,000.00
287	Kanu E.C.	14,200.00	50,000.00
288	KwekweDorathy	52,000.00	67,000.00
289	Madu Mac	10,689.00	4,500.00
290	Megwa F.C.	88,150.00	69,000.00
291	Madubike J.N.	1,030.00	2,000.00
292	Mbagwu G.U.	30,600.00	430,555.00
293	Madu Georgina	16,000.00	15,080.00
294	MaduakoJoachin	103,500.00	300.00
295	Maduka Bishop	60,000.00	2,169,380.00
296	MegbeodumJuson	50,000.00	3,085,241.00
297	Bonu G.A.	189,010.00	1,400.00
298	Mgbeodum Innocent	1,050,000.00	50,000.00
299	Mberekpe K.C.	270,000.00	150,000.00
300	AlaomaNwosu	4,150.00	280,000.00
301	Nwogwugwu I.O.	435,550.00	430,000.00
302	Nwachukwu A.I.C.	1,438,959.00	30,000.00

303	Ndu R.E.	9,440.00	30,000.00
304	Nwogu D.A.	2,857.00	50,000.00
305	Nwachukwu Emmanuel	10,000.00	701,103.37
306	Edibiwe Charles	50,000.00	29,510.00
307	J.M.A. Sinulo	67,000.00	430,000.00
308	Usoanya C.	4,500.00	24,400.00
309	Nwogu Edith	69,000.00	8,000.00
310	Dr. Henry Nwachukwu	2,000.00	20,000.00
311	Ekeocha Mike	430,555.00	9,390.00
312	OhanuAnselem	15,080.00	2,080.00
313	Onwukam C.N.	300.00	550.00
314	Onyekwe J.U.	2,169,380.00	500.00
315	Nwagwu S.N.	3,085,241.00	351,050.00
316	D.I. Okoro	1,400.00	146,000.00
317	Okoro M.I.	50,000.00	1,350.00
318	Echegiri (Hon. Mrs.)	150,000.00	115,000.00
319	NwangwuUche (Hon)	280,000.00	3,000.00
320	Onyechima U.O.	430,000.00	3,000.00
321	Diala A.C.	30,000.00	300,000.00
322	Onyimba F.A.	30,000.00	362,000.00
223	DikeochaAmanze	50,000.00	1,027,000.00
324	Edede L.N.	701,103.37	3,000.00
325	Elememba C.A.	29,510.00	5,000.00
326	Eboh L.O.E.	430,000.00	50,000.00
327	Enyidede C.E.	24,400.00	646,000.00
328	EbubedikeZeph	8,000.00	4,789,000.00
329	Egtholi S.N.	20,000.00	700,000.00
330	Ebere Charles	9,390.00	232,000.00
331	Esonu G.O.	2,080.00	11,100.00
332	Emele Esther	550.00	3,378.00
333	Eguzoro Alison	500.00	3,770.00
334	Enweremadu G.C.	351,050.00	100.00
335	Eluchie J. (Hon)	146,000.00	147.25
336	ElunduNgozi	1,350.00	1,178.00
337	Ebiringa Festus (Hon)	115,000.00	144.50
338	Emesube S.O.	3,000.00	3,300.00
339	Emedom M.N.	3,000.00	356.67
340	EmereoleScholastica	300,000.00	39,810.00
341	EgbulonuNjoku D.	362,000.00	5,230.00
342	Ekeocha Mike	1,027,000.00	823.00
343	EchenduMalachy	3,000.00	71,022.00
344	EmezuomChima	5,000.00	82,800.00
345	EnyisoNzenwata	50,000.00	58,000.00
346	Echegiri E. (Mrs.)	646,000.00	200.00
347	Ebinyasi C.K.	4,789,000.00	74.650.00
348	Ezealla Rose O.	700,000.00	21,485.00
349	Ezindu I.E.A.	232,000.00	23,800.00
350	Ihuoma M.E. (Chief)	11,100.00	1,060.00
351	Ndukwu L.O.	3,378.00	340.00
352	Nnamdi Lawrence	3,770.00	3,305.00
353	Nnodim J.N.	100.00	500.00
354	NwaruAnthonia	147.25	1,500,000.00
355	Njoku M.A.	1,178.00	6,000.00
356	Nwosu Felix	144.50	30,900.00
357	Lolo Nwogwugwu, B.	3,300.00	200,000.00

358	Nwoko C.O.	356.67	31,500.00
359	Nwachukwu Moses	39,810.00	5,000.00
360	Nnoha F.O.	5,230.00	38,300.00
361	Nwogu V.A.	823.00	3,000.00
362	Njoku K.U.	71,022.00	64,000.00
363	Njoku D.O.	82,800.00	1,197.00
364	Nwachukwu Maurice	58,000.00	20,000.00
365	Nwachukwu A.N.	200.00	460,000.00
366	Nwachukwu George	74.650.00	400,000.00
367	Nwankpa Desmond	21,485.00	101,500.00
368	NwaigweAlphonsus	23,800.00	1,279,000.00
369	NgwakweLivinus	1,060.00	20,000.00
370	Nwegbe P.C.	340.00	72,154.00
371	Nwogu Sampson	3,305.00	17,108.00
372	Nzem G.C.	500.00	120,000.00
373	Nwachukwu Edith	1,500,000.00	3,097,241.00
374	Nwamuo B.O.	6,000.00	70,000.00
375	Nwogu Charity	30,900.00	3,320.00
376	ChiomaOnwumere	200,000.00	368,000.00
378	Iwu Kate	31,500.00	2,000.00
379	Mbazuigwe Louis	5,000.00	38,200.00
380	I.O. Uzomah	38,300.00	55,500.00
381	Prince Ezurike	3,000.00	1,000,000.00
382	Ngozike R.	64,000.00	5,722,753.00
383	Nwachukwu R.	1,197.00	26,000.00
384	Nwachukwu B.	20,000.00	13,500.00
385	NwagwuUgochi	460,000.00	380,000.00
386	Nwosu Victoria	400,000.00	880,000.00
387	Nwaneru Mercy	101,500.00	20,000.00
388	Okorie J.O.	1,279,000.00	150,000.00
389	Nnoro Obi A.	20,000.00	2,000.00
390	Eke S.J.	72,154.00	60,000.00
391	Ibe Godwin	17,108.00	50,000.00
392	NjokuEzenwa	120,000.00	650.00
393	Nwagwu Solomon	3,097,241.00	200,000.00
394	Eze C.A.	70,000.00	240,000.00
395	NwohaFinbar	3,320.00	195,000.00
396	Nwagbaraocha D.O.	368,000.00	37,500.00
397	Nwachukwu U.U.	2,000.00	168,743.00
398	NwachukwuUzoma	38,200.00	15,000.00
399	Nwogu C.A.	55,500.00	90,000.00
400	Njoku Christy	1,000,000.00	959,000.00
401	Njoku C.C.	5,722,753.00	750,000.00
402	Nwachukwu J.U.	26,000.00	2,300,000.00
403	Nwamuo Emmanuel E.	13,500.00	921,080.00
404	Nwadioha Edison	380,000.00	100,000.00
405	NwokoroOluchi	880,000.00	162,453.00
406	Nlemoha M.E.	20,000.00	5,000.00
407	Nwadike I.O.	150,000.00	49,000.00
408	NwogbeChinedu	2,000.00	56,150.00
409	NwanyereugoNwogwugwu	60,000.00	85,000.00
410	NwachukwuEmeka	50,000.00	4,770,000.00
411	Nwachukwu Christopher	650.00	370,000.00
412	Nwachukwu Mike	200,000.00	130,000.00
413	NwaoguIkenna	240,000.00	5,000.00

414	Njoku Davis	195,000.00	100,000.00
415	Wogu Dominic	37,500.00	10,000.00
416	Nwaguma P.C.	168,743.00	1,500.00
417	Ndulaka F.A.	15,000.00	10,000.00
418	NwachukwuAmaka	90,000.00	1,030,000.00
419	Nwachukwu A.U.I.	959,000.00	120,000.00
420	NwaosuShedrack	750,000.00	60,000.00
421	Nguma F.E.	2,300,000.00	210,000.00
422	Nwachukwu Kelvin	921,080.00	7,000.00
423	Nduka D.F.O.	100,000.00	340,000.00
424	Onyirima F.A.	162,453.00	80,000.00
425	Peter Agbamba	5,000.00	30,000.00
426	Iheoma Thaddeus	49,000.00	180,000.00
427	DimgbaAkudo	56,150.00	7,000.00
428	Okereke C.N.	85,000.00	200,000.00
429	Bede Nzenwa	4,770,000.00	14,000.00
430	Engr. S.I. Ohaeto	370,000.00	40,000.00
431	Rita Eluchie	130,000.00	40,000.00
432	OnyemaNzeakolam	5,000.00	1,550,000.00
433	A.N. Madu	100,000.00	2,400.00
434	Emenawuibe H.C.	10,000.00	110,000.00
435	B.A. Madu	1,500.00	180,000.00
436	Rose Franca Mgbeji	10,000.00	23,000.00
437	Barr. C.C. Udeze	1,030,000.00	(40,000.00)
438	B.C. Akuwudike	120,000.00	53,000.00
439	OkoroRoseline	60,000.00	160,000.00
340	Obi J.M.	210,000.00	10,000.00
341	Iwuoha Beauty	7,000.00	5,000.00
442	C.N. Nwachukwu	340,000.00	50,000.00
443	Okereke C.N.	80,000.00	100,000.00
444	C.N. Iwuanyanwu	30,000.00	7,500,000.00
445	Evans Iroanya	180,000.00	25,000.00
446	Edith Obioma	7,000.00	35,000.00
447	Demesi I.A.	200,000.00	135,000.00
448	Nwoke M.C.	14,000.00	39,000.00
449	Chibueze Joel	40,000.00	300,000.00
450	Obi A. Nnorom	40,000.00	10,000.00
451	Ihekoronye C.C.	1,550,000.00	27,000.00
452	Obiajunwa Nora	2,400.00	3,500.00
453	Peter Akujobi	110,000.00	1,263,600.00
454	Innocent Nzenwa	180,000.00	3,126,850.00
455	Anyim Joe	23,000.00	2,000.00
456	UwakweMargreth	(40,000.00)	500,000.00
457	Eke Queen	53,000.00	695,000.00
458	Akwuegbu Isaac	160,000.00	20,000.00
459	Uzoma I.O.	10,000.00	30,000.00
460	IgweOnyekachi	5,000.00	0.00
461	Inyama C.C. (Hon)	50,000.00	0.00
462	OsuigweChinwe	100,000.00	0.00
463	Hon Chief Dr. Eke Hillary	7,500,000.00	0.00
464	Ihechiwa K.C.	25,000.00	0.00
465	Ujowundu Chika	35,000.00	0.00
466	IhediwaKasarachi	135,000.00	0.00

467	NwoguMezie	39,000.00	0.00
468	Eke Emmanuel C.	300,000.00	0.00
469	Emeruwa H.C.	10,000.00	0.00
470	Ekechukwu Kenneth	27,000.00	0.00
471	Nwachukwu Juliet C.	3,500.00	0.00
472	Okparaji Nelson	1,263,600.00	0.00
473	Hon. ChiomaOnwumere	3,126,850.00	0.00
474	EmekaUdushirinwa	2,000.00	0.00
475	Bede Nworu	500,000.00	0.00
476	Ibechezor I.N.	695,000.00	0.00
477	Geraldine Nwulu	20,000.00	0.00
478	ChiomaOkeafor	30,000.00	0.00
479	Orjiogu J. O.	250,000.00	0.00
480	Bob Anyanwu	1,505,000.00	0.00
481	Ehirindu U. G.	50,000.00	0.00
482	Manu Phil O.	563,730.00	0.00
483	Sam Kaamanga .I	670,000.00	0.00
484	GetrudeIroemeh	6,910,000.00	0.00
485	Joy Echebiri	510,000.00	0.00
486	Nwosuleonard	3,994,550.00	0.00
487	Ambrose Nwosu	77,100.00	0.00
488	M.A. Ononogbo	30,000.00	0.00
489	Engr Jr\osephEluwa	26,500.00	0.00
490	Okere C.O	340,000.00	0.00
491	Augustine Benard	550,000.00	0.00
492	Joy Nwaneri	240,000.00	0.00
493	Nwachukwu Kevin	150,000.00	0.00
494	Amumamiri Leona	120,000.00	0.00
495	Irojiogub O.J	1,690,000.00	0.00
496	Uzoegbu Lilian	5,752,000.00	0.00
497	Nze C. Ndulaka	23,000.00	0.00
498	Nworu Bede	952,000.00	0.00
499	Akwufou Godwin	35,000.00	0.00
500	Hon Nnaji Julius .A	2,015,000.00	0.00
501	UgochiNwagwu	144,000.00	0.00
502	Ohandu D.E	1,672,000.00	0.00
503	Eke E.C.	125,000.00	0.00
505	IbecheozorIkedi	4,046,500.00	0.00
505	Ayoka M.C	285,600.00	**0.00**
506	OchulorNneka	10,000.00	0.00
507	Offor D.E	10,000.00	0.00
508	Mrs Tina	50,200.00	0.00
509	ChimezieOnyeodi	55,000.00	0.00
510	Onyegbu Davison	18,000.00	0.00
	Sub Total Personal Advance	**298,898,674.00**	**264,467,197.58**
	GRAND TOTAL	**322,791,324.00**	**279,799,694.20**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2019**		**2018**
		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:**	**2019** **₦'m**	**2018** **₦'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	DonatusAnyanwu	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	NjokuAugustina	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	EkpoAugustina	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

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
	MONTH:					
1	January	0.00	32,474,726.17	4,873,924.34	34,338,618.27	71,687,268.78
2	February	50,864,491.60	32,474,726.17	4,873,924.34	34,338,618.27	122,551,760.38
3	March	42,998,681.60	32,474,726.17	4,873,924.34	34,338,618.27	114,685,950.38
4	April	14,345,000.00	32,474,726.17	4,873,924.34	34,338,618.27	86,032,268.78
5	May	85,211,646.44	32,474,726.17	4,873,924.34	34,338,618.27	156,898,915.22
6	June	36,015,823.22	32,474,726.17	4,873,924.34	34,338,618.27	107,703,092.00
7	July	82,674,365.29	32,474,726.17	4,873,924.34	34,338,618.27	154,361,634.07
8	August	101,239,179.45	32,474,726.17	4,873,924.34	34,338,618.27	172,926,448.23
9	September	105,225,623.00	32,474,726.17	4,873,924.34	34,338,618.27	176,912,891.78
10	October	38,250,977.39	32,474,726.17	4,873,924.34	34,338,618.27	109,938,246.17
11	November	76,230,195.61	32,474,726.17	4,873,924.34	34,338,618.27	147,917,464.39
12	December	112,771,842.25	32,474,726.17	4,873,924.34	34,338,618.27	184,459,111.03
	Total	**745,827,825.85**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	1,606,075,051.30

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**	**2019 ₦'m**	**2018 ₦'m**
	MONTH:		
	January	271,100.00	0.00
	February	108,600.00	0.00
	March	88,700.00	0.00
	April	99,000.00	0.00
	May	89,400.00	0.00
	June	147,300.00	0.00
	July	175,600.00	53,800.00
	August	73,300.00	73,600.00
	September	282,990.00	38,200.00
	October	731,200.00	41,900.00
	November	620,100.00	89,600.00
	December	0.00	106,300.00
	Total	**3,345,290.00**	**403,400.00**

EXPLANATORY NOTES

1. **Statutory Allocation :**This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee (JAAC)Transfers to the Local Governments. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to Local Governments councils	745,827,825,.85
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	1,606,075,051.30

The total Transfers above fell short of total allocation from FAAC to the state JAAC.

2. 10% share of the state Internally Generated Revenue During the Period under review the Local Government Councils did not receive their share of the state Internally Generated Revenue.

3. **Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	**432,042,513.21**
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**910,226,319.40**

4. **Capital Expenditure :**This comprised of all disbursement in respect of Projects and works which are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Governments	69,180,272.70
	Local Governments Joint Project Funding by the Local Government Council	412,063,419.26
	TOTAL	**481,243,691.96**



GOVERNMENT OF IMOSTATE OF NIGERIA

FINANCIAL STATEMENTS OF IDEATO NORTH

LOCAL GOVERNMENT COUNCIL

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

[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 2019 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, 2019 to 31st December, 2019.

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.

IDEATO NORTH LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Ideato NorthLocal 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 NorthLocal 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 IDEATO NORTH LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 NorthLocal 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, 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 ofIdeato North 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 Ideato North Local Government Council as at 31st December, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.

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., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦	₦
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
4,901,286,901.45	Statutory Allocation from JAAC	1	1,436,634,597.58	1,371,304,207.66
32,910,262.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
38,440,000.00	Capitation Rate		189,200.00	0.00
46,840,000.00	Property Rate		475,000.00	0.00
180,398,020.00	Licenses, Fines, Fees and Royalty		3,792,800.00	464,900.00
91,400,000.00	Earnings from Commerce		0.00	99,200.00
0.00	Rent on Local Govt. Property		0.00	6,500.00
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		9,537,330.75	0.00
0.00	Other Revenue Sources Local Govt.	4	0.00	0.00
0.00	**Total IGR**		13,994,330.75	**570,600.00**
5,291,275,183.45	**Total Inflow from Operating Activities (A)**		1,450,628,928.33	**1,371,868,307.66**
	Payments:			
1,059,513,830.00	Personnel Cost	5	716,984,681.21	633,418,381.62
288,634,152.00	Overhead Cost	6	157,590,494.01	55,890,832.91
3,810,969,238.00	Security. Vote	7	57,230,900.00	7,604,131.00
0.00	Integrated Farm Projects	8	250,000.00	0.00
0.00	Capital Expenditure	9	537,684,419.26	674,761,759.26
0.00	Interest Payment		0.00	0.00
5,159,117,220.00	**Total Outflow from Operating Activities (B)**		**1,469,740,494.48**	**1,371,675,104.79**
132,157,963.45	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**(19,111,566.15)**	**199,702.87**
	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**		**(19,111,566.15)**	199,702.28
0.00	**Cash and its Equivalent as at 1/1/19**		**21,417,130.38**	**21,217,427.51**
0.00	**Cash and its Equivalent as at 31/12/19**		**2,305,564.23**	**21,417,130.38**

IDEATO NORTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦	₦
Liquid Assets: ASSETS			
Cash	10	5,361.00	135,000.00
Bank	11	2,300,203.23	21,282,130.38
Total Liquid Assets (A)		**2,305,564.23**	**21,417,130.38**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
ımprest	13	30,327,300.00	9,032,300.00
Service Advance	14	397,125,469.06	320,209,032.41
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**427,452,769.06**	**329,241,332.41**
TOTAL ASSETS C = (A + B)		**429,758,333.29**	**350,658,462.79**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		406,748,052.06	333,079,906.22
Unremitted Deductions	15	19,655,657.38	14,223,932.72
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	000
TOTAL PUBLIC FUNDS (D)		**426,403,709.44**	**347,303,838.94**
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)		**429,758,333.29**	**350,658,462.79**

IDEATO NORTH LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
311,277,888.81	**OPENING BALANCE 1/1/19**		**333,079,906.22**	**0.00**	**0.00**	**0.00**	**(333,079,906.22)**
	ADD REVENUE:						
	ALLOCATIONS						
1,371,304,207.66	Statutory Allocation from JAAC	1	1,436,634,597.58	4,901,286,901.45	4,901,286,901.45	0.00	3,464,652,303.87
0.00	State Government IGR	2	0.00	32,910,262.00	32,910,262.00	0.00	32,910,262.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		189,200.00	38,440,000.00	38,440,000.00	0.00	38,250,000.00
0.00	Property Rate		475,000.00	46,840,000.00	46,840,000.00	0.00	46,365,000.00
464,900.00	Licenses, Fines, Fees and Royalty		3,792,800.00	180,398,020.00	180,398,020.00	0.00	176,605,220.00
99,200.00	Earnings from Commerce		0.00	91,400,000.00	91,400,000.00	0.00	91,400,000.00
6,500.00	Rent on Local Govt. Property		0.00	0.00	0.00	0.00	0.00
000	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**		9,537,330.75	0.00	0.00	0.00	(9,537,330.75)
570,600.00	**Total Internally Generated Revenue**		**13,994,330.75**	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**
1,683,152,696.47	**Total Revenue (A)**		**1,783,708,834.55**	**5,291,275,183.45**	**5,291,275,183.45**	**0.00**	**3,507,565,548.90**
	EXPENDITURE						
633,418,381.62	Personnel cost	5	716,984,681.21	1,059,513,830.00	1,059,513,830.00	0.00	342,529,148.79
61,899,149.37	Overhead Cost	6	132,891,682.02	288,634,152.00	288,634,152.00	0.00	155,742,469.98
654,755,259.26	Capital Expenditure	9	527,084,419.26	3,810,969,238.00	3,810,969,238.00	0.00	3,283,884,818.74
1,350,072,790.25	**Total Expenditure (B)**		**1,376,960,782.49**	**5,159,117,220.00**	**5,159,117,220.00**	**0.00**	**3,782,156,437.51**
333,079,906.25	**OPERATING BALANCE**		**406,748,052.06**	**132,157,963.45**	**132,157,963.45**	**0.00**	**(274,590,088.61)**
	APPROPRIATIONS/TRANSFERS						
33,079,990.22	Transfer to Capital Development Fund		**406,748,052.06**	**132,157,963.45**	**132,157,963.45**	**0.00**	**(274,590,088.61)**
33,079,990.22	Closing Balance		**406,748,052.06**	**132,157,963.45**	**132,157,963.45**	**0.00**	**(274,590,088.61)**

IDEATO NORTH LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
456,443,428.75	**Opening Balance**		**147,021,598.24**	**0.00**	**0.00**	**0.00**	**(147,021,598.24)**
	ADD REVENUE						
345,333,428.75	**Transfer From Consolidated Revenue Fund**		406,748,052.06	0.00	0.00	0.00	(406,748,052.06)
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
801,776,857.50	**TOTAL REVENUE**		**553,769,650.30**	**0.00**	**0.00**	**0.00**	**(553,769,650.30)**
	LESS CAPITAL EXPENDITURE						
	Capital Expenditure Sector	9	527,084,419.26	1,652,165,530.00	1,652,165,530.00	0.00	1,172,867,342.74
654,755,259.26	**OTHER CAPITAL PAYMENTS**						
	Repayments Internal Loans		00.00	00.00	00.00	00.00	00.00
	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
0.00							
0.00	**TOTAL CAPITAL EXPENDITURE**						
	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	0.00
	Closing Balance		26,685,231.04				
147,021,598.24							

IDEATO NORTHLOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS		2019			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A – SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC	**1**	1,436,634,597.58	4,023,731,706.45	2,587,097,108.87	
	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	300,665,141.00	300,665,141.00	
	Total (Gross) JAAC Allocation to the Local Government		**1,436,634,597.58**	**4,408,731,706.45**	**2,972,097,108.87**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	492,555,195.00	492,555,195.00	
	Total Value Added Tax		**0.00**	**492,555,195.00**	**492,555,195.00**	

	DETAILS	2019		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT INTERNALLY GENERATED REVENUE**			
	Share of State Govt. Internally Generated Revenue	0.00	32,910,262.00	32,910,262.00
	Total State Govt. Internally Generated Revenue	**0.00**	**32,910,262.00**	**32,910,262.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	189,200.00	31,000,000.00	30,180,000.00
	Arrears of Capitation Rate	0.00	7,440,000.00	7,440,000.00
	Sub-Total Capitation Rate	**189,200.00**	**38,440,000.00**	**38,250,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	475,000.00	17,600,000.00	17,125,000.00
	Communication Mast	0.00	21,000,000.00	21,000,000.00
	Arrears of Property Rate	0.00	4,840,000.00	4,840,000.00
	Sub-Total Property Rate	**475,000.00**	**46,840,000.00**	**46,365,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	10,000,000.00	10,000,000.00
	Obstruction and Nuisance Fees	13,200.00	1,000,000.00	986,800.00
	Bicycle License Fess	0.00	100,000.00	100,000.00
	Liquor License (Wine/ Beer)	5,000.00	5,000,000.00	4,995,000.00
	Native Liquor License	0.00	100,000.00	100,000.00
	Wheelbarrow License Fees	0.00	587,020.00	587,020.00
	Native Tobacco License	0.00	50,000.00	50,000.00
	Squatter/ Hawkers Permit	0.00	2,000,000.00	2,000,000.00
	Buses/Commercial Vehicles Emblems	0.00	300,000.00	300,000.00
	Registration of Buses/Commercial Vehicles	0.00	600,000.00	600,000.00
	Operational Business Permit	257,000.00	15,000,000.00	14,743,000.00
	Truck License Fees	0.00	500,000.00	500,000.00
	Eating House License Fees	0.00	1,200,000.00	1,200,000.00
	Kiosk License Fees	0.00	1,000,000.00	1,000,000.00
	Bakery House License Fees	0.00	450,000.00	450,000.00
	Open Air Preaching Permit Fees	0.00	200,000.00	200,000.00
	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	38,000.00	10,000,000.00	9,962,000.00
	Entertainment/Drumming Fees	0.00	2,420,000.00	2,420,000.00
	Closure of Roads Fees	10,000.00	350,000.00	340,000.00
	Cinematograph License Fees	0.00	140,000.00	140,000.00
	Naming of Street Registration Fees	240,000.00	5,000,000.00	4,760,000.00
	Radio/Television License Fees	0.00	2,000,000.00	2,000,000.00
	Clubs, Cultural & Social Organization Registration Fees	10,000.00	7,620,000.00	7,610,000.00
	Identification/Oath Fees	527,000.00	10,000,000.00	9,473,000.00
	Earning from Environmental Sanitation Services	0.00	300,000.00	300,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	250,000.00	250,000.00
	Registration of Birth and Death	167,000.00	7,500,000.00	7,333,000.00

	Dispensary Fees	90,600.00	5,000,000.00	4,909,400.00
	Maternity Fees	213,000.00	20,000,000.00	19,787,000.00
	Corn Grinding Mill License	0.00	1,000,000.00	1,000,000.00
	Registration of Contractors Fees	1,530,000.00	3,000,000.00	1,470,000.00
	Tender Fees	690,000.00	3,000,000.00	2,310,000.00
	Building Plan Checking fees	0.00	2,000,000.00	2,000,000.00
	Sand Excavation Fees	0.00	2,000,000.00	2,000,000.00
	Cottage Industry Fees	0.00	750,000.00	750,000.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	2,500,000.00	2,500,000.00
	Cassava Grinding License Fees	0.00	1,000,000.00	1,000,000.00
	Ingredient Grinding License Fees	0.00	1,000,000.00	1,000,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	2,000,000.00	2,000,000.00
	Welding Machine License Fees	0.00	2,500,000.00	2,500,000.00
	Electronics Radio/Television Workshop License Fees	0.00	1,200,000.00	1,200,000.00
	Blacksmith Workshop License Fees	0.00	50,000.00	50,000.00
	Wood Making and Carpentry Workshop License Fees	0.00	450,000.00	450,000.00
	Battery Charger License Fees	0.00	300,000.00	300,000.00
	Printing Press License Fees	0.00	200,000.00	200,000.00
	Vulcanizer License Fees	0.00	200,000.00	200,000.00
	Panel Beater License Fees	0.00	1,500,000.00	1,500,000.00
	Motor Spare Parts License Fees	0.00	750,000.00	750,000.00
	Land Use and Advisory Fees	0.00	100,000.00	100,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	750,000.00	750,000.00
	Motor Mechanical Workshop License Fees	0.00	1,000,000.00	1,000,000.00
	Building Material License Fees	0.00	1,000,000.00	1,000,000.00
	Surface Kerosene Tank License Fees	0.00	50,000.00	50,000.00
	Photocopying and Document Service License Fees	0.00	250,000.00	250,000.00
	Block Making with Machine License Fees	0.00	500,000.00	500,000.00
	Sewing Institute License Fees	0.00	250,000.00	250,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	1,000,000.00	1,000,000.00
	Fencing Permit Fees	0.00	1,500,000.00	1,500,000.00
	Local Hair Barbing/Plating License Fees	0.00	600,000.00	600,000.00
	Bill Boards Fees	0.00	500,000.00	500,000.00
	Advertisement License Fees	0.00	5,000,000.00	5,000,000.00
	Sales of Unserviceable Stores Licence Fees	0.00	12,000,000.00	12,000,000.00
	Hire Charges	0.00	1,000,000.00	1,000,000.00
	Approval of Filling Station Fees	0.00	13,750,000.00	13,750,000.00
	Survey and Plot Fees	0.00	200,000.00	200,000.00
	Approved Building Plan Fees	0.00	2,500,000.00	2,500,000.00
	Mortgage Sub-Lease Survey Fees	0.00	206,000.00	206,000.00
	Customary Right of Occupancy Fees	2,000.00	3,100,000.00	3,100,000.00
	Registration of Building Plan Fees	0.00	500,000.00	500,000.00
	Commission on Transfer of Plot Fees	0.00	300,000.00	300,000.00
	Sub-Total Licenses, Fines and Fees	**3,792,800.00**	**180,398,020.00**	**176,605,220.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	0.00	15,500,000.00	15,500,000.00
	Motor Park Toll	0.00	57,500,000.00	57,500,000.00
	Slaughter House Fees	0.00	2,700,000.00	2,700,000.00
	Earnings from Agricultural Undertakings (Pigs)	0.00	15,600,000.00	15,600,000.00
	Sub-Total Earnings from Commerce	**0.00**	**91,400,000.00**	**91,400,000.00**
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 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	25,000.00	0.00	25,000.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	2,585,330.75	0.00	2,585,330.75
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (VAT/WHT)	6,927,000.00	0.00	6,927,000.00
	Internal Loans	0.00	0.00	0.00
	Sub-Total Miscellaneous Revenue	**9,537,330.75**	**0.00**	**9,537,330.75**

	Grand Total Internally Generated Revenue	**13,994,330.75**	**357,078,020.00**	**343,083,689.25**
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	**PERSONNAL COST**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	10,789,126.00	85,035,970.00	74,246,844.00
	The Legislative	41,080,143.00	86,688,089.00	45,607,946.00
	Community Government Councils	0.00	93,000,000.00	93,000,000.00
	Sub-Total Consolidated Revenue Fund Charges	**51,869,269.00**	**264,724,059.00**	**212,854,790.00**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	47,486,464.02	64,904,572.00	17,418,107.98
	Finance	27,923,458.00	37,616,777.00	9,693,319.00
	Medical and Health	66,405,846.00	95,,860,377.00	29,454,531.00
	Planning Research and Statistics	9,697,198.00	16,406,190.00	6,708,192.00
	Agricultural and Natural Resources	17,969,318.00	40,754,788.00	22,785,470.00
	Works, Transport and Housing	14,152,453.00	34,316,272.00	20,163,819.00
	Information, Education and Social Welfare	12,355,069.00	32,628,795.00	20,273,726.00
	Salaries and Allowances Primary Education Teachers	389,696,714.08	402,852,000.00	13,155,285.92
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	69,450,000.00	10,962,907.89
	Sub-Total Personnel Emolument	**644,174,412.21**	**794,789,771.00**	**150,615,358.79**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	2,800,000.00	7,200,000.00	4,400,000.00
	NYSC	2,639,000.00	5,400,000.00	2,761,000.00
	Postal Agent	672,000.00	576,000.00	(96,000.00)
	Disable Persons	0.00	20,000,000.00	20,000,000.00
	IT Students	1,400,000.00	1,800,000.00	400,000.00
	NSCDC	0.00	6,000,000.00	6,000,000.00
	Police and Other Security Agencies	0.00	20,200,000.00	20,200,000.00
	Imo Security Network	10,240,000.00	20,000,000.00	9,760,000.00
	Bursary Awards	0.00	93,000,000.00	93,000,000.00
	NDSP – 4	0.00	12,000,000.00	12,000,000.00
	JAAC Administration	0.00	6,500,000.00	6,500,000.00
	Public Accounts Committee	0.00	6,000,000.00	6,000,000.00
	Election Monitoring Logistics	0.00	5,000,000.00	5,000,000.00
	Budget Monitoring	0.00	4,000,000.00	4,000,000.00
	Project Monitoring	0.00	4,000,000.00	4,000,000.00
	August Meeting	0.00	1,500,000.00	1,500,000.00
	Sports	0.00	3,000,000.00	3,000,000.00
	Children's Day Celebration	0.00	2,000,000.00	2,000,000.00
	Independence Day Celebration	0.00	3,000,000.00	3,000,000.00
	May Day Celebration	0.00	500,000.00	500,000.00
	Building Data Collection	0.00	3,019,802.00	3,019,802.00
	New Yam Festival	0.00	1,500,000.00	1,500,000.00
	Others	3,190,000.00	19,000,000.00	15,810,000.00

	Sub-Total Miscellaneous	**20,941,000.00**	**245,195,802.00**	**224,254,802.00**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Yr.	314		
	Total Number of Employees Employed in the Year	0		
	Total Number of Employees Retired/Transferred or Left During the Year	19		
	Total Number of Employees at the End of the Year	**295**		
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTIONS:**			
	Local Transport and Traveling	11,623,800.00	6,405,000.00	(5,218,800.00)
	Utility Services	0.00	990,000.00	990,000.00
	Telephone and Postal Services	0.00	140,000.00	140,000.00
	Stationery and Printing	2,917,241.00	3,258,350.00	341,109.00
	Maintenance of Office Furniture and Equipment	435,000.00	2,650,000.00	2,215,000.00
	Maintenance of Vehicle and Capital Assets	12,860,164.19	7,595,000.00	5,265,164.19
	Consultancy and Professional Services	0.00	3,100,000.00	3,100,000.00
	Training, Staff Development and Welfare	7,709,000.00	11,900,000.00	4,191,000.00
	Entertainment and Hospitality	12,258,135.00	3,100,000.00	(9,158,135.00)
	Miscellaneous	77,064,841.02	1,700,000.00	(75,364,841.02)
	Provision of Service Materials	8,023,500.00	2,600,000.00	5,423,500.00
	Total Overhead Cost By Functions	**132,891,681.21**	**43,438,350.00**	**(89,453,331.21)**
	Unretired Advances	**24,698,812.80**	**0.00**	**24,698,812.80**
	Grand Total Over head Cost	**157,590,494.01**	**43,438,350.00**	**114,152,144.01**
6.2	**OVERHEAD COST BY SECTORS (DEPT.):**			
	The Council	87,382,352.00	12,800,000.00	(74,582,352.00)
	Administration	19,085,500.00	6,167,850.00	(12,917,650.00)
	Finance	8,802,730.02	7,310,000.00	(1,492,730.02)
	Medical and Health	5,264,500.00	4,622,400.00	642,100.00
	Planning Research and Statistics	2,078,000.00	2,925,000.00	847,000.00
	Agricultural and Natural Resources	40,000.00	2,550,000.00	2,510,000.00
	Works, Transport and Housing	8,975,999.19	3,400,000.00	5,575,999.19
	Information, Education and Social Welfare	1,262,600.00	3,662,600.00	2,400,000.00
	Total Overhead Cost by Sector (Department)	**132,891,681.21**	**43,438,350.00**	**(89,453,331.21)**
7	**Security Vote**	57,230,900.00	0.00	57,230,000.00
8	**Integrated Farm**	250,000.00	0.00	250,000.00

9	**CAPITAL EXPENDITURE:**			
	Purchase of Motor Vehicle	18,436,000.00	42,400,000.00	23,964,000.00
	Construction of New Office Block	22,322,000.00	100,000,000.00	77,678,000.00
	Construction of Mini Stadium	24,500,000.00	90,000,000.00	65,500,000.00
	Purchase of Construction Equipment	35,000,000.00	0.00	(35,000,000.00)
	Drilling/Rehabilitation of Water Borehole Scheme	2,565,000.00	310,000,000.00	307,435,000.00
	Rehabilitation of Roads/Bridges/Drainages and Culverts	9,048,000.00	915,000,000.00	905,952,000.00
	Rehabilitation of Health Centres	2,160,000.00	20,000,000.00	17,840,000.00
	Purchase of Drugs, etc	990,000.00	5,000,000.00	4,010,000.00
	Other Projects	0.00	1,828,569,238.00	1,828,569,238.00
	Local Governments Joint Projects	412,063,419.26	500,000,000.00	65,463,740.74
	Total Capital Project	**527,084,419.26**	**3,810,969,238.00**	**3,283,884,818.74**
	Unretired Advances	**10,600,000.00**	**0.00**	**10,600,000.00**
	Grand Total Over head Cost	**537,684,419.26**	**3,810,969,238.00**	**3,273,284,818.74**

	LIQUID ASSETS:			**2019**		**2018**
	CASH BALANCE:					
10	Cash-at-Hand				5,361.00	135,000.00
	Sub-Total Cash				**5,361.00**	**135,000.00**
11	**BANK BALANCE:**					
	Name of Bank	**Account Name**	**Account Number**	**Date**		
	1. Polaris Bank Ltd	IGR Account	4090809387	31/12/19	0.00	847.63
	2. Diamond Bank Plc.	Not Disclosed	0106126175	-do-	130,674.00	51,851.00
	3. Sky Bank/Polaris	Agric. Account	1751091223	-do-	0.00	6,420.25
	4. -do-	IGR Account	1751091278	-do-	35,892.65	52,045.65
	5. -do-	Salary Account	1751091175	-do-	1,805,822.04	6,600.74
	6. Zenith Bank Plc.	Salary Account	1010458609	-do-	4,302.48	4,302.48
	7. -do-	Project Account	1014725025	-do-	0.00	7,456.17
	8. -do-	Agric. Account	1013601640	-do-	139,465.91	139,465.91
	9. -do-	Salary Account	1012726102	-do-	0.00	4,045.51
	10. -do-	Name not Stated	1012724689	-do-	0.00	16,951,699.31
	11. Main Stream Bank	-do-	5100268948	-do-	0.00	27,558.98
	12. -do-	-do-	7200002158	-do-	0.00	85,503.80
	13. -do-	-do-	7200009092	-do-	0.00	103,168.95
	14.Access Bank Plc.	-do-	0106125415	-do-	42.00	24,095.00
	15. -do-	-do-	0106123033	-do-	83,051.34	3,817,069.00
	16. UBA Plc.	Running Cost Acct	1006036806	-do-	62,919.77	0.00
	17. Zenith Bank Plc.	Revenue Account	1016409108	-do-	38,033.04	0.00
	Sub-Total Bank				**2,300,203.23**	**21,282,130.38**
	Grand Total Liquid Assets				**2,305,564.23**	**21,417,130.38**

12	**SALARY ADVANCE**	**2019**	**208**
	Salary Advance	0.00	0.00
	Sub-Total Salary Advance	**0.00**	**0.00**

13	**IMPREST:**	**2019 ₦'m**	**2018 ₦'m**
1.	Hon. Udorji Josephine	3,800,000.00	200,000.00
2.	Osuji J. C	100,000.00	100,000.00
3.	Oleride Edith	715,000.00	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	285,000.00	200,000.00
7.	Okonkwo N. P. N.	125,000.00	125,000.00
8.	Ezeanya R. N.	945,000.00	400,000.00
9.	Emeana C.	50,000.00	50,000.00
10.	Ndukwu S. I	1,305,000.00	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.	70,000.00	35,000.00
19.	Igwe, N. V.	540,000.00	25,000.00
20.	Anaebunwa Amanze	540,000.00	25,000.00
21.	Nwaneri Kelechi	985,000.00	985,000.00
22.	Anyiam, L. O.	391,000.00	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	50,000.00	50,000.00
26.	Oguchienti Nma	1,150,000.00	0.00
27.	Durueburuo Ngozi F.	300,000.00	0.00
28.	Ezeala Janefrance	465,000.00	0.00
29.	Ihejirika Florence	170,000.00	0.00
30.	Ogu Agatha	200,000.00	0.00
31.	Hon. Njesi Ernest	4,500,000.00	0.00
32.	Hon. (Mrs.) Njesi Akunna	300,000.00	0.00
33.	Hon. Emenike Uchenna	300,000.00	0.00
34.	Hon. (Mrs.) Aloka Veronica	300,000.00	0.00
35.	Hon. Dr. Okafor Chris	300,000.00	0.00
36.	Hon. Ogbu John	300,000.00	0.00
37.	Hon. Obioha Patrick	300,000.00	0.00

38.	Hon. Uche Obioma	300,000.00	0.00
39.	Hon. Iloegbouba Chima	300,000.00	0.00
40.	Hon. Duruoha Isaac	300,000.00	0.00
41.	Hon. (Mrs.) Kanu Chidinma	300,000.00	0.00
42.	Hon. (Mrs.)Akawonye Njideka	300,000.00	0.00
43.	Hon. Umeh Goddy Theo	300,000.00	0.00
44.	Hon. Ibeh Anayo	300,000.00	0.00
45.	Hon. Nnadiekwe Leonard	300,000.00	0.00
46.	Hon. Chimah Valentine	300,000.00	0.00
47.	Hon. Ezeebuwa Emeka	1,000,000.00	0.00
48.	Hon. Eboh Joel O.	700,000.00	0.00
49.	Hon. Ugboaja, V. C.	80,000.00	0.00
50.	Hon. (Mrs.) Dim Nkeiruka	80,000.00	0.00
51.	Hon. Munachimso Chijioke	80,000.00	0.00
52.	Hon. Okpara Kenneth	80,000.00	0.00
53.	Hon. Akamnonu Francis	80,000.00	0.00
54.	Hon. Akakwam Chika	32,000.00	0.00
55.	Hon. Mbadiwe Daniel	32,000.00	0.00
56.	Hon. Ogbu Chiedozie	32,000.00	0.00
57.	Hon. Onyeka Chima E.	32,000.00	0.00
58.	Hon. Nwogu Moses	32,000.00	0.00
59.	Hon. Ibemebo Francis	32,000.00	0.00
60.	Hon. Ibezute Celestine C.	32,000.00	0.00
61.	Hon. Ezechukwu Peter	32,000.00	0.00
62.	Hon. Ohia Benjamin	32,000.00	0.00
63.	Hon. Nwankwonke George	32,000.00	0.00
64.	Hon. Ogburikpa Velentine	32,000.00	0.00
65.	Hon. Onwukeme Oliver	32,000.00	0.00
66.	Hon. Ihionu Nnamdi	32,000.00	0.00
67.	Hon. Nwaire Wilson	32,000.00	0.00
68.	Hon. Ejieji Chijioke	32,000.00	0.00
69.	Hon. Madueke Sunday	32,000.00	0.00
70.	Hon. Anuniru Sunday	32,000.00	0.00
71.	Hon. Mmeje Gloria O.	32,000.00	0.00
72.	Hon. Chukwuma Ikechukwu	32,000.00	0.00
73.	Hon. Aledi Ifeanyi	32,000.00	0.00
74.	Hon. Ekegbobe Emmanuel	32,000.00	0.00
75.	Hon. Ogbu Okey	32,000.00	0.00
76.	Hon. Okpara Damian	32,000.00	0.00
77.	Hon. Umeh Valentine	32,000.00	0.00
78.	Hon. Udoji Pius	32,000.00	0.00
79.	Hon. Obidegwu, C.	20,000.00	0.00
80.	Hon. Nnabugwu, C. H.	20,000.00	0.00
81.	Hon. Okoli Innocent	20,000.00	0.00
82.	Hon. Umeh Ifeoma	20,000.00	0.00

83.	Hon. Mgbor Basilia	20,000.00	0.00
84.	Hon. Ogbuji Gabriel	20,000.00	0.00
85.	Hon. Kanu Celestine	20,000.00	0.00
	Sub-Total Imprest	**30,327,300.00**	**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. Engr. Ezeanya Reginald N.	4,000,000.00	4,000,000.00
	Sub-Total Chapel Project	**13,950,000.00**	**13,950,000.00**
14.3	**GRADING OF ROADS:**		
	i. Hon. (Mrs.) Obiezu Ijeoma	24,000,000.00	24,000,000.00
	ii. Hon. Dr. (Mrs.) Ezebuiro Joy	20,000,000.00	20,000,000.00
	iii. Engr. Ezeanya Reginald N.	8,100,000.00	0.00
	Sub -Total Grading of Rural Roads	**52,100,000.00**	**44,000,000.00**
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**
	FURNITURE (SCHOOL DESK):		
	i. Mrs. Nwabani Helen	2,500,000.00	0.00
	Sub-Total Integrated Farm Project	**2,500,000.00**	**0.00**

PERSONNAL ADVANCE:

14.5

1.	Reginald Ezeanya	9,203,400.00	1,453,400.00
2.	Ozurumba P.	1,900,000.00	1,900,000.00
3.	Chijiago Love Day	13,550,350.00	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
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	7,090,000.00	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	105,000.00	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.	5,752,000.00	5,405,000.00
24.	Njoku Uche	1,230,000.00	40,000.00
25.	Kanu H. N. (Mrs.)	1,340,000.00	1,340,000.00
26.	Chukwu I. C.	60,000.00	60,000.00
20.	Mbachu Chidnma	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	11,593,079.67
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	289,000.00	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.	170,800.00	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.	Ugwuah, M. 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.	Mbionwu Uchenna	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.	19,000.00	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.	Duru Ohaugonna	5,000.00	5,000.00
261.	Muoneke Marcel	63,854.24	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	809,473.82	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.	3,555,100.00	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	40,089.40	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.	34,000.00	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	Ukommadu C.J M	14,937,855.88	0.00
317	Hon. Godwin Agba	60,000.00	60,000.00
318	IfeomaOguekenma	77,000.00	77,000.00
319	Engr. ChikezieUgochukwu	30,000.00	30,000.00
320	Ohalate Mercy	120,000.00	120,000.00
321	Darlington Udoye	20,000.00	20,000.00
322	EmmenuelUsuego	20,000.00	20,000.00
323	EzijiakuOkechukwu	50,000.00	50,000.00
324	Okpani E. O.	104,500.00	104,500.00
325	UmehChikwuo	6,800.00	6,800.00
326	EmenikeAmare	6,000.00	6,000.00
327	AmaechiJovita	10,000.00	10,000.00
328	Oleribe Edith	650,000.00	18,000.00
329	Igboanugo, P. S.	80,000.00	80,000.00
330	Eburuo, M. N.	161,000.00	161,000.00
331	Onyeanusi, P. E.	5,000.00	0.00
332	Ekeoma Obioma C.	547,000.00	0.00
333	Amanze Jonas	10,000.00	0.00
334	Hon. Njesi Ernest	8,090,000.00	0.00
335	Anuebunwa Ben Amanze	258,000.00	0.00
336	Ngawuchu Azubuike	12,000.00	0.00
337	Anyakee Mary C.	5,000.00	0.00
338	Igboanugo Charles	600,000.00	0.00
339	Onyenehido Ikechi	5,000.00	0.00

340	Duru Joseph	100,000.00	0.00
341	Nwosu, G. E.	10,000.00	0.00
342	Ihejirika Florence	750,000.00	0.00
343	Ezeala Janefrance	60,000.00	0.00
344	Nwabani Helen	2,500,000.00	0.00
345	Dike Kingsley C.	20,000.00	0.00
346	Nwaonu Chinedu	500,000.00	0.00
347	Anyanwu, L. O.	50,000.00	0.00
348	Hon. Dr. (Mrs.) Ezebuiro Joy	2,315,900.00	0.00
	Sub-Total Personnel Advance	**324,873,269.06**	**258,556,832.41**
	Grand Total	**397,125,469.06**	**320,209,032.41**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2019**		**2018**
		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	179,184.66	5,680,555.33	5,501,370.67
	5% Withholding Tax (WHT)	2,553,010.37	2,563,500.00	5,116,510.37	2,553,010.37
	5% Value Added Tax (VAT)	4,696,982.37	2,563,500.00	7,260,482.37	4,696,982.37
	Development Levy	94,300.00	0.00	94,300.00	94,300.00
	Education Rate	300.00	0.00	300.00	300.00
	Sub-Total Unremitted Taxes	**12,845,963.41**	**5,306,184.66**	**18,152,148.07**	**12,845,963.41**
15.2	**UNREMITTED DEDUCTIONS FROM (SALARY)**				
	75% NULGE Union Dues	(1,465,284.70)	0.00	(1,465,284.70)	(1,465,284.70)
	25% NULGE Dues	1,332,910.29	0.00	1,332,910.29	1,332,910.29
	Staff Welfare Association	(158,035.00)	125,540.00	(32,495.00)	(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**	**125,540.00**	**1,503,509.31**	**1,377,969.31**
	Grand Total Unremitted Deductions	**14,223,932.72**	**5,431,724.66**	**19,655,657.38**	**14,223,932.72**

16	**DEPOSITS:**	**2019 ₦'m**	**2018 ₦'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	OkpodikeIfenyinwa	17,418.00	17,418.00
22	NnobedimAugustina	1,200.00	1,200.00
23	EzeakaOkwuru	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	NkiruOnyia	8,974.00	8,974.00
28	OkekeSussan	2,828.00	2,828.00
29	UmualaekweAssumpta	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	OfornagoroChinelo	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	NwaogwugwuKenneth	7,442.52	7,442.52
49	OhiohaChinyere	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	Adimekwe 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	Okoli 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	NationalPopulation Commission	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	EgbujorVeronica	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

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
	MONTH:					
1	January	0.00	32,474,726.17	4,873,924.34	34,338,618.27	71,687,268.78
2	February	30,823,394.00	32,474,726.17	4,873,924.34	34,338,618.27	102,510,662.78
3	March	33,034,023.00	32,474,726.17	4,873,924.34	34,338,618.27	104,721,291.78
4	April	9,750,000.00	32,474,726.17	4,873,924.34	34,338,618.27	81,437,268.78
5	May	62,383,093.00	32,474,726.17	4,873,924.34	34,338,618.27	134,070,361.78
6	June	20,235,124.00	32,474,726.17	4,873,924.34	34,338,618.27	91,922,392.78
7	July	70,619,482.46	32,474,726.17	4,873,924.34	34,338,618.27	142,306,751.24
8	August	78,156,289.36	32,474,726.17	4,873,924.34	34,338,618.27	149,843,558.14
9	September	49,670,148.90	32,474,726.17	4,873,924.34	34,338,618.27	121,357,417.68
10	October	66,666,941.78	32,474,726.17	4,873,924.34	34,338,618.27	138,354,210.56
11	November	63,274,560.43	32,474,726.17	4,873,924.34	34,338,618.27	134,961,829.21
12	December	91,774,315.20	32,474,726.17	4,873,924.34	34,338,618.27	163,461,583.98
	Total	**576,387,372.13**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	1,436,634,597.58

SUPPLEMENTARY NOTE: 2

2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2019 ₦'m	**2018 ₦'m**
	MONTH:		
	January	0.00	120,400.00
	February	122,962.00	50,700.00
	March	288,924.00	27,100.00
	April	403,624.00	98,400.00
	May	703,603.00	31,100.00
	June	89,421.00	10,900.00
	July	2,011,412.00	35,300.00
	August	4,710,544.00	9,000.00
	September	2,069,000.00	103,000.00
	October	734,929.00	62,900.00
	November	763,873.00	15,300.00
	December	2,091,038.75	0.00
	Total	**13,994,330.75**	**564,000.00**

EXPLANATORY NOTES

1. **Statutory Allocation :** This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee (JAAC)Transfers to the Local Governments. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to Local Governments councils	576,387,372.13
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,436,634,597.58**

The total transfers fell short of total allocation from FAAC to the state JAAC.

2. 10% share of the state Internally Generated Revenue During the period under review the Local Government Councils did not receive their share of the state Internally Generated Revenue.

3. **Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	**268,800,875.02**
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**716,984,681.21**

4. **Capital Expenditure :** This comprised of all disbursement in respect of Projects and works

Which are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Governments	115,021,000.00
	Local Governments Joint Project Funding by the Local Government Council	412,063,419.26
	TOTAL	**527,084,419.26**

GOVERNMENT OF IMOSTATE OF NIGERIA

FINANCIAL STATEMENTS OF IDEATO SOUTH

LOCAL GOVERNMENT COUNCIL

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

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 2019 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 is1st January, 2019 to 31st December, 2019.

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.

IDEATO SOUTH LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Ideato SouthLocal 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 SouthLocal 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 SouthLocal 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 IDEATO SOUTH LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 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, 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 Ideato South 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 Ideato South Local Government Council as at 31st December, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.



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., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
3,003,470,047.00	Statutory Allocation from JAAC	1	1,589,703,897.74	1,556,825,035.10
12,777,600.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE	3		
3,000,000.00	Capitation Rate		0.00	0.00
34,760,000.00	Property Rate		200,000.00	175,000.00
77,270,170.000	Licenses, Fines, Fees and Royalty		1,082,100.00	437,700.00
14,493,900.00	Earnings from Commerce		6,250.00	0.00
3,980,000.00	Rent on Local Govt. Property		36,000.00	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
935,000,000.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of the Local Governments	4	0.00	0.00
4,084,751,717.00	**Total Revenue**		**1,591,028,247.74**	1,557,437,735.10
	Total Inflow from Operating Activities (A)			
	Payments:			
529,221,905.00	Personnel Cost	5	914,858,047.98	831,201,473.04
60,465,850.00	Overhead Cost	6	121,889,674.84	54,289,787.98
0.00	Sec. Vote	7	50,520,000.00	14,035,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
3,135,640,554.00	Capital Expenditure	9	498,434,019.26	647,311.259.26
0.00	Interest Payment		0.00	0.00
3,725,328,309.00	**Total Outflow from Operating Activities (B)**		**1,585,701,742.08**	**1,546,837,520.28**
	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		**5,326,505.66**	**10,600,214.82**
0.00	Purchase/Construction of Assets		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**		**5,326,505.66**	10,600,214.82
0.00	**Cash and its Equivalent as at 1/1/19**		**11,852,908.97**	**1,252,694.15**
0.00	**Cash and its Equivalent as at 31/12/19**		**17,179,414.63**	**11,852,908.97**

IDEATO SOUTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦	₦
Liquid Assets: ASSETS			
Cash	10	240,885.00	105,194.09
Bank	11	16,938,529.63	11,747,714.88
Total Liquid Assets (A)		**17,179,414.63**	**11,852,908.97**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest:	13	36,581,000.00	11,966,170.00
Service Advance	14	266,095,786.67	234,361,416.67
Loans Granted		0.000	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**302,676,786.67**	**246,327,586.67**
TOTAL ASSETS C = (A + B)		**319,856,201.30**	**258,180,495.64**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		237,838,313.94	176,162,608.28
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)		**274,427,400.88**	**212,751,695.22**
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)		**319,856,201.30**	**258,180,495.64**

IDEATO SOUTH LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦		Notes	Actual 2019 ₦	Final Budget 2019 ₦	Initial Budget 2019 ₦	Suppl. Budget 2019 ₦	Variance on Final Budget ₦
132,090,199.94	**OPENING BALANCE 1/1/19**		**176,162,608.28**	**0.00**	**0.00**	**0.00**	**(176,162,608.28)**
	ADD REVENUE:						
	ALLOCATIONS						
1,556,825,035.10	Statutory Allocation from JAAC	1	1,589,703,897.74	3,003,470,047.00	3,003,470,047.00	0.00	1,413,766,149.26
0.00	State Government IGR	2	0.00	2,777,600.00	2,777,600.00	0.00	12,777,600.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00
175,000.00	Property Rate		200,000.00	34,760,000.00	34,760,000.00	0.00	34,560,000.00
437,700.00	Licenses, Fines, Fees and Royalty		1,082,100.00	77,270,170.00	77,270,170.00	0.00	76,188,070.00
0.00	Earnings from Commerce		6,250.00	14,493,900.00	14,493,900.00	0.00	14,487,650.00
0.00	Rent on Local Govt. Property		36,000.00	3,980,000.00	3,980,000.00	0.00	3,944,000.00
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	935,000,000.00	935,000,000.00	0.00	933,675,650.00
	Total Internally Generated Revenue		**1,324,350.00**				
0.00	**Other Revenue Sources of the Local Govt**	4	**0.00**				
1,689,527,935.04	**Total Revenue (A)**		**1,767,190,856.02**	**4,084,751,717.00**	**4,084,751,717.00**	0.00	**2,316,236,510.98**
	EXPENDITURE						
831,201,473.04	Personnel Cost	5	914,858,047.98	529,221,905.00	529,221,905.00	0.00	(385,636,142.98)
56,527,594.46	Overhead Cost	6	133,081,074.84	60,465,850.00	60,465,850.00	0.00	(72,615,224.84)
625,636,259.26	Capital Expenditure	9	481,413,419.26	3,135,640,554.00	3,135,640,554.00		2,654,227,134.74
1,513,365,326.76	**Total Expenditure (B)**		**1,529,352,542.08**	**3,725,328,309.00**	**3,725,328,309.00**	**0.00**	**2,195,975,766.92**
176,162,608.28	**OPERATING BALANCE**		**237,838,313.94**	**359,423,408.00**	**359,423,408.00**		121,260,744.06
	APPROPRIATIONS/TRANSFERS						
176,162,608.28	Transfer to Capital Development Fund		**237,838,313.94**	**359,423,408.00**	**359,423,408.00**	0.00	121,260,744.06
176,162,608.28	Closing Balance		**237,838,313.94**	**359,423,408.00**	**359,423,408.00**		121,260,744.06

IDEATO SOUTH LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦		Notes	Actual 2019 ₦	Final Budget 2019 ₦	Initial Budget 2019 ₦	Suppl. Budget 2019 ₦	Variance on Final Budget ₦
375,786,897.31	**Opening Balance**		**(73,686,753.67)**	**0.00**	**0.00**	**0.00**	**(73,686,753.67)**
	ADD REVENUE						
176,162,608.28	**Transfer From Consolidated Revenue Fund**		239,162,663.44	0.00	0.00	0.00	239,162,663.44
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
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
551,949,505.00	**TOTAL REVENUE**		**165,475,909.77**	**0.00**	**0.00**	**0.00**	**165,475,909.77**
	LESS CAPITAL EXPENDITURE						
625,636,259.26	**Capital Expenditure Sector**	9	481,413,419.26	3,135,640,554.00	3,135,640,554.00	0.00	2,654,209,134.74
	OTHER CAPITAL PAYMENTS						
00.00	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
625,636,259.26	**TOTAL CAPITAL EXPENDITURE**		481,413,419.26	3,135,640,554.00	3,135,640,554.00	0.00	2,654,209,134.74
0.00	Adjustments for Movements in Public Debts						
(73,686,753.67)	**Closing Balance**		(315,937,509.49)				

IDEATO SOUTH LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS		2019			2018
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	Actual ₦'m
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,589,703,897.74	2,191,336,947.00	601,633,049.26	1,556,825,035.10
	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	165,648,333.00	165,648,333.00	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	300,508,686.00	300,508,686.00	0.00
	Total (Gross) JAAC Allocation to the Local Government		**1,589,703,897.74**	**2,657,493,966.00**	**1,067,790,068.26**	1,556,825,035.10
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	345,976,081.00	345,976,081.00	0.00
	Total Value Added Tax		**0.00**	**345,976,081.00**	**345,976,081.00**	**0.00**

	DETAILS	2019		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	12,777,600.00	12,777,600.00
	Total State Government Internally Generated Revenue	**0.00**	**12,777,600.00**	**12,777,600.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	2,500,000.00	2,500,000.00
	Arrears of Capitation Rate	0.00	500,000.00	500,000.00
	Sub-Total Capitation Rate	**0.00**	**3,000,000.00**	**3,000,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	200,000.00	24,000,000.00	23,800,000.00
	Filling Stations	0.00	760,000.00	760,000.00
	Arrears of Property Rate	0.00	10,000,000.00	10,000,000.00
	Sub-Total Property Rate	**200,000.00**	**34,760,000.00**	**34,560,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	3,000,000.00	3,000,000.00
	Obstruction and Nuisance Fees	7,200.00	120,000.00	112,800.00
	Bicycle License Fess	0.00	299,400.00	299,400.00
	Liquor License (Wine/ Beer)	4,000.00	2,100,000.00	2,096,000.00
	Native Liquor License	0.00	1,400,000.00	1,400,000.00
	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	1,750,000.00	1,750,000.00
	Operational Business Permit	43,500.00	1,625,000.00	1,581,500.00
	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	1,000,000.00	1,000,000.00
	Canon Shooting License Fees	0.00	100,000.00	100,000.00
	Customary Marriage Registration Fees	20,000.00	10,000,000.00	9,980,000.00
	Entertainment/Drumming Fees	0.00	250,000.00	250,000.00
	Naming of Street Registration Fees (Various)	0.00	550,000.00	550,000.00
	Slaughter Houses Fees	0.00	150,000.00	150,000.00
	Electrical Parts License Fees	0.00	250,000.00	250,000.00
	Clubs, Cultural and Social Organization Registration Fees	0.00	150,000.00	150,000.00
	Identification/Oath Fees	0.00	172,000.00	172,000.00
	Dislodging Septic Tank License Fees	39,000.00	0.00	(39,000.00)
	Earning from Environmental Sanitation Services	0.00	1,800,000.00	1,800,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	280,000.00	280,000.00
	Registration of Birth and Death	155,900.00	7,500,000.00	7,344,100.00
	Dispensary / Maternity Fees	0.00	1,000,000.00	1,000,000.00
	Refund of Dowry	752,500.00	300,000.00	(452,500.00)
	Cassava Grinding Mill License	0.00	1,000,000.00	1,000,000.00
	Registration of Contractors Fees	60,000.00	15,000,000.00	14,940,000.00
	Tender Fees	0.00	13,980,000.00	13,980,000.00
	Building Plan Checking fees	0.00	54,600.00	54,600.00
	Sand Excavation Fees	0.00	6,000,000.00	6,000,000.00
	Cottage Industry Fees	0.00	750,000.00	750,000.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	210,000.00	210,000.00
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	150,000.00	150,000.00
	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	35,000.00	35,000.00
	Electronics Radio/Television Workshop License Fees	0.00	10,000.00	10,000.00
	Blacksmith Workshop License Fees	0.00	12,770.00	12,770.00
	Wood Making and Carpentry Workshop License Fees	0.00	80,000.00	80,000.00
	Battery Charger License Fees	0.00	90,000.00	90,000.00
	Vulcanizer License Fees	0.00	300,000.00	300,000.00
	Panel Beater License Fees	0.00	9,000.00	9,000.00
	Clock/Watch Repair License Fees	0.00	50,000.00	50,000.00
	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	150,000.00	150,000.00
	Local Hair Barbing/Plating License Fees	0.00	40,000.00	40,000.00
	Registration of Clinic License Fees	0.00	150,000.00	150,000.00
	Advertisement License Fees	0.00	300,000.00	300,000.00
	Customary Right of Occupancy Fees	0.00	150,000.00	150,000.00
	Sub-Total Licenses, Fines and Fees	**1,082,100.00**	**77,270,170.00**	**76,188,070.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	6,250.00	4,007,000.00	4,000,750.00
	Motor Park Toll	0.00	3,500,000.00	3,500,000.00
	Earnings from Agricultural Undertakings	0.00	3,986,500.00	3,986,500.00
	Earnings from Sales of Water with Tankers	0.00	3,000,000.00	3,000,000.00
	Sub-Total Earnings from Commerce	**6,250.00**	**14,493,900.00**	**14,487,650.00**
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	36,000.00	480,000.00	444,000.00
	Rent on Other Local Government Landed Property	0.00	2,500,000.00	2,500,000.00
	Sub-Total Rent on Local Government Property	**36,000.00**	**3,980,000.00**	**3,944,000.00**
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
	Internal Loans	0.00	935,000,000.00	935,000,000.00
	Sub-Total Miscellaneous Revenue	**0.00**	**935,000,000.00**	**935,000,000.00**
	Grand Total Internally Generated Revenue	**1,324,350.00**	**1,081,281,670.00**	**1,079,957,320.00**
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	**PERSONNEL COST**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	11,283,227.54	29,449,060.00	18,166,732.46
	The Legislative	38,107,206.54	38,615,450.00	508,243.46
	Community Government Councils	0.00	30,240,000.00	30,240,000.00
	Sub-Total Consolidated Revenue Fund Charges	**49,390,434.08**	**98,305,410.00**	**48,914,975.92**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	88,915,385.56	88,897,316.00	(98,069.56)
	Finance	48,002,526.31	59,115,402.00	11,112,875.69
	Medical and Health	159,448,977.49	139,821,404.00	(19,627,573.49)
	Planning Research and Statistics	4,904,181.26	12,393,248.00	7,489,066.74
	Agricultural and Natural Resources	49,896,372.78	30,057,334.00	(19,839,038.78)
	Works, Transport and Housing	9,437,981.97	19,962,781.00	10,524,799.03
	Information, Education and Social Welfare	30,017,165.34	46,386,640.00	16,369,474.66
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	389,696,714.08
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	58,487,092.11
	Sub-Total Personnel Cost	**838,806,396.90**	**396,634,125..00**	**(442,172,271.90)**

5.3	**MISCELLANEOUS:**			
	Adult Instructors	4,320,000.00	0.00	(4,320,000.00)
	NYSC Corp Member	3,018,000.00	2,500,000.00	(518,000.00)
	Postal Agents	984,000.00	2,000,000.00	1,016,000.00
	Disabled Persons	2,428,000.00	500,000.00	(1,928,000.00)
	IT Students	1,371,217.00	0.00	(1,371,217.00)
	MSS	1,000,000.00	0.00	(1,000,000.00)
	Financial Assistant	0.00	200,000.00	200,000.00
	Security Men	700,000.00	1,000,000.00	1,000,000.00
	Total Miscellaneous	**26,661,217.00**	**34,282,370.00**	**7,621,153.00**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	540		
	Total Number of Employees Employed in the Year	0		
	Total Number of Employees Retired/Transferred or Left During the Year	45		
	Total Number of Employees at the End of the Year	**495**		
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	6,319,000.00	3,561,120.00	(2,757,880.00)
	Utility Services	0.00	500,000.00	500,000.00
	Telephone and Postal Services	0.00	0.00	0.00
	Stationery and Printing	1,573,845.00	2,604,760.00	1,030,915.00
	Maintenance of Office Furniture and Equipment	175,850.00	3,131,000.00	2,955,150.00
	Maintenance of Vehicle and Capital Assets	3,189,220.00	4,471,000.00	1,281,780.00
	Consultancy and Professional Services	0.00	680,000.00	680,000.00
	Training, Staff Development and Welfare	140,000.00	6,989,600.00	6,849,600.00
	Entertainment and Hospitality	5,676,435.00	2,528,000.00	(3,148,435.00)
	Miscellaneous Expenses	115,563,424.84	33,607,370.00	(81,956,054.84)
	Provision of Service Materials	443,300.00	2,393,000.00	1,949,700.00
	Total Overhead Cost By Function	**133,081,074.84**	**60,465,850.00**	**(72,615,224.84)**
	Previouse year retirement of Advances	11,191,400.00	0.00	**0.00**
	Total OverHead Cost	**121,889,674.84**	**60,465,850.00**	**(72,615,224.84)**
6.2	**OVERHEAD COSTS BY SECTORS (DEPT):**			
	The Council	100,203,704.00	14,977,470.00	(85,226,234.00)
	Administration	27,306,867..00	11,342,000.00	(15,964,867.00)
	Finance	3,433,503.84	8,181,000.00	4,747,496.16
	Medical and Health	0.00	7,461,550.00	7,461,550.00
	Planning Research and Statistics	632,000.00	3,257,080.00	2,625,080.00
	Agricultural and Natural Resources	700,000.00	3,501,200.00	2,801,200.00
	Works, Transport and Housing	0.00	7,450,000.00	7,450,000.00
	Information, Education and Social Welfare	805,000.00	4,295,550.00	3,490,550.00
	Total Overhead Cost by Sector (Department)	**133,081,074.84**	**60,465,850..00**	**(72,615,224.84)**
7	**Imprest and Security Vote**	**50,520,000.00**	**0.00**	**50,520,000.00**
	Total security vote	**50,520,000.00**	**0.00**	**50,520,000.00**
8	**Integrated Farms Projects**	**0.00**	**0.00**	**0.00**

				+
9	**CAPITAL PROJECT:**			
	Construction of Drainage/Rehabilitation of Roads/Culverts	25,650,000.00	1,300,000,000.00	1,274,350,000.00
	Construction Office Building	14,350,000.00	0.00	(14,350,000.00)
	Purchase of Motor Vehicles	15,000,000.00	25,000,000.00	10,000,000.00
	Construction of Mini Stadium	14,350,000.00	0.00	(14,350,000.00)
	Other Projects	0.00	1,810,640,554.00	1,810,640,554.00
	ICW/IWW	12,000,000.00	0.00	(12,000,000.00)
	Chaplaincy	200,000.00	0.00	(200,000.00)
	ENTRACO	640,000.00	0.00	(640,000.00)
	Local Governments Joint Projects	**412,063,419.26**	0.00	**(412,063,419.26)**
	Total Capital Expenditure	**481,413,419.26**	**3,135,640,554.00**	**2,654,227,134.74**
	Unretired Advances on PROJECTS	17,020,600.00	0.00	(17,020,600.00)
		,		
	Grand Total Capital Projects	**498,434,019.26**	**3,135,640,554.00**	**2,637,206,534.74**

	LIQUID ASSETS				
	This represents closing balance of cash-at-hand and held in Banks				
10	**CASH BALANCE:**				
	Cash-at-Hand			240,885.00	105,194.09
	Total Cash			**240,885.00**	**105,194.09**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**			
	1. Fidelity Bank	Ideato South LG Account	5030065664	10,562.80	10,562.80
	2. Diamond Bank	Salary Account	0053675423	68,324.58	68,324,58
	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-	101,833871	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		009452371.2	10,271.55	3,952,715.99
	12. Zenith Bank	Salary Account	1015487172	100,437.79	100,437.79
	13. Zenith Bank	Project Account	1015873760	6,680,269.28	6,680,269.28
	14.UBA Plc	Main Account	1022036747	7,118,162.80	0.00
	15. Zenith Bank	Revenue Account	1016427452	1,360,921.67	0.00
	16. Zenith Bank	Salary Account	1016427469	654,174.72	0.00
	-Total Bank			**16,938,529.63**	**11,747,714.88**
12	**SALARY ADVANCE**				
	Salary Advance			0.00	0.00
	-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	295,000.00
	4. Nneke G. K. & Others			2,976,000.00	2,976,000.00
	5. Okechukwu Onyechere			6,000,000.00	6,000,000.00
	6. Chukwuka H. C. (DAGS)			900,000.00	900,000.00
	7. Alaoma Nwosu (TR)			410,000.00	410,000.00
	8. Nwokeocha Ugochukwu			675,000.00	225,000.00
	9. Eke Johnson			660,000.00	225,000.00
	10. Anyiam Chibuzor			960,000.00	525,000.00
	11. Alagwu Maureen			625,000.00	525,000.00
	12. Oparaku Esther			750,000.00	525,000.00

	13. Osuoha Chioma	325,000.00	325,000.00
	14. Ejikeojiako Okechukwu	960,000.00	525,000.00
	15. Ihejirika Florence	645,000.00	525,000.00
	16. Hon. Mbewu Ogechi	550,000.00	550,000.00
	17. Hon. Uzoma Ikechukwu	550,000.00	550,000.00
	18. Okonkwo Faith	50,000.00	50,000.00
	19.Ekwueme I. C. (DAGS)	340,000.00	340,000.00
	20. Egbuchulem Fidel (TR)	1,130,000.00	320,000.00
	21. Okafor Patricia C.	200,000.00	200,000.00
	22. Hon. Osuorji Chukwuemeka	1,200,000.00	1,200,000.00
	23. Hon. Prince Ebere Festus	400,000.00	400,000.00
	24. Oparaku Esther	800,000.00	800,000.00
	25. Hon. Duru Okechukwu	100,000.00	100,000.00
	26. Hon. Obih Uchenna Linus	60,000.00	60,000.00
	27. Hon. Nwamadu	60,000.00	60,000.00
	28. Hon. Nwosu Maxwell U.	40,000.00	40,000.00
	29. Hon. Emeanuru Alphonsus	40,000.00	40,000.00
	30. Osuji Chuks Ngozi	1,150,000.00	140,000.00
	31. Obasi Anna	410,000.00	0.00
	32. Ogu Ifeoma	3,150,000.00	0.00
	33. Obiukuru Festus Prince	1,000,000.00	0.00
	34. Anyanwu Longinus O.	340,000.00	0.00
	35. Orji Ibezim	155,000.00	0.00
	36. Oguguo C. C.	250,000.00	0.00
	37. Okwara Iheanyi	3,750,000.00	0.00
	38. Alagbaoso Maurice	250,000.00	0.00
	39. Nnabuihe Catherine	250,000.00	0.00
	40. Nnodum Christopher	250,000.00	0.00
	41. Okokwe Victor Uche	250,000.00	0.00
	42. Egbusunwa Louis	250,000.00	0.00
	43. Anyalechi Augustine	250,000.00	0.00
	44. Ochemba Ebere	250,000.00	0.00
	45. Ogbulie B. C. B.	250,000.00	0.00
	46. Duru Gilbert	250,000.00	0.00
	47. Akwari Emeka	250,000.00	0.00
	48. Njaka Louis	250,000.00	0.00
	49. Ezenwa Rose	250,000.00	0.00
	50. Ekezie Peter	250,000.00	0.00
	51. Ebo Romanus	250,000.00	0.00
	52. Ogidi JohnKennedy	250,000.00	0.00
	53. Okwara Chioma	250,000.00	0.00
	54. Okwara Ebere	150,000.00	0.00
	Sub-Total Imprest	**36,581,000.00**	**19,356,000.00**
14	**SERVICEADVANCES:**		
14.1	**i. INTEGEATED FARM PROJECT:**		
	Anyiam Chibuzor	40,000.00	0.00
	Sub-Total Integrated Farm Project	40,000.00	0.00
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	20,000,000.00
	Aguihe Ndubuisi	3,295,600.00	1,675,000.00
	Sub-Total Grading of Rural Roads and Gates	**33,295,600.00**	**31,675,000.00**
14.4.1	**iv. PROVISION OF RURAL ELECTRICITY**		
	Hon. Okwara Iheanyi	5,400.000.00	0.00
	Mr. Orjiako Uzoma	8,000,000.00	0.00
	Sub-Total Provision of Electricity	**13,400,000.00**	**0.00**
14.4.2	**v. CONSTRUCTION OF OFFICE BLOCK**		
	Hon. Okwara Iheanyi	2,000,000.00	1,845,000.00.00
	Sub-Total Construction of Office Block	**2,000,000.00**	**1,845,000.00**

\ 14.5	**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	14,850.00	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	16,000.00	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	191,580.00	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.	852,000.00	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	179,000.00	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	753,000.00	
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.	11,161,570.00	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	22,800.00	7,000.00	
389	Eke Johnson	927,000.00	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	Ekwueme jJ O	7,389,830.00	0.00	
394	Ojiaku Okechukwu	24,000.00	24,000.00	
395	Okwara Lawrencia	5,000.00	5,000.00	
396	Chukwuka H. C.	1,400.000.00	1,400.000.00	
397	Nwanaforo Kenneth	1,600,000.00	1,600,000.00	
398	Ijeoma J. C.	175,600.02	149,100.02	
399	Ihejirika, F. U. N.	90,000.00	20,000.00	
400	Iheboro Anthony	107,942.50	77,942.50	
401	Ekwueme, I. C.	415,000.00	410,000.00	
402	Okoji Catherine	851,000.00	10,000.00	
403	Ezikeojiaku Okechukwu	2,283,051.00	5,151.00	
404	Hon. Okwara Iheanyi (IMC Chairman)	1,673,400.00	0.00	
405	Nwokeocha E. U.	325,000.00	0.00	
406	Adimekwe Veronica C.	150,000.00	0.00	
407	Emmem C. C.	150,000.00	0.00	
408	Nwaka James	26,400.00	0.00	
409	Ezeahurukwe Tochukwu	100,000.00	0.00	
410	Nwamadu John	649,000.00	0.00	

411	Okwara Innocent	4,000.00	0.00	
412	Ugochukwu Chidi	2,857,500.00	0.00	
413	Okwaraji Hyginus	3,850,000.00	0.00	
414	Onwusiribe Grace	415,000.00	0.00	
415	Obi Eugene	788,000.00	0.00	
416	Okwara Iheanyi	5,325,000.00	0.00	
417	Aguchukwu Innocent	1,150,000.00	0.00	
418	Anyanwu Longinus O.	50,000.00	0.00	
419	Onyejimba Ogechi	10,000.00	0.00	
	Total Personl Advances	**212,510,186.67**	**195,991,416.67**	
	TOTAL SERVICE ADVANCES	**266,095,786.67**	**234,361,419.67**	

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2019**		**2018**
		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:**		
		2019 ₦'m	**2018 ₦'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

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
	MONTH:					
1	January	0	32,474,726.17	4,873,924.34	34,338,618.27	**71,687,268.78**
2	February	41,048,384.04	32,474,726.17	4,873,924.34	34,338,618.27	**112,735,652.82**
3	March	45,758,646.30	32,474,726.17	4,873,924.34	34,338,618.27	**117,445,915.08**
4	April	13,700,000.00	32,474,726.17	4,873,924.34	34,338,618.27	**85,387,268.78**
5	May	87,550,407.71	32,474,726.17	4,873,924.34	34,338,618.27	**159,237,676.49**
6	June	35,521,654.33	32,474,726.17	4,873,924.34	34,338,618.27	**107,208,923.11**
7	July	76,016,806.68	32,474,726.17	4,873,924.34	34,338,618.27	**147,704,075.46**
8	August	84,096,366.84	32,474,726.17	4,873,924.34	34,338,618.27	**155,783,635.62**
9	September	114,806,419.64	32,474,726.17	4,873,924.34	34,338,618.27	**186,493,688.42**
10	October	0.00	32,474,726.17	4,873,924.34	34,338,618.27	**71,687,268.78**
11	November	44,171,892.40	32,474,726.17	4,873,924.34	34,338,618.27	**115,859,161.18**
12	December	186,786,095.35	32,474,726.17	4,873,924.34	34,338,618.27	**258,473,364.13**
	Total	**729,456,673.29**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	**1,586,704,897.74**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2019 ₦'m	**2018 ₦'m**
	MONTH:	**28,000.00**	
	January	28,000.00	6,000.00
	February	36,600.00	0.00
	March	689,240.00	324,080.00
	April	31,000.00	150,000.00
	May	78,000.00	75,000.00
	June	0.00	0.00
	July	176,510.00	55,000.00
	August	51,000.00	0.00
	September	81,700.00	0.00
	October	81,300.00	2,620.00
	November	0.00	0.00
	December	71,000.00	0.00
	Total	**1,324,350.00**	**612,700.00**

EXPLANATORY NOTES

1. Statutory Allocation : This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee (JAAC)Transfers to the Local Governments. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to Local Governments councils	729,456,672.29
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,589,703,897.74**

2.**Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	**466,674,241.79**
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**914,858,047.98**

3.Capital Expenditure : This comprised of all disbursement in respect of Projects and works which are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRIPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Governments	69,350,000.00
	Local Governments Joint Project Funding by the Local Government Council	412,063,419.26
	TOTAL	**481,413,419.26**

GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF

IHITTE/UBOMA LOCAL GOVERNMENT COUNCIL

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

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 2019 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, 2019 to 31st December, 2019.

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.

IHITTE UBOMA LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 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 IHITTE UBOMA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 Ihitte Uboma 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, 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 of Ihitte UbomaLocal 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, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.

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., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
1,966,392,245.00	Statutory Allocation from JAAC	1	1,644,364,479.17	1,590,987,220.08
0.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
1,500,000.00	Capitation Rate		3,000.00	196,600.00
3,000,000.00	Property Rate		150,000.00	0.00
15,622,559.00	Licenses, Fines, Fees and Royalty		3,781,100.00	1,264,830.00
5,200,000.00	Earnings from Commerce		348,250..00	28,600.00
0.00	Rent on Local Govt. Property		0.00	90,000.00
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
0.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
1,991,714,804.00	**Total Revenue**		**0.00**	
	Total Inflow from Operating Activities (A)		**1,648,646,829.17**	1,592,567,250.08
	Payments:			
1,079,182,524.00	Personnel Cost	5	986,356,449.60	924,375,202.77
17,806,000.00	Overhead Cost	6	59,607,899.00	48,270,768.62
0.00	Sec. Vote	7	28,469,000.00	11,520,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
186,000,000.00	Capital Expenditure	9	573,725,726.82	607,774,156.26
0.00	Interest Payment		0.00	0.00
1,282,988,524.00	**Total Outflow from Operating Activities (B)**		**1,648,159,075.42**	**1,591,940,127.65**
708,726,280.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**487,753.75**	**627,122.43**
	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**		**487,753.75**	627,122.43
0.00	**Cash and its Equivalent as at 1/1/19**		**2,997,457.44**	**2,370,335.01**
0.00	**Cash and its Equivalent as at 31/12/19**		**3,485,211.19**	**2,997,457.44**

IHITTE UBOMA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	2,871,407.84	1,432,710.45
Bank	11	613,803.35	1,564,746.99
Total Liquid Assets (A)		**3,485,211.19**	**2,997,457.44**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
ımprest	13	35,580,000.00	33,180,000.00
Service Advance	14	520,727,252.24	472,931,118.26
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**556,307,252.24**	**506,111,118.26**
TOTAL ASSETS C = (A + B)		**559,792,463.43**	**509,108,575.70**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		512,917,459.89	454,471,705.95
Unremitted Deductions	15	37,482,889.21	45,244,755.42
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**550,400,349.10**	**499,716,461.37**
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**
OTHER LIABILITIES			9,392,114.33
Deposits	16	9,392,114.33	9,392,114.33
Total Other Liabilities (F)		**9,392,114.33**	**509,108,575.70**
TOTAL LIABILITIES G = (D + E +F)		**559,792,463.43**	**509,108,575.70**

IHITTE UBOMA LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
330,635,925.53	**OPENING BALANCE 1/1/19**		**454,471,705.95**	**0.00**	**0.00**	**0.00**	**(454,471,705.95)**
	ADD REVENUE:						
	ALLOCATIONS						
1,590,987,220.08	Statutory Allocation from JAAC	1	1,644,364,479.17	1,966,392,245.00	1,966,392,245.00	0.00	322,027,765.83
0.00	State Government IGR	2	0.00	0.00	0.00	0.00	0.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
196,600.00	Capitation Rate		3,000.00	1,500,000.00	1,500,000.00	0.00	1,497,000.00
0.00	Property Rate		150,000.00	3,000,000.00	3,000,000.00	0.00	2,850,000.00
1,264,830.00	Licenses, Fines, Fees and Royalty		3,781,100.00	15,622,559.00	15,622,559.00	0.00	11,841,459.00
28,600.00	Earnings from Commerce		348,250.00	5,200,000.00	5,200,000.00	0.00	4,851,750.00
90,000.00	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	0.00	0.00	0.00	0.00
1,580,030.00	**Total Internally Generated Revenue**		**4,282,350.00**	**25,322,559.00**	**25,322,559.00**	**0.00**	**21,040,209.00**
0.00	**Other Revenue Sources of the Local Govt**	4	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1,923,203,175.61	**Total Revenue (A)**		**2,103,118,535.12**	**1,991,714,804.00**	**1,991,714,804.00**	**0.00**	**(111,403,731.12)**
	EXPENDITURE						
924,375,202.77	Personnel cost	5	986,356,449.60	1,079,182,524.00	1,079,182,524.00	0.00	92,826,074.40
46,622,110.63	Overhead Cost	6	56,418,898.81	17,806,000.00	17,806,000.00	0.00	(38,612,899.00)
497,734,156.26	Capital Expenditure	9	547,425,726.82	186,000,000.00	186,000,000.00	0.00	0.00
1,468,731,469.66	**Total Expenditure (B)**		**1,590,201,075.23**	**1,282,988,524.00**	**1,282,988,524.00**	**0.00**	**(307,212,551.23)**
454,471,705.95	**OPERATING BALANCE**		**512,917,459.89**	**708,726,280.00**	**708,726,280.00**		**214,121,953.86**
	APPROPRIATIONS/TRANSFERS						
454,471,705.95	Transfer to Capital Development Fund		**512,917,459.89**	**708,726,280.00**	**708,726,280.00**	0.00	**214,121,953.86**
454,471,705.95	Closing Balance		**512,917,459.89**	**708,726,280.00**	**708,726,280.00**		**214,121,953.86**

IHITTE UBOMA LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
294,837,632.90	**Opening Balance**		251,575,182.59	**0.00**	**0.00**	**0.00**	**(**251,575,182.59**)**
	ADD REVENUE						
454,471,705.95	**Transfer From Consolidated Revenue Fund**		512,917,459.89	0.00	0.00	0.00	(512,917,459.89)
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
749,309,338.85	**TOTAL REVENUE**		**764,492,642.48**		**0.00**	**0.00**	**764,492,642.48**
	LESS CAPITAL EXPENDITURE						
497,734,156.26	**Capital Expenditure Sector**	9	547,425,726.82	2,350,900,000.00	2,350,900,000.00	0.00	1,802,574,273.18
	OTHER CAPITAL PAYMENTS						
00.00	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
497,734,156.26	**TOTAL CAPITAL EXPENDITURE**		547,425,726.82	2,350,900,000.00	2,350,900,000.00	0.00	1,802,574,273.18
	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	0.00
251,575,182.59	**Closing Balance**		217,066,915.66				

IHITTE UBOMA LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS		2019			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC	**1**	1,644,364,479.17	1,966,392,245	322,027,765.83	
	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		**1,644,364,479.17**	**1,966,392,245**	**322,027,765.83**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	0.00	0.00	
	Total Value Added Tax		**0.00**	**0.00**	**0.00**	

	DETAILS	2019		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	0.00	0.00
	TotalState Government Internally Generated Revenue	**0.00**	**0.00**	**0.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	3,000	1,500,000	1,497,000
	Arrears of Capitation Rate	0.00	0.000	0.00
	Sub-Total Capitation Rate	**3,000**	**1,500,000**	**1,497,000**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	150,000	3,000,000	2,850,000
3.3	**LICENSES, FINES AND FEES**			
	Registration of Birth and Death	147,000	1,200,000	1,053,000
	Maternity/ Dispensary Fees	645,400	2,500,000	1,854,600
	Laboratory Fees	18,300	10e	18,300
	Palmwine Fee	5,800	302,500	296,700
	Registration of Marriage	4000	103	4,000
	Hire of Pavillion	38,000	314,600	276,600
	Registration of Cases	21,000	10e	21,000
	Registration of Association	6,000	79,959	73,959
	Building Plan	5,000	484,000	47,900
	Identification	1,904,500	4,114,000	2,209,500
	Operational Permit	301,500	3,025,000	2,723,500
	Oil Processing fee	554,000	3,300,000	251,500
	Liquor Licence	74,500	10e	3,225,500
	Sanitation fee	41,200	10e	41,200
	Hwarks Permit	3,400	10e	3,400
	Attestation Fee	500	10e	500
	Barchelor Certificate	1,000	10e	1,000
	Excavation of Sand	4,000	10e	4,000
	Impoundment fee	6,000	10e	6,000
	Sub-Total Licenses, Fines and Fees	**3,781,100**	15,622,559	**11,841,459**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	179,450	1,500,000	1,320,550
	MotorParkToll	118,300	2,200,000	2,081,700
	Earnings from Agricultural Undertakings	50,500	1,500,000	1,449,500
	Sub-Total Earnings from Commerce	**348,250**	**5,200,000**	**4,851,750**
5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	18,338,980	34.334,640	(15,995,660)
	The Legislative	22,283,414	87,639,000	(65,355,586)
	Community Government Councils	0.00	0.00	0.00
	Sub-Total Consolidated Revenue Fund Charges	**40,622,394**	**121,973,640**	**(81,351,246)**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	80,990,554	146,816,451	(65,825,897)

	Finance	66,655,750	111,065,779	(44,410,029)
	Medical and Health	216,160,599	551,356,082	(335,195,483)
	Planning Research and Statistics	9,191,266.41	10,430,428	(1,239,161.59)
	Agricultural and Natural Resources	50,921,823	61,427,840	(10,506,017)
	Works, Transport and Housing	18,626,627	43,807,049	(25,180,422)
	Information, Education and Social Welfare	41,503,630	25,885,255	15,618,375
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	389,696,714.08
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	58,487,092.11
	Sub-Total Personnel Cost	**932,234,055.60**	**950,788,884**	**18,554,828.40**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	1,250,000	120,000	1,130,000
	NYSC Corp. Member	1,000,000	500,000	500,000
	Postal Agents	500,000	0.00	500,000
	Industrial Trainee	500,000	0.00	500,000
	Disabled Persons	410,000	0.00	410,000
	Entraco	1,600,000	0.00	1,600,000
	ICW	7,200,000	5,000,000	2,200,000
	Others	1,040,000	800,000	240,000
	Total Miscellaneous	**13,500,000**	**6,420,000**	**7,080,000**
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	406,825	7,720,000	(365,175)
	Utility Services	0.00	0.00	0.00
	Telephone and Postal Services	0.00	0.00	0.00
	Stationery and Printing	2,058,540	4,651,000	(2,592,460)
	Maintenance of Office Furniture and Equipment	2,476,000	1,512,000	964,000
	Maintenance of Vehicle and Capital Assets	185,400	3,250,000	(139,600)
	Consultancy and Professional Services	0.00	0.00	0.00
	Training, Staff Development and Welfare	60,000	200,000	(140,000)
	Entertainment and Hospitality	4,485,300	206,800	2,417,300
	Miscellaneous Expenses	4,488,800	3,679,000	809,800
	Provision of Service Materials	42,258,034	4,599,000	37,659,034
	Total Overhead Cost By Function	**56,418,899**	**17,806,000**	**(38,612,899.00)**
	Unretired Advances	**3,189,000.00**	**0.00**	**3,189,000.00**
	Grand Total OverHead Cost	**59,607,889.00**	**17,806,000.00**	**41,801,889.00**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	36,118,233	7,150,000	28,952,233
	Administration	13,525,000	3,612,000	9,913,000
	Finance	5,717,000	2,310,000	3,407,000
	Medical and Health	119,966	2,943,000	2,823,034
	Planning Research and Statistics	150,000	835,000	685,000
	Agricultural and Natural Resources	42,500	500,000	457,500
	Works, Transport and Housing	727,127	336,000	391,127
	Information, Education and Social Welfare	19,073	120,000	100,927

	Total Overhead Cost by Sector (Department)	**56,418,899**	**17,806,000**	**38,612,899**
7	Security. Vote	28,469,000.00	0.00	28,469,000.00
8	Integrated Farm	0.00	0.00	0.00
9	**CAPITAL EXPENDITURE:**			
	ICT Hall	1,782,000.00	10,000,000	8,218,000.00
	Okada Bus stop	6,257,000.00	0.00	(6,257,000.00)
	Borehole	1,420,000.00	5,000,000	3,580,000.00
	Purchase of Vehicle	15,000,000.00	0.00	(15,000,000.00)
	Road Project	66,423,418.72	170,000,000	103,576,581.28
	Stadium	19,074,966.06	0.00	19,074,966.06
	Secretariat	16,074,922.78	0.00	16,074,922.78
	Sanitation	6,830,000.00	1,000,000	(5,830,000.00)
	Classroom dark	2,500,000.00	0.00	(2,500,000.00)
	Local Governments Joint Projects	**412,063,419.26**	0.00	**(412,063,419.26)**
	Total Capital Expenditure	**547,425,726.82**	**186,000,000**	**(361,425,726.82)**
	Unretired Advances	26,300,000.00	0.00	26,300,000.00
	Grand Total Capital Expenditure	**573,725,726.82**	**186,000,000.00**	**(387,725,726.82)**

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	Liquid Assets				
	CASH BALANCE:				
10	Cash-at-Hand			2,871,407.84	1,432,710.45
	Sub-Total Cash			**2,871,407.84**	**1,432,710.45**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. UBA	-do-	1014180358	(186,869.72)	
	2. Zenith Bank	-do-	1012897376	3,205.69	
	3. Zenith Bank	-do-	101,2877369	5,225.21	
	4. Zenith Bank	-do-	1015582170	(1,640.61)	
	5. Union	-do-	0118617522	652,004.51	
	6. Eco Bank	-do-	2350011825	1,299.7	
	7. Zenith		1015889518	83,179.13	
	8. Union	-do-	0118287684	50,228.44	
	9. Zenith	-do-	1016151249	7,171	
	Sub-Total Bank			613,803.35	

	Grand Total Liquid Assets	**3,485,211.19**	
12	**SALARY ADVANCE**		
	Salary Advance	0.00	0.00
13	**IMPREST:**	**2019**	**2018**
1	Dr. E. C. I. Ajuogu	4,250,000.00	4,250,000.00
2	Engr. Ogwuegbu Ibeawuchi	425,000.00	425,000.00
3	Korie J. O.	2,130,000.00	2,130,000.00
4	Ihemtuge Florence	910,000.00	910,000.00
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	2,635,000.00
12	Hon. Ekere .C. (V.C)	875,000.00	875,000.00
13	Hon. Okafor .B. (Seclog)	375,000.00	375,000.00
14	Hon. Emmauel Nwokeke	150,000.00	150,000.00
15	Hon. Silas Onuoha	70,000.00	70,000.00
16	Hon. Ignatuis Onuoha	70,000.00	70,000.00
17	Hon. Ohia Bright	65,000.00	65,000.00
18	Hon. Anthony Onwuka	70,000.00	70,000.00
19	Osuagwu Ngozi Chuks	140,000.00	140,000.00
20	Ofu. I.O.	500,000.00	500,000.00
21	Okere C.O.	230,000.00	230,000.00
22	Odom Chidi	200,000.00	200,000.00
23	Igwe P.B.	70,000000	70,000000
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	910,000.00
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	580,000.00
32	Igwe Calista .C.	800,000.00	800,000.00
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	550,000.00
48	Okeke, M. C.	600,000.00	600,000.00
49	Nzeoma Lucy N.	475,000.00	475,000.00
50	Duru Adaeze	400,000	0.00
51	Nwozu Njeiruka	350,000	0.00
52	Hon. Felix Keke	50,000	0.00
53	Ezirim Amaka	100,000	0.00
54	Hon. Bar Onyekele	1,500,000	0.00
	Sub. Total Imprest	**35,580,000**	**33,180,000**
14	**SERVICE ADVANCES**:		
14.1	**INTEGRATED FARM PROJECT:**		
	a. Mrs Ogu Immaculate .O.	143,000	143,000.00
	b. Engr. Obikara Chidi	2,425,000	1,995,000.00
	Sub-Total Integrated Farm Project	**2,568,000**	**2,138,000.00**
14.2	**CHAPEL PROJECT**:		
	a. Hon. Ogueri Percy Osondu	15,200,000	15,200,000.00
	Anoruo NT	17,700,000	.000
	Sub- Total Chapel Project	**32,900,000**	**15,200,000.00**
14.3	**GRADING AND CONSTRUCTION OF ROADS:**		
	a. Mr. Agim H.C.	22,000,000	22,000,000.00
	b. Mr. Anoru Timothy	22,750,000	22,750,000.00
	c. Mr. Ogwuegbu Ibeawuchi	84,960,000	84,960,000.00
	Sub- Total Grading/Construction of Roads	**129,710,000**	**129,710,000.00**
14.4	**PERSONNAL ADVANCES**:	**2019**	**2018**
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	500,000.00
14	Igwe P.B.	250,000.00	250,000.00
15	Njoku J.C.	21,000.00	21,000.00
16	Ebiziem C.C.	7,200.00	7,200.00
17	Chukwu B.N.	3,500.00	3,500.00
18	Ezeji Ifeoma	5,000.00	5,000.00
19	Azueke Chinyere	4,000.00	4,000.00
20	Keke Francis	5,000.00	5,000.00

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	28,123,717.84
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	15,783,530.00
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	15,463,275.00
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
587	Nwokek Chinoso	2,500,000	0.00
588	Nwachukwu A.C	4,000,000	0.00
589	Nwachukwu I.N	2,100,000	0.00
560	Hon. Felix Keke	170,000	0.00
561	Ezirim Amaka	410,000	0.00
562	Opara Charles	29,000	0.00
563	Igwe P.B	60,000	0.00
564	Engr. Obikara Chidi	430,000	0.00
565	Ajoonuma Obed	157,000	0.00
566	Nwachukwu A.C	1,125,000	0.00
567	Obioha Richard	280,000	0.00
568	Maduakolam G.C	3,000	0.00
569	Joshua Onuoha	28,000	0.00
570	Hon. Anyanwu H.I	41,000	0.00
571	Anoure T.N	450,000	0.00
	Sub-Total Persnnal Advances	**355,549.252.24**	**325,883,118.26**
	Grand Total.	**520,727,252.24**	**472,931,118.26**

15	**UNREMITTED DEDUCTIONS:**		**Actual 2019**		**2018**
15.1	**UNREMITTED TAXES:**	**BALANCE B/D ₦'m**	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
	Pay As you Earn (PAYE)	23,362,000.48	0.00	23,362,000.48	31,123,886.69
	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	**31,511,815.36**	**0.00**	**31,511,815.36**	**39,273,701.57**
	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	**37,482,889.21**	**0.00**	**37,482,889.21**	**45,244,755.42**

16	**DEPOSITS:**		
		2019 **₦'m**	**2018** **₦'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 Deposits**	**9,392,114.33**	**9,392,114.33**

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
	MONTH:					
1	January	0	32,474,726.17	4,873,924.34	34,338,618.27	71,687,268.78
2	February	51,163,418	32,474,726.17	4,873,924.34	34,338,618.27	122,850,686.78
3	March	59,306,924	32,474,726.17	4,873,924.34	34,338,618.27	130,994,192.78
4	April	13,395,000	32,474,726.17	4,873,924.34	34,338,618.27	85,082,268.78
5	May	109,716,754.00	32,474,726.17	4,873,924.34	34,338,618.27	181,404,022.78
6	June	42,071,826	32,474,726.17	4,873,924.34	34,338,618.27	113,759,094.78
7	July	87,361,084	32,474,726.17	4,873,924.34	34,338,618.27	159,048,352.78
8	August	94,331,712.11	32,474,726.17	4,873,924.34	34,338,618.27	166,018,980.89
9	September	51,874,804	32,474,726.17	4,873,924.34	34,338,618.27	123,562,072.78
10	October	52,214,801	32,474,726.17	4,873,924.34	34,338,618.27	123,902,069.78
11	November	84,673,009.49	32,474,726.17	4,873,924.34	34,338,618.27	156,360,278.27
12	December	138,007,921.12	32,474,726.17	4,873,924.34	34,338,618.27	209,695,189.90
	TOTAL	**784,117,253.72**	**389,696,714.04**	**58,487,092.08**	**412,063,419.24**	**1,644,364,479.08**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2019 ₦'m	**2018 ₦'m**
	MONTH:		
	January	76,700	160,600.00
	February	89,200	187,300.00
	March	289,400	249,800.00
	April	266,200	137,180.00
	May	451,900	104,300.00
	June	174,300	32,600.00
	July	771,350	52,000.00
	August	524,450	31,800.00
	September	491,650	31,900.00
	October	443,250	52,350.00
	November	614,550	114,700.00
	December	89,400	425,500.00
	Total	**4,282,450**	**1,580,030.00**

EXPLANATORY NOTES

1. Statutory Allocation : This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee (JAAC)Transfers to the Local Governments. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to Local Governments councils	784,117,253.72
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,644,364,479.17**

The total transfer of total allocation from JAAC to the State JAAC

2.10% share of the State Internally Generated Revenueunder review the Local GovernmastecCouncil did not receive thare share of the StateInternally Generatred Revenue

3.Personnel Cost: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	**538,172,643.41**
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**986,356,449.60**

4.Capital Expenditure: This comprised of all disbursement in respect of Projects and works which are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Government Council	135,362,307.56
	Local Governments Joint Project Funding by the Local Government Council	412,063,419.26
	TOTAL	**547,425,726.82**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF IKEDURU

LOCAL GOVERNMENT COUNCIL

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

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

IKEDURU LOCAL GOVERNMENT COUNCIL

The following are the significant accounting policies adopted by the Ikeduru Local Government Council in the preparation of 2019 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, 2019 to 31st December, 2019.

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.

IKEDURU LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of IkeduruLocal 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 Ikeduru 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 Ikeduru 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 IKEDURU LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 Ikeduru 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:

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

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

xviii. 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 Ikeduru 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 Ikeduru Local Government Council as at 31st December, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.



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

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,

Imo State.

IKEDURULOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
4,710,641,560.00	Statutory Allocation from JAAC	1	1,562,577,221.05	1,487,932,671.65
0.00	State Government Internally Generated Revenue (IGR)	2		0.00
	INTERNALLY GENERATED REVENUE(I G R)			
15,000,000.00	Capitation Rate		107,000.00	
23,900,000.00	Property Rate		550,000.00	0.00
81,930,000.00	Licenses, Fines, Fees and Royalty		3,377,700.00	1,855,000.00
48,000,000.00	Earnings from Commerce		37,100.00	3,006,115.00
15,000,000.00	Rent on Local Govt. Property		20,000.00	4,500.00
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
183,830,000.00	Miscellaneous		7,227,932.28	0.00
0.00	Other Revenue Sources	4		0.00
	Total Revenue			0.00
4,894,471,560.00	**Total Inflow from Operating Activities (A)**		**1,573,896,953.33**	1,492,798,286.65
	Payments:			
1,246,838,251.00	Personnel Cost	5	779,333,500.28	746,110,293.28
176,716,190.00	Overhead Cost	6	185,514,701.51	64,061,153.50
0.00	Sec. Vote	7	52,545,000.00	7,805,000.00
0.00	Integrated Farm Projects	8	1,085,500.00	4,000,000.00
3,317,100,000.00	Capital Expenditure	9	549,913,419.26	670,776,717.28
0.00	Interest Payment		0.00	0.00
4,740,6564,441.00	**Total Outflow from Operating Activities (B)**		**1,568,392,121.05**	**1,492,753,164.06**
153,817,119.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**5,504,832.28**	**45,122.59**
	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**		5,504,832.28	45,122.59
0.00	**Cash and its Equivalent as at 1/1/19**		**16,846,319.26**	**16,801,196.67**
0.00	**Cash and its Equivalent as at 31/12/19**		**22,351,151.54**	**16,846,319.26**

IKEDURU LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	23,034.96	2,248,430.00
Bank	11	22,328,126.58	14,597,889.26
Total Liquid Assets (A)		**22,351,151.54**	**16,846,319.26**
Investments and Other Cash Assets			
Salary Advance	12	1,365,858.90	1,365,858.00
Imprest	13	41,135,000.00	16,590,000.00
Service Advance	14	508,596,638.79	456,764,681.12
Loans Granted			0.00
Investment			0.00
Intangible Assets			0.00
Total Investments and Other Cash Assets(B)		**551,097,497.69**	**474,720,598.12**
TOTAL ASSETS C = (A + B)		**573,448,649.23**	**491,566,858.38**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		551,694,750.63	**475,561,959.78**
Unremitted Deductions	15	20,692,392.40	**14,943,392.40**
Capital Development Funds			0.00
Trust and Other Public Funds			0.00
TOTAL PUBLIC FUNDS (D)		**572,387,143.03**	**490,505,352.18**
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**
OTHER LIABILITIES			
Deposits	16	1,061,506.20	1,061,506.20
Total Other Liabilities (F)		**1,061,506.20**	**1,061,506.20**
TOTAL LIABILITIES G = (D + E +F)		**573,448,649.23**	491,566,858.38

IKEDURULOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
375,887,237.19	**OPENING BALANCE 1/1/19**		**475,561,959.78**				**(475,561,959.78)**
	ADD REVENUE:						
	ALLOCATIONS						
1,487,932,671.65	Statutory Allocation from JAAC	1	1,562,577,211.05	4,710,641,560.00	4,710,641,560.00	0.00	3,148,064,338.95
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		107,000.00	15,000,000.00	15,000,000.00	0.00	14,893,000.00
1,855,000.00	Property Rate		550,000.00	23,900,000.00	23,900,000.00	0.00	**23,350,000.00**
3,006,115.00	Licenses, Fines, Fees and Royalty		3,377,700.00	81,930,000.00	81,930,000.00	0.00	78,552,300.00
4,500.00	Earnings from Commerce		32,100.00	48,000,000.00	48,000,000.00	0.00	47,967,900.00
0.00	Rent on Local Govt. Property		20,000.00	15,000,000.00	15,000,000.00	0.00	14,980,000.0
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	0.0	0.0	0.00	0.00
0.00	**Miscellaneous**		7,227,932.28	0.00	0.00	0.00	(7,227,932.28)
	Total Internally Generated Revenue		**11,314,732.28**	**183,830,000.00**	**183,830,000.00**	0.00	**172,515,267.72**
	Other Revenue Sources of the Local Govt	4					
1,868,685,523.84	**Total Revenue (A)**		**2,049,453,913.11**	**4,894,471,560.00**	**4,894,471,560.00**	0.00	**2,845,017,646.89**
	EXPENDITURE						
746,110,293.28	Personnel cost	5	779,333,500.28	1,246,838,251.00	1,246,838,251.00	0.00	467,504,750.72
71,587,011.52	Overhead Cost	6	173,462,242.91	176,716,190.00	176,716,190.00	0.00	3,253,947.09
575,426,259.26	Capital Expenditure	9	544,963,419.26	3,317,100,000.00	3,317,100,000.00		2,772,136,580.74
1,393,123,564.06	**Total Expenditure (B)**		**1,497,759,162.45**	**4,740,654,441.00**	**4,740,654,441.00**	**0.00**	**3,242,895,278.55**
475,561,959.78	**OPERATING BALANCE**		**55,694,750.66**	**153,817,119.00**	**153,817,119.00**		397,877,631.66
	APPROPRIATIONS/TRANSFERS						
475,561,959.78	Transfer to Capital Development Fund		**551,694,750.66**	**153,817,119.00**	**153,817,119.00**	0.00	397,877,631.66
475,561,959.78	Closing Balance		**551,694,750.66**	**153,817,119.00**	**153,817,119.00**		397,877,631.66

IKEDURULOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
320,563,944.36	**Opening Balance**		220.699.644.88	**0.00**	**0.00**	**0.00**	(220.699.644.88)
	ADD REVENUE						
475,561,959.78	**Transfer From Consolidated Revenue Fund**		551,694,750.66	0.00	0.00	0.00	551,694,750.66
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
796,125,904.14	**TOTAL REVENUE**		**772,394,395.54**	**0.00**	**0.00**	**0.00**	**772,394,395.54**
	LESS CAPITAL EXPENDITURE						
575,426,259.26	**Capital Expenditure Sector**	9	544,963,419.26	3,317,100,000.00	3,317,100,000.00	0.00	2,772,136,580.74
	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
575,426,259.26	**TOTAL CAPITAL EXPENDITURE**		544,963,419.26	3,317,100,000.00	3,317,100,000.00	0.00	2,772,136,580.74
	Adjustments for Movements in Public Debts						
220.699.644.88	**Closing Balance**		227,430,976.28				

FINANCIAL STATEMENT NO. 8
IKEDURU LOCAL GOVERNMENT COUNCIL
NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS	Ref. Note	2019			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC	**A**	1,562,577,221.05	3,824,581,320.00	2,262,004,098.95	
	Add: Deduction at Source for Loan Repayment	**B**	0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)	**C**	0.00	0.00	0.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)	**D**	0.00	650,720,000.00	650,720,000.00	
	Total (Gross) JAAC Allocation to the Local Government		**1,562,577,221.05**	**4,475,301,320.00**	**2,912,724,098.95**	
	VALVE ADDED TAX:					
	Share of Value Added Tax	**E**	0.00	235,340,240.00	235,340,240.00	
	Total Value Added Tax		**0.00**	**235,340,240.00**	**235,340,240.00**	

	DETAILS	2019		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	0.00	0.00
	Total State Government Internally Generated Revenue	**0.00**	**0.00**	**0.00**
3	**C - INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	107,000.00	10,000,000.00	9,893,000.00
	Arrears of Capitation Rate	0.00	5,000,000.00	5,000,000.00
	Sub-Total Capitation Rate	**107,000.00**	**15,000,000.00**	**14,893,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	550,000.00	5,400,000.00	4,850,000.00
	Commercial Buildings (Hotels)	0.00	3,000,000.00	3,000,000.00
	Filling Station	0.00	3,000,000.00	3,000,000.00
	Communication Mast	0.00	12,500,000.00	12,500,000.00
	Sub-Total Property Rate	**550,000.00**	**23,900,000.00**	**23,350,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Bicycle License Fess	0.00	600,000.00	600,000.00
	Liquor License (Wine/ Beer)	0.00	2,000,000.00	2,000,000.00
	Native Liquor License	0.00	2,000,000.00	2,000,000.00
	Wheelbarrow License Fees	0.00	600,000.00	600,000.00
	Squatter/ Hawkers Permit	0.00	2,800,000.00	2,800,000.00
	Buses/Commercial Vehicle Emblems	0.00	7,600,000.00	7,600,000.00
	Eating House License Fees	0.00	600,000.00	600,000.00
	Kiosk License Fees	0.00	50,000.00	50,000.00
	Bakery House License Fees	0.00	300,000.00	300,000.00
	Auctioneers License Fees	0.00	500,000.00	500,000.00
	Canon Shooting License Fees	0.00	500,000.00	500,000.00

	Customary Marriage Registration Fees	100,000.00	0.00	100,000.00
	Operational Permit	143,800.00	30,000,000.00	29,856,200.00
	Clubs, Cultural and Social Organization Reg. Fees	38,000.00	0.00	38,000.00
	Identification/Oath Fees	1,223,700.00	15,000,000.00	13,771,300.00
	Maternity Fees	700,400.00	0.00	700,400.00
	Registration of Birth and Death	129,700.00	0.00	129,700.00
	Dispensary Fees	284,100.00	0.00	284,100.00
	Registration of Contractors Fees	550,000.00	0.00	550,000.00
	Sand Excavation Fees	0.00	10,000,000.00	10,000,000.00
	Registration of Marital Cases	8,000.00	0.00	3,000.00
	Welding Machine License Fees	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	10,000.00	10,000.00
	Printing Press License Fees	0.00	20,000.00	20,000.00
	Vulcaniser License Fees	0.00	30,000.00	30,000.00
	Motor Spare Parts License Fees	0.00	60,000.00	60,000.00
	Clock / Watch Repair License Fees	0.00	20,000.00	20,000.00
	Registration of Laundries and Dry Cleaning Lic. Fees	0.00	50,000.00	50,000.00
	Motor Mechanical Workshop License Fees	0.00	100,000.00	100,000.00
	Building Material License Fees	0.00	400,000.00	400,000.00
	Surface Kerosene Tank License Fees	0.00	30,000.00	30,000.00
	Photocopying and Document Service License Fees	0.00	20,000.00	20,000.00
	Block Making with Machine License Fees	0.00	15,000.00	15,000.00
	Sewing Institute License Fees	0.00	75,000.00	75,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	500,000.00	500,000.00
	Local Hair Barbing/Plating License Fees	0.00	400,000.00	400,000.00
	Advertisement License Fees	0.00	100,000.00	100,000.00
	Hire Charges/Heavy Equipment Fees	0.00	1,150,000.00	1,150,000.00
	Approved Building Plan Fee	0.00	200,000.00	200,000.00
	Customary Right of Occupancy Fees	0.00	3,500,000.00	3,500,000.00
	Tender Fees	200,000.00	0.00	200,000.00
	Canteen Proceed	0.00	500,000.00	500,000.00
	Royal Sale of Farm Produce	0.00	1,000,000.00	1,000,000.00
	Building Plan Registration Fees	0.00	300,000.00	300,000.00
	Sales of Unserviceable Stores License Fees	0.00	1,200,000.00	1,200,000.00
	Sub-Total Licenses, Fines and Fees	**3,377,700.00**	**81,930,000.00**	**78,552,300.00**

3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/Stallage Fees	0.00	8,000,000.00	8,000,000.00
	Motor Park Toll	30,000.00	5,000,000.00	4,970,000.00
	Slaughter House Fees	0.00	10,000,000.00	10,000,000.00
	Earnings from Agricultural Undertakings	7,100.00	25,000,000.00	24,992,900.00
	Sub-Total Earnings from Commerce	**37,100.00**	**48,000,000.00**	**47,962,900.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	20,000.00	3,000,000.00	2,980,000.00
	Rent on Other Local Government Buildings	0.00	2,000,000.00	2,000,000.00
	Rent on Other Local Government Landed Property	0.00	10,000,000.00	10,000,000.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**20,000.00**	**15,000,000.00**	**14,980,000.00**
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:**			
	Unclaimed deposit/ salaries	1,417,932.28	0.00	(1,417,932.28)
	Others	5,810,000.00	0.00	(5,810,000.00)
	Sub-Total Miscellaneous Revenue	**7,227,932.28**	**0.00**	**(7,227,932.28)**
	Grand Total Internally Revenue	**11,319,732.28**	**183,830,00.00**	**172,510,267.72**
4	**OTHER CAPITAL RECEIPTS:**			
	Surplus from Sales of Property, Plant and Equipt (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				
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	95,730,966.45	257,100,570.00	161,369,603.55
	Finance	54,820,159.48	195,968,560.00	141,148,400.52
	Medical and Health	130,074,105.47	465,425,980.00	355,351,874.53
	Planning Research and Statistics	8,603,762.55	56,491,680.00	47,887,917.45
	Agricultural and Natural Resources	19,402,133.55	95,631,340.00	76,229,206.45
	Works, Transport and Housing	7,415,793.25	79,552,731.00	72,136,937.75
	Information, Education and Social Welfare	15,102,773.34	96,667,390.00	81,564,616.66
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	389,696,714.08
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	58,487,092.11
	Sub-Total Personnel Cost	**779,333,500.28**	**1,246,838,251.00**	**467,504,750.72**
5.3	**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	7,895,750.00	20,561,120.00	12,665,370.00
	Utility Services	0.00	2,500,000.00	2,500,000.00
	Telephone and Postal Services	32,000.00	2,500,000.00	2,468,000.00
	Stationery and Printing	3,989,020.00	13,604,760.00	9,615,740.00
	Maintenance of Office Furniture and Equipment	15,424,200.00	12,131,000.00	(3,293,200.00)
	Maintenance of Vehicle and Capital Assets	1,408,430.00	25,471,000.00	24,062,570.00
	Consultancy and Professional Services	0.00	0.00	0.00

	Training, Staff Development and Welfare	6,576,100.00	30,088,490.00	23,512,390.00
	Entertainment and Hospitality	16,200,450.00	11,528,000.00	(4,672,450.00)
	Miscellaneous Expenses	120,643,792.91	4,000,000.00	116,643,793.55
	Provision of Service Materials	1,297,500.00	3,393,000.00	2,095,500.00
	Total Overhead Cost By Function	**173,467,242.91**	**127,176,390.00**	**(46,290,852.91)**
6.2	**OVERHEAD COSTS BY SECTORS (DEPT:)**			
	The Council	146,764,305.36	95,676,390.00	(51,087,915.36)
	Administration	12,359,700.00	6,000,000.00	(6,359,,700.00)
	Finance	13,238,237.55	6,000,000.00	(7,238,237.55)
	Medical and Health	535,000.00	4,200,000.00	3,665,000.00
	Planning Research and Statistics	450,000.00	3,100,000.00	2,650,000.00
	Agricultural and Natural Resources	0.00	4,100,000.00	4,100,000.00
	Works, Transport and Housing	120,000.00	5,100,000.00	4,980,000.00
	Information, Education and Social Welfare	0.00	3,000,000.00	3,000,000.00
	Total Overhead Cost by Sector (Department)	**173,467,242.91**	**127,176,390.00**	**(46,290,852.91)**
7	**Security vote**	**52,545,000.00**	**0.00**	**52,545,000.00**
8	**Intergreted Farm Projects**	**1,085,500.00**	**0.00**	**1,085,500.00.00**
9	**CAPITAL PROJECT:**			
	1. Purchase of vehicles	15,000,000.00	117,000,000.00	102,000,000.00
	2. Roads Rehabilitation & Constr., of drainages	23,200,000.00	800,000,000.00	776,800,00.00
	3.Constr., of Stadium	33,500,000.00	50,000,000.00	16,500,000.00
	4. Purchase of constr. equipment	40,000,000.00	0.00	(40,000,000.00)
	5. Secretariat Project	19,200.000.00	45,000,000.00	25,800,000.00
	6.Rehabilitation of Borehole	2,000,000.00	30,796,000.00	28,796,000.00
	7. Other Projects	0.00	2,274,304,000.00	2,274,364,000.00
	Local Governments Joint Projects	**412,063,419.26**	0.00	**(412,063,419.26)**
	Total Capital Expenditure	**544,963,419.26**	**3,317,100,000.00**	**2,772,136,580.74**
	Unretired advances	**4,950,000.00**	**0.00**	**0.00**
	Total Capital Expenditure	**549,913,419.26**	**3,317,100,000.00**	**2,772,136,580.74**

10	**CASH BALANCE:**				
	Cash-at-Hand			23,024.96	2,248,430.00
	Sub-Total Cash			**23,024.96**	**2,248,430.40**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	Zenith Bank Plc.	Project Account	1015936357	8,239.16	17,678.66
	Zenith Bank Plc.	Salary Account	1015166440	2,103,506.29	(1,710.17)
	Unity	Rural Road project	10030579952	10,068.00	10,068.00
	First Bank	Not disclosed	Not Disclosed	78,405.92	78,405.92
	Eco Bank Plc.	-do-	-do-	(18,230.44)	(18,230.44)
	Eco Bank Plc.	-do-	-do-	124.93	124.93
	Diamond	-do-	-do-	14,418,975.98	14,418,975.98
	Heritage Bank	Agric Project Account	6000492110	46,035.35	46,035.35
	Fidelity	Not disclosed	5030049583	36,054.01	36,054.01
	Zenith Bank Plc.	-do-	1012935029	10,486.62	10,486.62
	Zenith Bank Plc..	Revenue Account	1016437961	387,106.69	0.00
	UBA Plc.	Rebuild Imo Ikeduru	1022050794	783,188.97	0.00
	FCMB Plc.	Salary Account	6247995012	4,464,165.71	0.00
	Sub-Total Bank			**22,328,126.58**	**15,897,454.03**
	Grand Total Cash and Bank			**22,351,151.45**	**16,846,319.26**
				2019 ₦'m	**2018 ₦'m**
12	**SALARY ADVANCE**				
1	OhamsSylvanus			6,322.99	6,322.99
2	ChiomaOnyenwe Amadi			22,899.00	22,899.00
3	Kemdirim Anyanwu			247,500.00	247,500.00
4	Ewuzie Geoffrey			25,003.28	25,003.28
5	Opara Innocent			2,503.28	2,503.28
6	Oguike C.A.			10,000.00	10,000.00

7	Nwanjo Samuel	10,000.00	10,000.00
8	Aharanwa I.A.	35,492.00	35,492.00
9	Nzewunwa M.O.	45,970.00	45,970.00
10	Orji A.O.	45,859.50	45,859.50
11	Madu Elizabeth	46,269.00	46,269.00
12	Oguzie J.O.	55,503.00	55,503.00
13	Onuoha E.O.	40,764.00	40,764.00
14	Akponna J.A.I.	58,266.00	58,266.00
15	IwuagwuEmenike	2,637.10	2,637.10
16	Onumajuru I.N.	31,535.00	31,535.00
17	Ehujor Lillian	40,116.76	40,116.76
18	Iheagwu J.U.	57,726.00	57,726.00
19	Mbah Eugene	59,319.00	59,319.00
20	Ihugba C.	10,138.00	10,138.00
21	Ibeawuchi J.U.	57,294.50	57,294.50
22	Ezekwem Victor	10,000.00	10,000.00
23	Ogu .S. Brown	20,000.00	20,000.00
24	Akuchie Christian	50,537.25	50,537.25
25	AdikibeRomanus	27,530.01	27,530.01
26	Ephraim Iwuanyanwu	43,499.51	43,499.51
27	Ashimonye C.C.	1,986.09	1,986.09
28	Iheanacho Samuel	3,607.49	3,607.49
29	OkechukwuUdoka	27,591.96	27,591.96
30	Anyanwu N.A.	24,226.37	24,226.37
31	AnumuduNgozi	31,659.51	31,659.51
32	Osuoha T.N.	105,193.65	105,193.65
33	Anah Blessing	56,324.70	56,324.70
34	Eke Peter C.	6,558.09	6,558.09
35	Agnes E. Nmegwu	26,025.86	26,025.86
36	Emma Ugwuegbu	20,000.00	20,000.00
	Total Salary Advance	**1,365,858.90**	**1,365,858.90**
13	**IMPREST:**		
1	Hon. Engr. Obinna Nshirim	600,000.00	2,700,000.00
2	Hon. Evan Enwerem	2,700,000.00	2,200.000.00

3	Ihesinulo M. P.	2,200.000.00	770,000.00
4	Uchechara Chuks	770,000.00	475,000.00
5	Ajukwe A. U.	475,000.00	725,000.00
6	Anyanmu Ann	725,000.00	725,000.00
7	John Okere Ogechi	835,000.00	835,000.00
8	Jude Okere	505,000.00	505,000.00
9	Uwah Chidinma	600,000.00	600,000.00
10	Eke Njoku RCD	785,000.00	785,000.00
11	Asugwu T.	450,000.00	450,000.00
12	Akanwu I. A.	475,000.00	475,000.00
13	Ibe Tecular	625,000.00	625,000.00
14	Adaku Akunugwe	25,000.00	25,000.00
15	Emeka Nnorom	50,000.00	50,000.00
16	Nkeiru Mba	150,000.00	150,000.00
17	Uzoigwe Chinenye	690,000.00	690,000.00
18	Okereke Onyemuwa	200,000.00	200,000.00
19	Uzowuru L.C.	665,000.00	665,000.00
20	Njoku Ebere	100,000.00	100,000.00
21	Echebelem Rosita A.	595,000.00	595,000.00
22	Madu Anayo	785,000.00	785,000.00
23	Ema Alaribe Blessing	125,000.00	125,000.00
24	Ejimadu E. O.	1,560,000.00	1,560,000.00
25	Opera Marble	75,000.00	75,000.00
26	Asikogu Samuel	1,410,000.00	1,410,000.00
27	Hon. Anyaehie Okameme	2,700,000.00	2,700,000.00
28	Hon. Lolo Augustina Avusa	450,000.00	450,000.00
29	Hon. A. C. Akonye	450,000.00	450,000.00
30	Hon. Metu Chuks	5,000,000.00	0.00
31	Nwokoro Oluchi A.	590,000.00	0.00
32	Ebere Francisca S.E.	270,000.00	0.00
33	Okonkwo Mareel	2,500,000.00	0.00
34	Hon. Osuji Henry	730,000.00	0.00

35	Hon. Emere Uchenna	1,000,000.00	0.00
36	Onyenze Adanna C.	455,000.00	0.00
37	Amah Blessing	335,000.0.0	0.00
38	Hon. Egesimba Chris	350,000.00	0.00
39	Hon. Anyanwu Chijioke Evans	350,000.00	0.00
40	Hon. Agams Isaac N.	350,000.00	0.00
41	Hon. Ekwueme Emmanuel	350,000.00	0.00
42	Hon. (Mrs.) Njoku Bernadeth	350,000.00	0.00
43	Hon. Ogideh Emeka	350,000.00	0.00
44	Hon. (Mrs.) Obi Bank Felicia	350,000.00	0.00
45	Hon. (Mrs.) Soronnadi Ann	350,000.00	0.00
46	Hon. Chijioke Isdore	350,000.00	0.00
47	Hon. Ofoajoku Cliff	350,000.00	0.00
48	Hon. Iwuji Okechi	350,000.00	0.00
49	Hon. Ejims Oscar	350,000.00	0.00
50	Lilian Ben Opara (Mrs.)	100,000.00	0.00
51	Hon. Dr. Opara Anslem	3,750,000.00	0.00
52	Opara Clara (Mrs.)	250,000.00	0.00
53	Oke Chinwe (Mrs.)	120,000.00	0.00
54	Engr. Egbulonu B. A.	60,000.00	0.00
	Sub Total Imprest	**41,135,000.00**	**16,590,000.00**
14.1	**PROJECT ADVANCES:**		
	i. INTEGEATED FARM PROJECT:		
	1. Mrs. Uzoigwe Chinenye	1,085,500.00	0.00
	Sub-Total Integrated Farm Project	**1,085,500.00**	**0.00**
	ii. GRADING AND REHABILITATION OF ROADS:		
	Arch. Madu Anayo	4,950,000.00	0.00
	Sub-Total Grading of Rural Roads	**4,950,000.00**	**0.00**
14.2	**PERSONAL ADVANCE:**		

1	E. C. Iwuagwu	500.00	500.00
2	P. E. Iwuoha	121,525.00	121,525.00
3	D. C. Ejiofor	2,710.00	2,710.00
4	S. U. Udeze	82,000.00	82,000.00
5	J. O. Nwaosu	1,603.00	1,603.00
6	F. C. Chukwuocha	465,695.00	465,695.00
7	C. A. C. Obiajunwa	205,000.00	205,000.00
8	A. O. Isiguzo	284,080.00	284,080.00
9	P. A. Anumnu	118,600.00	118,600.00
10	B. C. Oguinye	142,000.00	142,000.00
11	Mercy Ohalete	2,350.00	2,350.00
12	B. N. Nwadibia	26,200.00	26,200.00
13	R. C. Kema	161,000.00	161,000.00
14	Hon. E. G. Kema	19,400.00	19,400.00
15	Blessing Nwafor	8,390.00	8,390.00
16	E. O. Ugwu	2,000.00	2,000.00
17	IwuagwuEmenike	109,950.00	109,950.00
18	E. C. Okoro	1,600.00	1,600.00
19	Duru F. I.	2,500.00	2,500.00
20	Hon. Chris Emeagwa	54,000.00	54,000.00
21	Hon. Oparaugo D. A.	304,000.00	304,000.00
22	Hon. P. C. Onwubuariri	35,000.00	35,000.00
23	Hon. ChinyereUkaegbu	204,000.00	204,000.00
24	Hon. Vincent Chikezie	154,000.00	154,000.00
25	Hon. Barr. UzoechiUgochukwu	7,607,000.00	7,607,000.00
26	Hon. ChimaOkoroiwu	5,589,120.00	5,589,120.00
27	Emehibe C. C.	73,000.00	73,000.00
28	Egbujor Agnes O.	28,000.00	28,000.00
29	Efuruka Agnes O.	3,050.00	3,050.00
30	Maureen Chukwuoha	14,000.00	14,000.00
31	Akurulo C. D.	28,500.00	28,500.00
32	Iwuagwu Gloria	2,000.00	2,000.00
33	Hon. Engr. Peter Nshirim	15,069,600.00	15,069,600.00
34	Hon. Collins Amarikwa	800,000.00	800,000.00
35	Onyenachiya F. U.	1,785,000.00	1,785,000.00
36	Anokwute F. U.	10,000.00	10,000.00
37	Hon. Anthony Duru	100,000.00	100,000.00

38	Dikeocha Ebenezer	11,100.00	11,100.00
39	OnwusonyeDonatus	38,000.00	38,000.00
40	C. N. Ike A.	74,000.00	74,000.00
41	Nzefuihe I. C.	149,000.00	149,000.00
42	Amuzie A. E.	100,000.00	100,000.00
43	Mike Njoku	1,015,066.00	1,015,066.00
44	Egesie A. O.	3,965,850.00	3,965,850.00
45	Onukwusi D.	161,050.00	161,050.00
46	Ofoegbu Jerry	56,300.00	56,300.00
47	Onuegbunwa Innocent	5,500,000.00	5,500,000.00
48	Ndulor Ben C.	78,000.00	78,000.00
49	Hon. ChineduUwaegbulem	16,776,100.00	16,776,100.00
50	Amuforo Bridget N.	980,700.00	980,700.00
51	Nganya Francis	50,000.00	50,000.00
52	Kemakolam A. N.	262,000.00	262,000.00
53	Nwaru A. O.	104,160.00	104,160.00
54	Ohams S. O.	299,500.00	299,500.00
55	ChukwuemekaAcho	15,000.00	15,000.00
56	Ezem Stanley	2,506,000.00	2,506,000.00
57	Uzoechi Anthony	319,700.00	319,700.00
58	Ukaegbu M. C.	50,000.00	50,000.00
59	Lolo Rose Igboecheonwu	2,207,431.61	2,207,431.61
60	OkoroaforChiemeka	230,000.00	230,000.00
61	ArisiukwuMarcilinus	192,500.00	192,500.00
62	Ibe Patience	110,000.00	110,000.00
63	Esther Ibeh	120,000.00	120,000.00
64	Iwueke Anthony	120,000.00	120,000.00
65	Ayoka C. Ikenna	110,000.00	110,000.00
66	Didacus Anyanwu	319,000.00	319,000.00
67	Victor Nwosu	110,000.00	110,000.00
68	Nwagwu Remy	165,000.00	165,000.00
69	Opara Emilia	110,000.00	110,000.00
70	Ekeanyanwu M. A.	10,000.00	10,000.00
71	Soronnadi I. O.	1,540,000.00	1,540,000.00
72	NwagwuJessy	170,000.00	170,000.00
73	Idueze Sam	56,000.00	56,000.00
74	Oluoha P. C.	10,000.00	10,000.00

75	Ugwunali Victor	122,000.00	122,000.00
76	Osuji Aloysius	700,000.00	700,000.00
77	IheanachoLyson	1,950,000.00	1,950,000.00
78	Mbaegbu Edmond	1,824,000.00	1,824,000.00
79	Ohanyere George	1,385,000.00	1,385,000.00
80	Ibeawuchi J. U.	336,000.00	336,000.00
81	Oguzie George	10,000.00	10,000.00
82	Christopher Ndukwe	10,000.00	10,000.00
83	Agukwe A. U.	40,000.00	40,000.00
84	Ezeka A. U.	479,400.00	479,400.00
85	Onyechege Comfort	2,702,000.00	2,702,000.00
86	Okorie I. F.	140,000.00	140,000.00
87	Abaduah I.	140,000.00	140,000.00
88	D. P. O.	700,000.00	700,000.00
89	S.S.S.	700,000.00	700,000.00
90	Anusiem F. U.	70,396.00	70,396.00
91	Obinna E. A.	5,472,620.00	5,472,620.00
92	Igbo Wisdom	28,718.00	28,718.00
93	AlaomaNwosu (TR)	1,705,000.00	1,705,000.00
94	Akuchie C.	2619,502.65	2619,502.65
95	Mgborogwu A. E.	145,470.00	145,470.00
96	Nwadia Helen	500.00	500.00
97	Grace N.	50,000.00	50,000.00
98	Ekwegide M. O.	78,228.40	78,228.40
99	I. N. Chinaka	11,500.00	11,500.00
100	Anyanwu G. O. C.	702,200.00	702,200.00
101	Oziri Oluchi	20,000.00	20,000.00
102	Ekwusaranye C.	35,000.00	35,000.00
103	Ewuziem C. O.	13,000.00	13,000.00
104	Nze P.	200,000.00	200,000.00
105	Jiakponna Angela	193,064.00	193,064.00
106	Emeafu Stella	40,244.85	40,244.85
107	Onuoha E. O.	63,300.00	63,300.00
108	Nwaneshiodu Eucharia	23,800.00	23,800.00
109	Oriaku R. (Mrs)	28,000.00	28,000.00
110	Ekechukwu Nkerika	10,000.00	10,000.00
111	Uwah C. C.	1,329,800.00	1,329,800.00

112	Ohanyere Bridget	1,520,000.00	1,520,000.00
113	Theresa Iwuoha	540,000.00	540,000.00
114	Okoro Tony	1,445,000.00	1,445,000.00
115	Agunanne Prisca	20,000.00	20,000.00
116	Okwara P. C.	2,628,300.00	2,628,300.00
117	Barr. Ken Uzoechi	20,505,676.90	20,505,676.90
118	Ogbuji Linus	2,100,000.00	2,100,000.00
119	Barr. Onuoha	1,700,000.00	1,700,000.00
120	Chijioke Ihugba	94,338.00	94,338.00
121	Ugwu Godfrey	5,000.00	5,000.00
122	Nnadi Egbulem Charity	20,000.00	20,000.00
123	Ugbajah C. I.	1,152,000.00	1,152,000.00
124	Iheanyi Nwafor	1,000,000.00	1,000,000.00
125	Onyenachiya O. F.	325,000.00	325,000.00
126	Mrs. Amarikwa	32,000.00	32,000.00
127	Dr. Sunday Orji	60,000.00	60,000.00
128	Amaku P. (Mrs)	27,000.00	27,000.00
129	Igbonnaji Chukwuma	50,000.00	50,000.00
130	Iheanacho M. J.	56,000.00	56,000.00
131	Sir AlphonsusOnuegbu	10,161,500.00	10,161,500.00
132	Hon. Raphael Ibeh	2,300,000.00	2,300,000.00
133	Hon. Gideon Ezeji	445,535.00	445,535.00
134	Ndubueze T. U.	1,348,000.00	1,348,000.00
135	Chief Val Okechukwu	316,000.00	316,000.00
136	Emerem Stella	2,000.00	2,000.00
137	Ejiofor Josephine	106,000.00	106,000.00
138	Abba S. A.	50,000.00	50,000.00
139	Okonkwo V. I.	220,000.00	220,000.00
140	Ohiri Mike	50,000.00	50,000.00
141	Ebere F. S. E.	50,000.00	50,000.00
142	AdikaibeRomanus	13,000.00	13,000.00
143	Anyanwu Onyekachi	5,000.00	5,000.00
144	Eburuche Patrick	5,000.00	5,000.00
145	Ebuka E. C.	2,202,590.00	2,202,590.00

146	F. D. Nnodim	5,995.00	5,995.00
147	C. Anyanwu	4,950.00	4,950.00
148	I. R. Amadi	796,449.00	796,449.00
149	Hope N. Kamalu	820.00	820.00
150	Hon. Emele N. Emele	35,000.00	35,000.00
151	A. C. Emenike	15,000.00	15,000.00
152	Wilfred Anyanwu	21,190.00	21,190.00
153	V. I. Anunobi	2,570.00	2,570.00
154	Blessing Iwuoha	88,032.00	88,032.00
155	S. C. Akpasuo	670,000.00	670,000.00
156	Chika Agunanna	70,000.00	70,000.00
157	H.C. Chukwuka	150,000.00	150,000.00
158	BasseyUdoh	50,000.00	50,000.00
159	T.M. Gotip	150,000.00	150,000.00
160	C.O. Orindu	180,000.00	180,000.00
161	Obanny Florence	200,000.00	200,000.00
162	Onyeagba C.A.	540,000.00	540,000.00
163	N.F.A. Duruegburuo	701,300.00	701,300.00
164	J.C. Nwabuoko	180,000.00	180,000.00
165	Solomon Oguchukwu	250,000.00	250,000.00
166	P.C. Onyekachi	21,000.00	21,000.00
167	Adeoyiri A.	150,000.00	150,000.00
168	NgoziAnumudu	100,000.00	100,000.00
169	Ezeji Martins	255,000.00	255,000.00
170	Agoha S.E.	120,000.00	120,000.00
171	Joy UgwuBajoh	20,000.00	20,000.00
172	C.C. Igwe	1,770,000.00	1,770,000.00
173	Iheanacho Daniel	12,000.00	12,000.00
174	MbaegbuSylvanus	270,000.00	270,000.00
175	Engr. Obinna Nshirim	22,000.00	22,000.00
176	Agbaegbu Ethelbert	4,000.00	4,000.00
177	RomanusMadu	48,000.00	48,000.00

178	Ejiofor Godwin	280,000.00	280,000.00
179	Ezeribe S.N.	270,000.00	270,000.00
180	Amah B.C. (Mrs.)	147,000.00	147,000.00
181	Onyeka Anyanwu	50,000.00	50,000.00
182	C.N. Chukwu	776,000.00	776,000.00
183	Juliet Osuji C.	73,000.00	73,000.00
184	Onuekwusi M.I.	19,000.00	19,000.00
185	Theresa Chieke	3,000.00	3,000.00
186	Iwuoha Leticia	83,100.00	83,100.00
187	Chief Sam Aka	3,025,000.00	3,025,000.00
188	Lolo Josephine Aka	484,000.00	484,000.00
189	Hon. Barr. Evans Enwerem	4,,998,000.00	4,,998,000.00
190	Nze Justice	265,000.00	265,000.00
191	Victor Assams	525,000.00	525,000.00
192	Mrs. Igwe	140,000.00	140,000.00
193	Nze Ernest Opara	350,000.00	350,000.00
194	Nwachukwu Everest	365,000.00	365,000.00
195	OhiaHyginus	250,000.00	250,000.00
196	Iwuji Ernest	760,000.00	760,000.00
197	EjimoguChidebere	75,000.00	75,000.00
198	Ndukwe Joy	65,000.00	65,000.00
199	Donatus Amadi	3,000.00	3,000.00
200	ZebOsuagwu	1,050,000.00	1,050,000.00
201	Oduagwu Stanley A.	500,000.00	500,000.00
202	Egumogu Perpetua O.	250,000.00	250,000.00
203	Akakuru Godwin	10,000.00	10,000.00
204	Amadi Levi	14,000.00	14,000.00
205	OziomaEkwe	20,000.00	20,000.00
206	Anunuso Doris	30,000.00	30,000.00
207	Dr. Mrs. V.N. Onyeukwu	800,000.00	800,000.00
208	Nwanna Cecilia	5,000.00	5,000.00
209	Ozioma Emma	10,000.00	10,000.00

210	Ikpeama Mac Anthony	63,000.00	63,000.00
211	Uloha C.C.	11,286,000.00	11,286,000.00
212	Benjamin Oriaku	3,199,632.00	3,199,632.00
213	Edoziem Veronica	8,000.00	8,000.00
214	Linda NneomaAnusiem	27,460.00	27,460.00
215	Hon. ChibuzorAbano	319,000.00	319,000.00
216	Nwaike John	154,000.00	154,000.00
217	R. Uchegbu	6,000.00	6,000.00
218	Lawrence Echemazu	44,000.00	44,000.00
219	Rita Primus Nwoha	2,000.00	2,000.00
220	Ruth Egenti	1,000.00	1,000.00
221	M.O. Nzewunwa	132,900.00	132,900.00
222	Ursula Elekwachi	2,000.00	2,000.00
223	Stella Abiakam A.	5,000.00	5,000.00
224	Stella .N. Orieukwu	10,000.00	10,000.00
225	Elizabeth Nkwoaba	10,000.00	10,000.00
226	C.A.C. Iwu	60,000.00	60,000.00
227	Gory Agwunobi	19,207.00	19,207.00
228	IkechukwuNdukwe	200,000.00	200,000.00
229	Obilonu R.E.	111,800.00	111,800.00
230	Samuel Iwuanyanwu	100,000.00	100,000.00
231	Hon. Isaac Onuekwusi	10,000.00	10,000.00
232	Franca C. Onwukwe	10,000.00	10,000.00
233	Ogbonna G.C.	2,500.00	2,500.00
234	Chika Okoroiwu (Mrs.)	50,000.00	50,000.00
235	J.N. Duru	8,000.00	8,000.00
236	G.N. Anyanwu	29,600.00	29,600.00
237	A.E. Ikeaka	412,000.00	412,000.00
238	M.C. Ukaegbu	110,000.00	110,000.00
239	C.E. Egbuka	1,485,000.00	1,485,000.00
240	B. Ike	2,000.00	2,000.00
241	Sylvester Ajulu	3,000.00	3,000.00

242	Ezenbungaya I.F.	687,166.67	687,166.67
243	Tina Echeta	2,000.00	2,000.00
244	Iheriohanma T.I.	15,000.00	15,000.00
245	Akubuiro Patricia	10,000.00	10,000.00
246	OnyerizidaJustina	10,000.00	10,000.00
247	Asinobi Hope	10,000.00	10,000.00
248	C.U. Kekeocha	12,000.00	12,000.00
249	Robert Nwekegbu	4,000.00	4,000.00
250	Rose Igboecheonwu	1,302,000.00	1,302,000.00
251	ObilorEucharia	110,000.00	110,000.00
252	V.I. Ogueri	1,600,000.00	1,600,000.00
253	Ekwebe S.A.	500,000.00	500,000.00
254	Orji Chinedu	110,000.00	110,000.00
255	Amadi Chioma	45,000.00	45,000.00
256	Florence Osuji	5,912.25	5,912.25
257	A.O. Orji	38,064.00	38,064.00
258	Iheboro Anthony A.	32,578.80	32,578.80
259	Michael Njoku	20,206.60	20,206.60
260	E.U. Anusiem	70,396.00	70,396.00
261	Uchenna Victoria	10,000.00	10,000.00
262	Leonard Ofor	1,000.00	1,000.00
263	ChibuzorUgbaja	11,919.45	11,919.45
264	Lolo ChinyereOgueri	50,000.00	50,000.00
265	Damian Ibe	60,500.00	60,500.00
266	Dr. Sunday Orji	60,000.00	60,000.00
267	EmekaAcho	55,000.00	55,000.00
268	Iheanacho F.C.	50,000.00	50,000.00
269	Iheagwu J.U. (Mrs.)	130,000.00	130,000.00
270	Okoroafor W.N.	44,500.00	44,500.00
271	Nwaiwu Happiness	5,000.00	5,000.00
272	Nwogu Christiana	5,000.00	5,000.00
273	F.S. Ogbonna	121,400.00	121,400.00

274	Engr. D.O. Akuchie	827,100.00	827,100.00
275	Mrs. Nwosu T.C.	10,000.00	10,000.00
276	Beatrice Azorume	4,000.00	4,000.00
277	I.A. Aharanwa	3,931,990.00	3,931,990.00
278	R.W. Duru	40,000.00	40,000.00
279	Pauline Mbagwu	21,000.00	21,000.00
280	V.F. Uzokwe	243,650.00	243,650.00
281	J.I. Mere	78,500.00	78,500.00
282	J.C.M. Okoro	246,000.00	246,000.00
283	J.M. Amaechi	702,000.00	702,000.00
284	Nze Christopher A.	10,000.00	10,000.00
285	Benjamin Nwosu	558,000.00	558,000.00
286	Okoroiwu Chika	50,000.00	50,000.00
287	Ugwunebo Ben	111,000.00	111,000.00
288	Ngirika C.O.	113,000.00	113,000.00
289	Osuji C.C.	37,893.81	37,893.81
290	Nneke Henry C.	10,000.00	10,000.00
291	Nwachukwu Mathias	550,000.00	550,000.00
292	Emmanuel Anagaraku	13,000.00	13,000.00
293	U.N. Ekezie	5,000.00	5,000.00
294	Chidomere Johnson	100,000.00	100,000.00
295	Cliff OforAjoku	100,000.00	100,000.00
296	Ukaegbu Basil	7,000.00	7,000.00
297	Kate Otuechere	254,000.00	254,000.00
298	Sir Dr. A.O. Agwamba	100,000.00	100,000.00
299	OguikeChioma	115,000.00	115,000.00
300	Igbokwe Sunday	10,000.00	10,000.00
301	Nwachukwu Martins	8,860,000.00	8,860,000.00
302	Ogu Brown S.K.	60,500.00	60,500.00
303	NnamdiAjoku	1,000.00	1,000.00
304	Igbokwe Reginald	80,000.00	80,000.00
305	Nwagwu J.	80,000.00	80,000.00

306	Omeagu U.M.	922,000.00	922,000.00
307	Alaribe Emma P.	3,337,431.83	3,337,431.83
308	Ejinkonye I.	793,000.00	793,000.00
309	Ezekwem Victoria	60,000.00	60,000.00
310	Uwazie G.E.	40,000.00	40,000.00
311	Mbah Eugene	10,000.00	10,000.00
312	Umunnah L.M.	161,080.00	161,080.00
313	Manu .P.	5,828,700.00	5,828,700.00
314	Amadi S.N. (Consec)	74,000.00	74,000.00
315	Hon Opara Patrick	250,000.00	250,000.00
316	Onuekwusi M.I.	19,000.00	19,000.00
317	Nwadinigwe I.U.	37,500.00	37,500.00
318	Ogbenta V.I.	50,000.00	50,000.00
319	Onyekachi P.C.	28,000.00	28,000.00
320	Duruaku Peter	20,000.00	20,000.00
321	Hon OguruikeNgozi	70,000.00	70,000.00
322	Uzowuru L.N.	415,600.00	415,600.00
323	EmekaChidindu (HOD Agric)	60,000.00	60,000.00
324	Akanwa I.A.	116,685,919.38	116,685,919.38
325	EchekaUche	360,000.00	360,000.00
326	Anunuso Doris	10,000.00	10,000.00
327	Asoegwu Theolouis	782,200.00	782,200.00
328	Alison Innocent	10,000.00	10,000.00
329	Amadi Kate	3,000.00	3,000.00
330	Uwazie Gabriel	50,000.00	50,000.00
331	Anagaraku Emma	240,300.00	240,300.00
332	UgoeziUgoezi	110,000.00	110,000.00
333	Iheanacho M.J.	3,000.00	3,000.00
334	Egbe C.O (DAGS)	5,826,950.00	5,826,950.00
335	Osuoha T.N	908,800.00	908,800.00
336	NwosuTessy	200,000.00	200,000.00
337	Hon. IykeOchianwunma	2,857,431.83	2,857,431.83

338	Hon. Gerald Nkwekegbu	2,857,431.83	2,857,431.83
339	Mrs. Anyanwu (Chairperson)	550,000.00	550,000.00
340	Otti K.C.	460,000.00	460,000.00
341	Ugo Sabina	3,742.00	3,742.00
342	Mbah I.S.	506.00	506.00
343	Nwaihim Stephen	19,365.00	19,365.00
344	Uzoegbu Christian	9,768.00	9,768.00
345	Onumajuruijeoma	30,692.40	30,692.40
346	IkeagwuChinyere	3,500.00	3,500.00
347	Ihesie Ann	165,000.00	165,000.00
348	AmanzeIyeh	46,900.00	46,900.00
349	Ulokanjo P.N.	22,000.00	22,000.00
350	Agamegwa Ephraim	42,850.00	42,850.00
351	Onyekwere Solomon	167,070.00	167,070.00
352	AmuchieCyracus	872.32	872.32
353	UkunnaChinedu	100.00	100.00
354	OparaochaIwujiKelechi	45,050.00	45,050.00
355	Agwu Damian	400.00	400.00
356	OnoniwuCordelia	400.00	400.00
357	Oguzie Angus	3,560.00	3,560.00
358	Ewurum Jacinta	300.00	300.00
359	Ekwu Richard	4,960.00	4,960.00
360	Enyidede C.C.	31,250.00	31,250.00
361	Osuoha Samuel	59,590.00	59,590.00
362	NwagwuCosmas	5,500.00	5,500.00
363	Ajoku Stella	600.00	600.00
364	Anusionwu I.K.	1,240.00	1,240.00
365	Ikediala P.O.	146,650.00	146,650.00
366	Ubochi Felicia	5,000.00	5,000.00
367	NgeremI.paul	3,500.00	3,500.00
368	OparaGoddy	800.00	800.00
369	OduahEmeka	33,922.00	33,922.00

370	Nnochiri R.O	2,550.00	2,550.00
371	Akujobi A.O.	2,800.00	2,800.00
372	Ibecheozor R.N.	2,000.00	2,000.00
373	Agu Felicia	1,830.00	1,830.00
374	Mbah Barnabas	789,000.00	789,000.00
375	Anyanwu Ngozi (Mrs.)	562,102.93	562,102.93
376	Onuekwusi Damian	140,350.00	140,350.00
377	Amadi F.O.	5,170.00	5,170.00
378	Egbu .S.	21,430.00	21,430.00
379	Onuegbu B.O.	12,680.00	12,680.00
380	Ndu E.O.	700.00	700.00
381	Ejiogu C.O. Barrister	56,000.00	56,000.00
382	Mbah J.S.	8,260.00	8,260.00
383	Obinna J.C.	500.00	500.00
384	Ajaegbu C.W. (Hon)	8,000.00	8,000.00
385	Okorie S.C. (Mrs.)	33,515.00	33,515.00
386	Asamonye Reginald	350.00	350.00
387	Iheanacho Florence	9,000.00	9,000.00
388	Onuoha Cornelius	350.00	350.00
389	Ezihe M.O.	500.00	500.00
390	Ozurumba D.C.	3,500.00	3,500.00
391	Ndukwu Regina	2,500.00	2,500.00
392	UcheharaChuks	3,778,880.00	3,778,880.00
393	Nwaka J.O.	47,000.00	47,000.00
394	Osuagwu L.N.	6,000.00	6,000.00
395	OnwuharaonyeChinedu	150.00	150.00
396	Igbokwe C. (Mrs.)	150,000.00	150,000.00
397	IgbokweUche (Barrister)	9,750,000.00	9,750,000.00
398	Ekeigbo C.C.	400.00	400.00
399	Iheanacho Daniel	19,980.00	19,980.00
400	Hon UcheLuriGodwill	84,000.00	84,000.00
401	Hon L.O. Jiribe	15,300.00	15,300.00

402	Hon Ehuchie C.U.	30,000.00	30,000.00
403	Hon Anuonye	40,000.00	40,000.00
404	Ofoegbu Norah	400.00	400.00
405	Chukwu B.C.	4,500.00	4,500.00
406	Ibeneme	500.00	500.00
407	Anusiem Rosita	7,860.00	7,860.00
408	Sir Iwuanyanwu	6,200.00	6,200.00
409	Ohaegbulem Rose	22,000.00	22,000.00
410	Akushie C.C.C.	70,900.00	70,900.00
411	Iwuagwu R.A.	47,690.00	47,690.00
412	Duru Felix	3,950.00	3,950.00
413	Ukwundu G.E.	97,450.00	97,450.00
414	Osuji Chuks	6,278,500.00	6,278,500.00
415	Iheboro Anthony	75,850.00	75,850.00
416	Ezihe Cordelia	1,000.00	1,000.00
417	Eziukwu R.N.	2,000.00	2,000.00
418	Korie K.C.	1,000.00	1,000.00
419	Opara S.M.O.	1,000.00	1,000.00
420	Akwagbulam G.A.	54,000.00	54,000.00
421	Nwachukwu John	17,950.00	17,950.00
422	Ilokwe Leticia	1,250.00	1,250.00
423	Okorie Innocent	10,000.00	10,000.00
424	Emelumonye Eucharia	600.00	600.00
425	Ugoh S.O.	3,000.00	3,000.00
426	Onukwugha Chidozie	269,400.00	269,400.00
427	Udeh Agatha	254,000.00	254,000.00
428	Akanno P.N.	9,870.00	9,870.00
429	Ndu Raphael	9,870.00	9,870.00
430	HalthySuleman (SGT)	7,500.00	7,500.00
431	Egbuonu (SGT)	7,500.00	7,500.00
432	Hon Ihegboro M.N.	19,000.00	19,000.00
433	Hon J.C. Amadi	4,000.00	4,000.00

434	Ashiegbu Leonard	60,040.00	60,040.00
435	UnoguLivinus	20,000.00	20,000.00
436	Benson George	7,500.00	7,500.00
437	Ihugba .I. Joshua	7,500.00	7,500.00
438	Okwu, Chief	7,500.00	7,500.00
439	Mere C. Mbadiwe	34,857.34	34,857.34
440	MbaonuLivinus	15,000.00	15,000.00
441	Nguma Barnabas	10,000.00	10,000.00
442	Anukam Anthony	20,000.00	20,000.00
443	Amadiwe G.M.A.	3,500.00	3,500.00
444	Mbonu Clement	4,000.00	4,000.00
445	Opara Jerry	72,200.00	72,200.00
446	Opara Herbert	10,894.00	10,894.00
447	HRH Eze Amadi S.E.	45,000.00	45,000.00
448	Hon Owo Anyanwu	70,000.00	70,000.00
449	OnweKanene (D.S.P)	5,000.00	5,000.00
450	Orji Ambrose	340,564.00	340,564.00
451	Chukwunyere C.C.	49,000.00	49,000.00
452	Duru R.C.	12,000.00	12,000.00
453	Nwachukwu J.C.	42,590.00	42,590.00
454	Hon Uwa Peter	50,000.00	50,000.00
455	Ebenike Mike	157,430.00	157,430.00
456	Iwuagwu JAC (Mrs.)	61,500.00	61,500.00
457	OfforDonato E.	1,500.00	1,500.00
458	Chima Florence	4,308,970.00	4,308,970.00
459	OfforNgozi	3,000.00	3,000.00
460	Achi Charity (Mrs.)	100,000.00	100,000.00
461	Ikegwuoha A.E	623,000.00	623,000.00
462	Edoziem J.U	8,000.00	8,000.00
463	Irechukwu Joseph	62,000.00	62,000.00
464	Nwadinigwe C.U	57,500.00	57,500.00
465	Eke P.C (HOD Works)	8,570,000.00	8,570,000.00

466	Osuagwu Engr. (HOD Agric)	1,185,000.00	1,185,000.00
467	Achonwa Ben	161,000.00	161,000.00
468	Soronnadi Isaac Engr.	200,000.00	200,000.00
469	Ben Ofielu O.	5,882,500.00	5,882,500.00
470	Duru R.U (Mrs)	355,586.09	355,586.09
471	Ofoegbu F.	15,000.00	15,000.00
472	Ndukwu Levi (Vigilante)	28,000.00	28,000.00
473	Ajoku Peter	10,000.00	10,000.00
474	Anyanwu Ezeaku Arch Chief	28,075,500.00	28,075,500.00
475	MaduAnayo Engr.	200,000.00	200,000.00
476	Igwe C.C	1,920,000.00	1,920,000.00
477	Ihezuruike P.O	50,000.00	50,000.00
478	EzeMary Joan	865,000.00	865,000.00
479	Oparaocha Louis (T.C Chair)	4,234,000.00	4,234,000.00
480	Ibeka Rose	60,000.00	60,000.00
481	Annali Blessing	100,000.00	100,000.00
482	Adline Chukwuka	313,000.00	313,000.00
483	Egwuogu Perpetua	170,600.00	170,600.00
484	Oparanozie C.A	250,000.00	250,000.00
485	Ezeribe S.N	100,000.00	100,000.00
486	NwosuJustina J.	5,000.00	5,000.00
487	Akano P.A	564,870.00	564,870.00
488	Nnadi Chikodi	20,000.00	20,000.00
489	Nwanjo Samuel	16,838.00	16,838.00
490	Nmegwa Samuel	(3,590.00)	(3,590.00)
491	Ibeh Nicholas	593.00	593.00
492	Ehojor Lilian	878,800.00	878,800.00
493	Nwachukwu John	20,000.00	20,000.00
494	OnyewuchiRemigus	300,000.00	300,000.00
495	Ekweama Kennedy	16,000.00	16,000.00
496	Ejimadu C.C	1,177,000.00	1,177,000.00
497	Nwaogwugwu K.E	130,000.00	130,000.00

498	Hon. Cletus Anyanwu	4,289,000.00	4,289,000.00
499	Mr. Onyeukwu L.	5,000.00	5,000.00
500	Anunobi C.O	24,000.00	24,000.00
501	Rev. J.C Ayozie	538,590.00	538,590.00
502	Mrs. Eke Njoku	639,400.00	639,400.00
503	Orji Chidi I.	9,000.00	9,000.00
504	Ogechi John Okere	619,400.00	619,400.00
505	Enwere C.C	20,000.00	20,000.00
506	Uwakwe Leo	110,000.00	110,000.00
507	Ewuzie Gloria C.	55,000.00	55,000.00
508	Ofurum Michael	15,000.00	15,000.00
509	Madu C.C	50,000.00	50,000.00
510	Igbokwe O.O	1,345,600.00	1,345,600.00
512	Arc Uchegbu Henry	50,000.00	50,000.00
513	Anyanwu Anne	398,400.00	398,400.00
514	Anyanwu O.	323,000.00	323,000.00
515	Jude okereke	79,500.00	79,500.00
516	Duru R.C	49,000.00	49,000.00
517	Uzoechi Tony	292,000.00	292,000.00
518	Anuobi C.O	5,000.00	5,000.00
519	Ewuzie Gloria	15,000.00	15,000.00
520	Mike Ugoeze	6,000.00	6,000.00
521	Anyanwu Festus	5,000.00	5,000.00
522	Emenyeonu ugwumba	4,000.00	4,000.00
523	Ekeanyanwu Immaculata	1,365,858.90	1,365,858.90
524	Nnorom Emeka	526,000.00	526,000.00
525	Ihesinaulo M.P	3,520,500.00	3,520,500.00
526	Ndu Chimdinma	2,117,000.00	2,117,000.00
527	Uchehara C.U	450,000.00	450,000.00
528	Ajoku Peter	10,000.00	10,000.00
529	Mattew enwerem	5,000.00	5,000.00
530	Kamalu Henry	4,000.00	4,000.00

531	Elder I Aharanwa	495,800.00	495,800.00
532	Kelvin Orihe	2,000.00	2,000.00
533	Okoroafor S.U.N	500.00	500.00
534	Ohaeri Magnus	2,000.00	2,000.00
535	Nwaogwu Peter A	100,000.00	100,000.00
536	Ibeh Tecular	10,000.00	10,000.00
537	Agukwe A.U	35,000.00	35,000.00
538	Iheanachor Ngozi	1,500.00	1,500.00
539	Ogueri Eric	115,000.00	115,000.00
540	Hon. Anyaehie Okameme	815,000.00	815,000.00
541	Okereke Jude	75,000.00	75,000.00
542	Amadi Salome	40,600.00	40,600.00
543	Hon. Chukus Metu	4,379,000.00	4,379,000.00
544	Ewuzie Gloria	10,000.00	10,000.00
545	Madu Anayo	3,100,757.96	3,100,757.96
546	Barr. Akuwuigwe	25,000.00	25,000.00
547	Ihekarie Obioma	7,000.00	7,000.00
548	Duru Rosita	10,000.00	10,000.00
549	David Igonna	20,000.00	20,000.00
550	Onukwugha Chidozie	3,000.00	3,000.00
551	Hon. Abiakam	8,000.00	8,000.00
552	Chinaka Ignatus	200,000.00	0.00
553	Onukaogu Ogechi N	650,000.00	0.00
554	Nwigwe Fanny	10,000.00	0.00
555	Obianujunwa Norah	18,000.00	0.00
556	Njoku Ebere	200,000.00	0.00
557	Uzowuru L.C	45,000.00	0.00
558	Elemeihe J.A	60,000.00	0.00
559	Ejimadu E.O	1,052,600.00	0.00
560	Hon. Nwanasi Norris	300,000.00	0.00
561	Mrs. Anumihe	410,000.00	0.00
562	Hon. Amonu	5000,000.00	0.00
563	Nze Ugo Charles	400,000.00	0.00
564	Nwaogwugwu P.A	22,000.00	0.00
564	Abazie Nwosu	7,699,384.61	0.00

565	Ebenike Michael	5,000.00	0.00
566	Nze Puome Ikechukwu	11,641,700.00	0.00
567	Amadi C.N	1,686,500.00	0.00
568	Hon. Ogiteh Emeka	190,000.00	0.00
569	Uzoigwe Chinenye	445,000.00	0.00
570	Hon.dr.OPara Anselem C	7,766,600.00	0.00
571	Ohalete C.N	17,000.00	0.00
572	Ike angel	170,000.00	0.00
573	0nyenze Adanna	45,000.00	0.00
574	Opera Clara (Mrs) Chairperson	153,500.00	0.00
575	Abiaziem Uchechi	2,800,000.00	0.00
576	Nwaozuzu M.O	10,000.00	0.00
577	Ikeje Amarachi	92,000.00	0.00
578	Anyanwu Chijioke	122,000.00	0.00
579	Hon.(Mrs)Obi bank Felicia	125,000.00	0.00
580	Hon. Iwuji Okechi	125,000.00	0.00
581	Hon. Chijioke Isdore	89,700,00	0.00
582	Hon. Ejims Oscar	101,500.00	0.00
583	Hon. Soronnadi Ann	220,000.00	0.00
584	Hon. Ekwueme Emmanuel	220,000.00	0.00
585	Hon. Agams Isaac	220,000.00	0.00
586	Nwoke N.N	60,000.00	0.00
587	Engr. Egbulonu B.A	200,000.00	0.00
	Sub-Total Personal Advances	**502,561,138.79**	**456,764,680.22**
	Grand Total Payment	**508,596,638.79**	**456,764,680.22**
	Grand Total Payment	**508,596,638.79**	**456,764,680.22**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2019**		**2018**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	Value Added Tax (VAT)			8,668,158.17	3,369,707.17
	Withholding Tax (WHT)			2,836,707.17	2,836,707.17
	Pay As You Earn (PAYE)			11,242,331.68	11,242,331.68
	Sub-Total Unremitted Taxes			**22,747,197.02**	**17,448,746.02**
15.2	**UNREMITTED DEDUCTIONS:**				
1	NULGE Union Dues		0.00	(1,375,396.06)	(1,375,396.06)
2	NULGE Welfare Scheme		0.00	639,577.00	639,577.00
3	Staff Welfare Scheme (SWA)		0.00	(1,326,396.00)	(1,326,396.00)
4	NANNM		0.00	(409,832.43)	(409,832.43)
5	Ikeduru Drivers		0.00	451,000.00	451,000.00
6	MHWU		0.00	(33,757.13)	(33,757.13)
	Sub-Total Unremitted Deductions		**0.00**	**(2,054,804.62)**	**(2,505,353.62)**
	Grand Total Unremitted Deductions		**0.00**	**20,692,392.40**	**14,943,395.40**

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
	MONTH:					
1	January	0.00	32,474,726.17	4,873,924.34	34,338,618.27	71,687,268.78
2	February	32,998,405.38	32,474,726.17	4,873,924.34	34,338,618.27	104,685,674.16
3	March	39,104,303.37	32,474,726.17	4,873,924.34	34,338,618.27	110,791,572.15
4	April	14,350,000.00	32,474,726.17	4,873,924.34	34,338,618.27	86,037,268.78
5	May	79,366,809.84	32,474,726.17	4,873,924.34	34,338,618.27	151,054,078.62
6	June	37,407,188.54	32,474,726.17	4,873,924.34	34,338,618.27	109,094,457.32
7	July	91,464,470.66	32,474,726.17	4,873,924.34	34,338,618.27	163,151,739.44
8	August	95,068,629.54	32,474,726.17	4,873,924.34	34,338,618.27	166,755,898.32
9	September	58,858,642.55	32,474,726.17	4,873,924.34	34,338,618.27	130,545,911.33
10	October	75,660,006.70	32,474,726.17	4,873,924.34	34,338,618.27	147,347,275.48
11	November	70,902,987.00	32,474,726.17	4,873,924.34	34,338,618.27	142,590,255.78
12	December	107,148,552.02	32,474,726.17	4,873,924.34	34,338,618.27	178,835,820.80
	Total	**702,329,995.60**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	1,562,577,221.05

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REV. (IGR):**		
		2019 **₦'m**	**2018** **₦'m**
	MONTH:		
	January	236,600.00	118,200.00
	February	447,669.70	160,000.00
	March	118,000.00	1,233,900.00
	April	1,496,469.12	519,500.00
	May	762,500.00	447,200.00
	June	402,539.46	65,600.00
	July	532,900.00	107,000.00
	August	322,900.00	77,800.00
	September	762,400.00	104,200.00
	October	436,200.00	172,500.00
	November	3,569,100.00	1,217,805.00
	December	2,272,600.00	605,150.00
	Total	**11,319,732.28**	**4,865,615.00**

EXPLANATORY NOTES

1 Statutory Allocation : This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee (JAAC)Transfers to the Local Governments. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to Local Governments councils	702,329,995.60
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,562,577,221.05**

2.**Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	**331,149,694.09**
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**779,333,500.28**

3.Capital Expenditure : This comprised of all disbursement in respect of Projects and works which are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Government Council	132,900,000.00
	Local Governments Joint Projects Funding by the Local Government Council	412,063,419.26
	TOTAL	**544,963,419.26**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF ISIALA MBANO

LOCAL GOVERNMENT COUNCIL

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

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 2019 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, 2019 to 31st December, 2019.

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.

ISIALA MBANO LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Isiala MbanoLocal 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, 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 ISIALA MBANO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 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, 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:

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

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

xxi. 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, 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 Isiala Mbano Local Government Council as at 31st December, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.



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., 2019

ANNUAL BUDGET 2019		Notes		2019	2018
				₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES				
	Receipts				
2,130,108,550	Statutory Allocation from JAAC	1		1,535,212,957.08	1,518,635,211.49
0.00	State Government Internally Generated Revenue (IGR)	2		0.00	0.00
	Internally Generated Revenue	3			
0.00	Capitation Rate			0.00	0.00
1,210,000	Property Rate			560,000	0.00
7,939,800	Licenses, Fines, Fees and Royalty			6,569,014	5,345,700.00
4,840,000	Earnings from Commerce			128,000	107,000.00
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
0.00	Miscellaneous			0.00	0.00
0.00	Other Revenue Sources of the Local Government	4		0.00	0.00
2,144,098,350	**Total Revenue**				
	Total Inflow from Operating Activities (A)			**1,542,469,971.08**	**1,524,087,911.49**
	Payments:				
595,785,000	Personnel Cost	5		859,693,047.56	747,491,275.23
22,758,980	Overhead Cost	6		49,006,845.00	58,663,153.50
371,700,000	Security . Vote	7		48,960,000	22,941,650.00
0.00	Integrated Farm Projects	8		0.00	310,000.00
0.00	Capital Expenditure	9		583,201,976.97	688,956,861.26
0.00	Interest Payment			0.00	0.00
987,243,980	**Total Outflow from Operating Activities (B)**			**1,540,861,869.53**	**1,518,362,939.99**
1,156,854,370.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**			**1,608,101.55**	**5,724,971.50**
	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**			1,608,101.55	5,724,971.50
0.00	**Cash and its Equivalent as at 1/1/19**			**8,941,243.60**	**3,216,272.10**
0.00	**Cash and its Equivalent as at 31/12/19**			**10,549,345.15**	**8,941,243.60**

ISIALA MBANO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	5,466,439.00	24,150.00
Bank	11	5,082,906.15	8,917,093.60
Total Liquid Assets (A)		**10,549,345.15**	**8,941,243.60**
Investments and Other Cash Assets			
Salary Advance	12	5,029,727.00	5,029,727.00
imprest	13	22,941,605.00	22,941,605.00
Service Advance	14	373,060,971.22	312,417,680.72
Loans Granted			0.00
Investment			0.00
Intangible Assets			0.00
Total Investments and Other Cash Assets(B)		**401,032,303.22**	**340,389,013.72**
TOTAL ASSETS C = (A + B)		**411,581,648.37**	**349,330,256.32**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		380,521,759.63	270,078,658.08
Unremitted Deductions	15	19,040,545.54	46,054,722.92
Capital Development Funds			0.00
Trust and Other Public Funds			0.00
TOTAL PUBLIC FUNDS (D)		**399,562,305.17**	**316,133,381.00**
External and Internal Loans			
Internal Loans from Other Funds			0.00
Borrowings			0.00
TOTAL EXTERNAL& INTERNAL LOANS (E)			**0.00**
OTHER LIABILITIES			
Deposits	16	12,019,343.20	33,196,875.32
Total Other Liabilities (F)		**12,019,343.20**	33,196,875.32
TOTAL LIABILITIES G = (D + E +F)		411,581,648.37	349,330,256.32

ISIALA MBANO LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
180,261,983.88	**OPENING BALANCE 1/1/19**		**270,078,658.08**	**0.00**	**0.00**	**0.00**	**(270,078,658.08)**
	ADD REVENUE:						
	ALLOCATIONS						
1,518,635,211.49	Statutory Allocation from JAAC	1	1,535,212,957.08	2,130,108,550	2,130,108,550	0.00	594,895,592.92
0.00	State Government IGR	2		0.00	0.00	0.00	0.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate			0.00	0.00	0.00	0.00
0.00	Property Rate		560,000	1,210,000	1,210,000	0.00	650,000
5,345,700.00	Licenses, Fines, Fees and Royalty		6,569,014	7,939,800	7,939,800	0.00	1,370,786
107,000.00	Earnings from Commerce		128,000	4,840,000	4,840,000	0.00	4,712,000
5,000.00	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**			0.00	0.00	0.00	0.00
5,457,700.00	**Total Internally Generated Revenue**			0.00	0.00	0.00	0.00
	Other Revenue Sources of the Local Govt	4		**2,144,098,350**	**2,144,098,350**	**0.00**	**601,628,378.93**
1,704,354,895.37	**Total Revenue (A)**		**1,812,548,629.16**			**0.00**	
	EXPENDITURE					0.00	
747,491,275.23	Personnel Cost	5	859,693,047.56	595,785,000.00	595,785,000.00	0.00	(263,908,047.56)
87,598,702.80	Overhead Cost	6	48,631,845.00	22,758,980.00	22,758,980.00	0.00	25,872,865.00
599,186,259.26	Capital Expenditure	9	523,701,976.97	371,700,000.00	371,700,000.00	0000	152,001,976.97
1,434,276,237.29	**Total Expenditure (B)**		**1,432,026,869.53**	**987,243,980.00**	**987,243,980.00**	**0.00**	**(444,782,889.53)**
270,078,658.08	**OPENING BALANCE**		**380,521,759.63**	**1,156,854,370.00**	**1,156,854,370.00**	**0.00**	**1,046,411,268.45**
	APPROPRIATIONS/TRANSFERS						
270,078,658.08	Transfer to Capital Development Fund		**380,521,759.63**	**1,156,854,370.00**	**1,156,854,370.00**	**0.00**	**1,046,411,268.45**
270,078,658.08	**Closing Balance**		**308,521,759.63**	**1,156,854,370.00**	**1,156,854,370.00**	0.00	**1,046,411,268.45**

Actual 2018 ~~₦~~'m		Notes	Actual 2019 ~~₦~~'m	Final Budget 2019 ~~₦~~'m	Initial Budget 2019 ~~₦~~'m	Suppl. Budget 2019 ~~₦~~'m	Variance on Final Budget ~~₦~~'m
444,958,691.25	**Opening Balance**		**142,728,250.87**				**142,728,250.87**
	ADD REVENUE						
296,955,818.88	**Transfer From Consolidated Revenue Fund**		380,521,759.63	0.00	0.00		380,521,759.63
	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
741,914,510.13	**TOTAL REVENUE**		523,250,010.50	**0.00**	**0.00**		523,250,010.50
	LESS CAPITAL EXPENDITURE						
599,186,259.26	**Capital Expenditure Sector**	9	523,701,976.97	0.00	0.00		523,701,976.97
	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
				0.00	0.00		
599,186,259.26	**TOTAL CAPITAL EXPENDITURE**		**523,701,976.97**	**0.00**	**0.00**		**523,701,976.97**
	Adjustments for Movements in Public Debts						
142,728,250.87	**Closing Balance**		**(451,966.47)**	**0.00**	**0.00**		**(451,966.47)**

ISIALA MBANO LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS		2019			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC	**1**	1,535,212,957.08	2,130,108,550.00	594,895,592.92	
	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		**1,535,212,957.08**	**2,130,108,550.00**	**594,895,592.92**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	0.00	0.00	
	Total Value Added Tax		**0.00**	**0.00**	**0.00**	

	DETAILS	2019		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	0.00	0.00
	TotalState Government Internally Generated Revenue	**0.00**	**0.00**	**0.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	0.00	0.00
	Arrears of Capitation Rate	0.00	0.00	0.00
	Sub-Total Capitation Rate	**0.00**	**0.00**	**0.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	560,000	1,210,000	650,000
	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	0.00	0.00
	Sub-Total Property Rate	**560,000**	**1,210,000**	**650,000**
3.3	**LICENSES, FINES AND FEES**			
	Maternity and dispense	1,479,250	1,815,000	335,750
	Reg. of Birth & Death	76,600	220,000	143,400
	Identification	4,602,064	3,025,000	1,577,064
	Marriage Fee	26,000	617,100	591,100
	Reg. of Association	22,000	363,000	341,000
	Reg. of Eze Elect	200,000	0.00	200,000
	Laboratory fee	6,100	0.00	6,100
	Burial Ceremony	3,000	0.00	3,000
	Reg. of Contractors	110,000	1,669,800	1,559,800
	Naming of Street/Roads	4,000	121,000	117,000
	Liquor	40,000	108,900	68,900
	Total Revenue	**6,569,014**	**7,939,800**	**1,370,786**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	0.00	0.00	0.00
	MotorParkToll	0.00	0.00	0.00
	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	128,000	4,840,000	4,712,000
	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	**128,000**	**4,840,000**	**4,712,000**
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	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
		0.00	**0.00**	**0.00**

	Grand Total Internally Generated Revenue			
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	20,336,436	38,398,200	18,061,764
	The Legislative	34,950,428.87	62,456,850	27,506,421.13
	Community Government Councils	0.00	500,000.00	500,000.00
	Sub-Total Consolidated Revenue Fund Charges	55,286,864.87	101,355,050	46,068,185.13
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	88,455,514	86,604,140	1,851,374
	Finance	26,948,508	44,289,430	17,340,922
	Medical and Health	151,390,912	244,803,890	93,412,978
	Planning Research and Statistics	6,417,559	11,848,890	5,431,421
	Agricultural and Natural Resources	28,159,948.5	43,806,530	15,646,581.6
	Works, Transport and Housing	18,332,478	34,508,990	16,176,512
	Information, Education and Social Welfare	16,498,066	20,247,990	3,749,924
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	389,696,714.08
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	58,487,092.11
	Sub-Total Personnel Cost	784,386,782.69	486,109,950	(298,276,832.69)
5.3	**MISCELLANEOUS:**			
	Adult Instructors	975,000	1,800,000	825,000
	NYSC Corp. Member	1,696,200	5,400,000	3,703,800
	Ex Leprocy	182,000	1,120,000	938,000
	Postal Agents	1,231,200	0.00	(1,231,200)
	ICW/Other Security Agents	14,040,000	0.00	(14,040,000)
	Traditional Rulers	760,000	0.00	(760,000)
	Part time tutors	495,000	0.00	(495,000)

	Entraco	640,000	0.00	(640,000)
	Total Miscellaneous	**20,019,400**	**8,320,000**	**(11,699,400)**
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	2,547,345	2,946,980	399,635
	Utility Services	332,000	210,000	122,000
	Stationery and Printing	2,136,950	2,582,100	445,150
	Maintenance of Office Furniture and Equipment	2,740,500	2,272,000	468,500
	Maintenance of Vehicle and Capital Assets	395,000	1,900,000	1,505,000
	Training, Staff Development and Welfare	12,152,000	7,939,600	4,212,400
	Entertainment and Hospitality	15,803,700	3,280,000	12,523,700
	Provision of Service Materials	1,353,000	1,313,300	39,700
	Miscellaneous Expenses	11,171,,350	315,000	10,856,350
	Total Overhead Cost By Function	**48,631,845.00**	**22,758,980**	**25,872,865.00**
	Unretired Advances	**375,000.00**	**0.00**	**0.00**
	Grand Total	**49,006,845.00**	**22,758,980.00**	**25,872,865.00**
]				
6.2	OVERHEAD COSTS BY SECTORS (DEPARTMENT:			
	The Council	28,953,125	6,127,280	22,825,845.
	Administration	11,927,210	4,692,400	7,234,810
	Finance	2,428,120	1,690,000	738,120
	Planning Research and Statistics	734,180	3,100,000	2,365,820
	Medical and Health	249,695	2,246,000	1,996,305
	Information, Education and Social Welfare	398,450	1,373,300	974,850
	Works, Transport and Housing	3,764,015	2,380,000	1,384,015
	Agricultural and Natural Resources	177,050	1,150,000	972,950
	Total Overhead Cost by Sector (Department)	**48,631,845.00**	**22,758,980**	**25,872,865.00**
7	Security. Vote	48,960,000.00	0.00	48,960,000.00
	TOTAL	**48,960,000.00**	**0.00**	**48,960,000.00**
8	Integrated Farm	0.00	0.00	0.00
	TOTAL	**0.00**	**0.00**	**0.00**

9	CAPITAL EXPENDITURE:			
	Boreholes	4,670,000	104,000,000	99,330,000
	Land/Equipment	46,295,493.71	123,000,000	76,704,506.29
	Council Stores and Buildings	21,801,000	120,000,000	98,199,000
	Purchase of Vehicles	15,000,000	23,200,000	8,200,000
	Verification	5,000,000	0.00	(5,000,000)
	Sanitation	15,599,064	0.00	(15,599,064)
	Site Clearing	2,979,000	0.00	(2,979,000)
	Installation Light	294,000	1,500,000	(1,206,000)
	Local Governments Joint Projects	412,063,419.26	0.00	(412,063,419.26)
	Total Capital Expenditure	**523,701,976.97**	**371,700,000**	**(152,001,976.97)**
	Unretired Advances	59,500,000.00	0.00	0.00
	Grand Total	**583,201,976.97**	**371,700,000.00**	**(152,001,976.97)**

LIQUID ASSETS

	CASH BALANCE:				
10	Cash-at-Hand			5,466,439	24,250.00
	Sub-Total Cash			**5,466,439**	24,250.00
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. Diamond Bank	Other Charges	0038980401	7,177.50	7.177.50
	2. -do-	Project Account	0096759065	250,246.55	250,246.55
	3. Polaris bank	IGR Account	4040030581	49,936	732,160.00
	4. Starling Bank	Project Account	0070036267	47,628	3,347,690.00
	5. -do-	-do-	0069769091	79,437.24	2,988,288.00
	6. Zenith Bank	Project Account	1015610431	152,209.82	26,829.50
	7. Zenith Bank	Salary Account	1012709532	4,395,823.04	1,464,154.05
	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
	Sub-Total Bank			**5,082,906.15**	**8,916,993.60**

SALARY ADVANCE

		2019	**2018**
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	EZE CHUKWUMA	(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	NJOKU BENADINE	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	OHA IJEOMA	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	NZEKA EMENIKE	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	UDOKA OGUIJE	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	EJENPNU OKECHUKWU	2,527.00	2,527.00
64	MADUMERE CHIDIMMA	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 Salary Advance	**5,029,727.00**	**5,029,727.00**
13	IMPREST:	**2019**	**208**
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	IKPO CHIDIEBERE	862,092.00	862,092.00
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	887,092.00
11	ONUOHA V. A.	887,092.00	887,092.00
12	IHUGBA P. C.	887,092.00	887,092.00
13	NJOKU A. U.	887,092.00	887,092.00
14	NZE S. O. D. ONUOHA	3,300,000.00	3,300,000.00
15	NNANNA NNADOZIE	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	OBIALOR JOVITA	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	110,000.00
23	NWACHUKWU BLESSING	80,000.00	80,000.00
24	DURUEKE PRISCA	80,000.00	80,000.00
25	OGUAMANAM OBIOMA	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	782,364.00
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	990,000.00
36	NJOKU, L. C.	560,000.00	560,000.00
37	IWU, J. C.	500,000.00	500,000.00
38	ONWUEGBUCHU, T. C.	525,000.00	525,000.00
39	OKPARA CHUKWUEMEKA	245,000.00	245,000.00
40	ONWUKWUBE ANDRA	25,000.00	25,000.00
41	HON. JULIUS ONYENEHO	2,100,000.00	2,100,000.00
42	HON. IBE IJEOMA	350,000.00	350,000.00
43	HON. EGEJURU CHIJIOKE	350,000.00	350,000.00
44	ONUOHA KINGSLEY	50,000.00	50,000.00
45	NWUBU GERALDINE	100,000.00	100,000.00
46	HON. CHRISTOPHER NKITI	100,000.00	100,000.00
47	HON. JUDE MBACHU	2,000,000.00	2,000,000.00
48	IREARO GODSWILL	50,000.00	50,000.00
	Sub - Total Imprest	**22,941,605,00**	**22,941,605,00**
14	**SERVICE ADVANCE**		
	PROJECT ADVANCES:		
14.1	**GRADING OF RURALROADS:**		

	Onyia C.B	**77,145,700**	**77,145,700**
	Mayer Eze	**59,500,000**	**0.00**
	Sub-Total Capital Expenditure	**136,645,000**	**77,145,700**
14.2	**PERSONAL ADVANCES:**	**2019**	**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**	**1,436,111.00**
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**	**817,000.00**
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**
626	**C.B.I Onyia**	**375,000**	**0.00**
	Sub-Total Personal Advance	**236,415,972.02**	**235,271,951.72**
	Grand Total Service Advances	**373,060,972.02**	**312,417,651.72**

15	**UNREMITTED DEDUCTIONS:**		**Actual 2019**		**2018**
15.1	**UNREMITTED TAXES:**	**BALANCE B/D ₦'m**	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
	Pay As you Earn (PAYE)	2,925,549.27	0.00	2,925,549.27	2,925,549.27
	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	**19,040,545.54**	**0.00**	**19,040,545.54**	**19,040,545.54**
15.2	**UNREMITTED DEDUCTIONS FROM SUNDRY:**				
1	NULGE Basic Dues	0.00	0.00	0.00	12,379,444.39
2	Finance Welfare Dues	0.00	0.00	0.00	(2,308.00)
3	Staff Welfare Scheme	0.00	0.00	0.00	5,578,445.00
4	MHWU	0.00	0.00	0.00	7,772,817.00
5	NANNM	0.00	0.00	0.00	889,466.99
6	Agric Welfare Scheme	0.00	0.00	0.00	10,800.00
7	PRS Welfare Dues	0.00	0.00	0.00	7,396.00
8	Administration Welfare	0.00	0.00	0.00	390,688.00
9	Works Welfare	0.00	0.00	0.00	(13,920.00)
10	Social Dev. Welfare	0.00	0.00	0.00	1,348.00
	Sub-Total Un-remitted Deductions	**0.00**	**0.00**	**0.00**	**27,014,177.38**
	Grand Total Un-remitted Deductions	**19,040,545.54**	**0.00**	**19,040,545.54**	**46,054,722.92**

16	**DEPOSITS:**		
		2019 **₦'m**	**2018** **₦'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	UWALAKA JUDITH	4,000.00	4,000.00
11	OKORIGWEIFEOMA	9,000.00	9,000.00
12	EMELLERUBBY (MRS.)	58,500.00	58,500.00
13	BUREAU FOR LOCAL GOVT.	2,000.00	2,000.00
14	EKEOMA JOY CHINASA	6,000.00	6,000.00
15	OLUOGBO JONATHAN	3,000.00	3,000.00
16	PRIMUS NWAOCHA	18,024.00	18,024.00
17	NJOKU OGECHI	24,750.00	24,750.00
18	OKORO CHARLES	1,391.00	1,391.00
19	FAYOSE IFELODUNA	5,000.00	5,000.00
20	EGBUCHERE LYNDA	6,687.00	6,687.00
21	DURU JUDITH	17,080.00	17,080.00
22	DURU CHIDIEBERE	14,153.00	14,153.00
23	HON. INNOCENT ONYENAWULE	204,153.00	204,153.00
24	ADA NWAIGWE	204,650.00	204,650.00
25	CYRIACUS EKEZIE	204,650.00	204,650.00
26	ISRAEL EKEZIE	100,000.00	100,000.00
27	INNOCENT IHEDIOHA	18,200.00	18,200.00
28	BARR. GREG. OSUJI	18,200.00	18,200.00
29	ONONIWU C. (HOD AGRIC.)	16,800.00	16,800.00
30	EJIAYE NGOZI	54,000.00	54,000.00
31	ELENDU COSMAS	1,000.00	1,000.00
32	UZOMA JOHN	6,000.00	6,000.00
33	IWUORISHA KENNEDY	3,000.00	3,000.00
34	SORONNADI I. O.	10,000.00	10,000.00
35	OLUIGBO IJEOMA	8,800.00	8,800.00
36	EZIRIM DONATUS	8,250.00	8,250.00
37	OLUONYE MARY	7,900.00	7,900.00
38	IKE L. I.	88,500.00	88,500.00
39	MBEREKPE CHINYERE	15,000.00	15,000.00
40	NZE ONUOHA S. O. D.	50,000.00	50,000.00
41	ANYIAM ODINELE	14,500.00	14,500.00
42	EZE BENEDICTA	8,250.00	8,250.00
43	ONWU JOHN	29,250.00	29,250.00
44	EMMANUEL JAMES	3,000.00	3,000.00
45	NNAJI LILIAN	3,000.00	3,000.00
46	UGIRI DEVELOPMENT CENTRE	13,825.00	13,825.00
47	OBEGBU CALLISTUS	62,218.00	62,218.00

48	IBE MARY	8,283.00	8,283.00
49	ANYIKWE CHIBUIKE	8,185.00	8,185.00
50	OBINECHE PETER C.	5,901.00	5,901.00
51	MADUEKENKEM	13,246.00	13,246.00
52	OMOLOGO A. B.	5,000.00	5,000.00
53	BABANDELE KERUMI	5,000.00	5,000.00
54	ESTHER NWOSU	9,099.00	9,099.00
55	OZOEMENA LOUIS	1,679.00	1,679.00
56	OKEKE M. C.	45,130.00	45,130.00
57	OKPARA OLIVER	3,020.00	3,020.00
58	AMAJUOYI MARCILLINUS	15,264.00	15,264.00
59	UGOIWUOZOR S.	26,495.00	26,495.00
60	OGBONNA G. O.	49,520.00	49,520.00
61	ANYANWU S. A. (MRS.)	2,500.00	2,500.00
62	EKERIKE C. O.	50,400.00	50,400.00
63	NGOZI IKE	6,000.00	6,000.00
64	ONUKWUGHA CHINELO	2,145.00	2,145.00
65	NWAOKORO INNOCENT	6,300.00	6,300.00
66	ANYASOR MAURICE	6,000.00	6,000.00
67	IWUOHA S. B.	78,000.00	78,000.00
68	ANYAEHIE PATRICK	48,045.00	48,045.00
69	NWOSU A. O.	25,592.00	25,592.00
70	DIKE JAPHET	25,606.00	25,606.00
71	NJOKU ATHANASIUS	23,106.00	23,106.00
72	UDOKA OGUIKE	39,320.00	39,320.00
73	CHRISTIAN NWAOBI	26,600.00	26,600.00
74	EZEALLA DAMIAN	7,938.00	7,938.00
75	DURU L. C.	160,300.00	160,300.00
76	HON. NWAIGWE A. C.	157,500.00	157,500.00
77	ONUEGBU B. I.	35,000.00	35,000.00
78	HON. CHRIS OKOROJI	837,500.00	837,500.00
79	IWUJI ALICE	172,000.00	172,000.00
80	NWABUEZE CHIMA	79,500.00	79,500.00
81	OCHIAGHA A. E. C.	114,504.00	114,504.00
82	NZEKA EMENIKE	83,978.00	83,978.00
83	NDUBUEZE G. E.	19,000.00	19,000.00
84	IHEKORONYE E. E. (MRS.)	10,000.00	10,000.00
85	NKEMJIKA A. O.	338,000.00	338,000.00
86	AKUEDU A. E.	520,000.00	520,000.00
87	OTUONYE LAWRENCE	350,000.00	350,000.00
88	IWUOZO S. B.	111,700.00	111,700.00
89	NWAOSU ESTHER (MRS.)	59,000.00	59,000.00
90	LADY EDNA MBARIE	180,500.00	180,500.00
91	NKEMJIKA EMMA (MRS.)	207,383.50	207,383.50
92	ORJI F. M.	37,020.00	37,020.00
93	OKIKA HILARY	2,941.00	2,941.00
94	EKWEGHARIRI H.	748.00	748.00
95	AMAECHI FESTUS	385,400.00	385,400.00
96	AMAECHI M. O.	16,652.00	16,652.00
97	CHIEF UCHE R. M.	24,600.00	24,600.00
98	DIKE F. C.	176,500.00	176,500.00
99	UGBAJU C. I.	700,800.00	700,800.00

100	CHIEF OBI A.	376,000.00	376,000.00
101	NWAKARISI C. C.	47,000.00	47,000.00
102	IKEAZOTA B. U.	17,300.00	17,300.00
103	IWUOZOR C. C.	180,000.00	180,000.00
104	NZE BEN TONY	411,804.00	411,804.00
105	OLUZUE VICTOR CHINEDU	6,804.00	6,804.00
106	UBA OWERRI	201,222.00	201,222.00
107	OBIEFULE B. N.	31,720.00	31,720.00
108	OGUELOKA CHIDINMA	500.00	500.00
109	NWAIHIM JOSEPH	2,000.00	2,000.00
110	IWUNZE CHINEDU	70,804.00	70,804.00
111	UKONU BENEDICT	17,427.00	17,427.00
112	EHIRIM L. O.	48,800.00	48,800.00
113	NDUKA ADOLPHUS	47,800.00	47,800.00
114	OGUGUA C. C.	398,260.00	398,260.00
115	ADIBE LIVINUS	5,197.00	5,197.00
116	OKOROCHA STELLA MARIS	10,145.00	10,145.00
117	OGBONNA EDNA E.	2,000.00	2,000.00
118	OBINELO ANGELA A.	2,000.00	2,000.00
119	NWOKE CHIALUKA	2,000.00	2,000.00
120	EZEALA UCHECHI J.	2,000.00	2,000.00
121	UCHECHUKWU CHIDINMA	2,000.00	2,000.00
122	UKANDU ELIZABETH	2,000.00	2,000.00
123	NJOKU IJEOMA	2,000.00	2,000.00
124	ACHONYE DORIS C.	2,000.00	2,000.00
125	EMETO ADANNA	2,000.00	2,000.00
126	IBEZIM BENNETT F.	2,000.00	2,000.00
127	OFOHA EMMANUEL M.	6,000.00	6,000.00
128	UZOUKWU UCHENNA	8,000.00	8,000.00
129	ENEBERI DANIEL O	6,000.00	6,000.00
130	IBE CHINYERE D.	8,000.00	8,000.00
131	OKORONKWO CHIKA E.	6,000.00	6,000.00
132	IBEZIM IFEOMA D.	6,000.00	6,000.00
133	ACHI UGOCHUKWU	4,000.00	4,000.00
134	ONUNWA HENRY	4,000.00	4,000.00
135	EDUM FAITH C.	4,000.00	4,000.00
136	OKORIE JULIETH	4,000.00	4,000.00
137	ESINULO O.	4,000.00	4,000.00
138	IHUOMAJOVITA	4,000.00	4,000.00
139	ONWUCHURUBA N.	7,000.00	7,000.00
140	DIKE FABIANU.	2,000.00	2,000.00
141	ALOZIE CHINEDU	4,000.00	4,000.00
142	AMAIKE NKEIRU	4,000.00	4,000.00
143	OBINZE H. C.	4,000.00	4,000.00
144	UJUHMMAKU	4,000.00	4,000.00
145	AKAONYEAMARACHI	4,000.00	4,000.00
146	NWACHUKWU L.	4,000.00	4,000.00
147	UCHE CHIAMAKA	8,000.00	8,000.00
148	MMADU ANURIKA	4,000.00	4,000.00
149	UFONDU CATHERINE	20,201.00	20,201.00
150	NJOKU M. O.	30,938.00	30,938.00
151	MBAMARA IFEANYI E.	10,970.00	10,970.00

152	OKORO CHARLES	10,970.00	10,970.00
153	EKE TIMOTHY	18,653.00	18,653.00
154	EGBIKWE EDWARD	55,000.00	55,000.00
155	OCEANIC BANK PLC	102,979.00	102,979.00
156	HON. M. C. UKEACHU	182,704.00	182,704.00
157	HON. JOEFRANK IJEZIE	182,704.00	182,704.00
158	MBAMA DEV. CENTRE	39,648.00	39,648.00
159	OZOR EUNICE	4,000.00	4,000.00
160	OKORO NGOZI	25,000.00	25,000.00
161	EX-LEPROSY	9,000.00	9,000.00
162	ADULT EDUCATION	187,929.00	1,366,400.82
163	SUNDRY PA's	325,188.00	325,188.00
164	LEGAL ADVISER	72,000.00	72,000.00
165	NEPAD	266,392.00	266,392.00
166	SUNDRY I. T.	196,000.00	196,000.00
167	SUNDRY STAFF	198,938.50	5,599,747.25
168	UNCLAIMED ALLOWANCES	0.00	14,598,250.75
	Total Deposit	**12,019,344.00**	**33,196,875.32**

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
	MONTH:					
1	January	0	32,474,726.17	4,873,924.34	34,338,618.27	71,687,268.78
2	February	26,004,846	32,474,726.17	4,873,924.34	34,338,618.27	97,692,114.78
3	March	10,781,998	32,474,726.17	4,873,924.34	34,338,618.27	82,469,266.78
4	April	11,675,000	32,474,726.17	4,873,924.34	34,338,618.27	83,362,268.78
5	May	78,058,690	32,474,726.17	4,873,924.34	34,338,618.27	149,745,958.78
6	June	29,214,463	32,474,726.17	4,873,924.34	34,338,618.27	100,901,731.78
7	July	79,505,419.39	32,474,726.17	4,873,924.34	34,338,618.27	151,192,688.17
8	August	86,058,776.41	32,474,726.17	4,873,924.34	34,338,618.27	157,746,045.19
9	September	92,359,911.52	32,474,726.17	4,873,924.34	34,338,618.27	164,047,180.30
10	October	80,021,178.70	32,474,726.17	4,873,924.34	34,338,618.27	151,708,447.48
11	November	73,036,932.25	32,474,726.17	4,873,924.34	34,338,618.27	144,724,201.03
12	December	108,248,516.36	32,474,726.17	4,873,924.34	34,338,618.27	179,935,785.14
		674,965,731.63	**389,696,714.04**	**58,487,092.08**	**412,063,419.24**	**1,535,212,956.99**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2019 **₦'m**	**2018** **₦'m**
	MONTH:		
	January	785,000	330,600.00
	February	276,300	101,700.00
	March	947,700	112,300.00
	April	740,700	124,400.00
	May	1,015,400	2,050,400.00
	June	264,900	42,000.00
	July	824,600	52,500.00
	August	227,864	213,800.00
	September	1,105,600	251,100.00
	October	350,000	1,090,000.00
	November	235,150	738,400.00
	December	483,800	350,500.00
	Total	**7,257,014**	**5,457,700.00**

EXPLANATORY NOTES

1. Statutory Allocation : This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee (JAAC)Transfers to the Local Governments. This includes

	DESCRPTION	**AMOUNT**
	Direct Transfers to Local Governments councils	674,965,731.63
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,535,212,957.08**

The total transfers above fell short of total allocation from FAAC to the State JAAC.

2. 10% share of the State Internally Generated Revenue During the period under review the Local Government Councils did not receive their share of the State Internally Generated Revenue.

3. Personnel Cost: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	**AMOUNT**
	Salaries and Allowances to Local Government Staff and Political Office Holders	**411,509,241.37**
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**859,693,047.56**

4. Capital Expenditure: This comprised of all disbursement in respect of Projects and works Which are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	**AMOUNT**
	Expenditure on Projects and Works done by the Local Government Council	111,638,557.71
	Local Governments Joint Project Funding by the Local Government Council	412,063,419.26
	TOTAL	**523,701,976.97**



GOVERNMENT OF IMOSTATE OF NIGERIA

FINANCIAL STATEMENTS OF ISU

LOCAL GOVERNMENT COUNCIL

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

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 theIsu Local Government Council in the preparation of 2019 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, 2019 to 31st December, 2019.

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.

ISU LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of IsuLocal 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 the Isu 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 ISU LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 Isu 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, 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 Isu 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, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.

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., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,961,843,650.00	Statutory Allocation from JAAC	1	1,525,206,600.53	1,419,786,782.70
10,648,000.00	State Government \Share Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE	3		
7,900,000.00	Capitation Rate		0.00	0.00
7,000,000.00	Property Rate		225,000.00	600,000.00
29,136,260.00	Licenses, Fines, Fees and Royalty		2,977,300.00	1,452,550.00
6,421,300.00	Earnings from Commerce		15,000.00	5,600.00
604,870.00	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		672,434.21	102,000.00
0.00	Other Revenue Sources	4	0.00	0.00
	Total Revenue		3,889,934.21	2,159,550.00
3,025,354,000.00	**Total Inflow from Operating Activities (A)**		1,529,096,334.74	1,421,946,332.70
	Payments:			
711,944,020.00	Personnel Cost	5	743,441,717.81	710,195,478.64
39,823,350.00	Overhead Cost	6	154,906,706.87	55,592,868.35
0.00	Security . Vote	7	52,695,000.00	15,325,000.00
0.00	Integrated Farm Projects	8	400,000.00	0.00
2,113,181,380.00	Capital Expenditure	9	604,590,669.26	609,080,259.26
0.00	Interest Payment		0.00	
2,864,948,750.00	**Total Outflow from Operating Activities (B)**		**1,556,034,093.94**	**1,390,193,606.28**
160,405,330.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**(26,937,759.20)**	**31,752,726.42**
	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**		(26,937,759.20)	**31,752,726.42**
0.00	**Cash and its Equivalent as at 1/1/19**		**31,826,728.88**	**74,002.46**
0.00	**Cash and its Equivalent as at 31/12/19**		**4,888,969.68**	**31,826,726.88**

ISULOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	4,200.00	8,540.00
Bank	11	4,884,769.68	31,818,188.88
Total Liquid Assets (A)		**4,888,969.64**	**31,826,728.88**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	37,995,000.00	19,080,000.00
Service Advance	14	272,499,786.81	225,897,336.81
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**310,494,786.81**	**244,977,336.81**
TOTAL ASSETS C = (A + B)		**315,383,756.49**	**276,804,065.69**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		277,592,413.24	239,012,722.44
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)		**314,762,800.34**	**276,183,109.54**
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)		**315,383,756.49**	276,804,065.69

ISULOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
131,981,996.02	**OPENING BALANCE 1/1/19**		**239,012,722.44**	**0.00**	**0.00**	**0.00**	**(239,012,722.44)**
	ADD REVENUE:						
	ALLOCATIONS						
1,419,786,782.70	Statutory Allocation from JAAC	1	1,525,206,600.53	2,961,843,660.00	2,961,843,660.00	0.00	1,436,637,049.47
0.00	State Government IGR	2	0.00	10,648,000.00	10,648,000.00	0.00	10,648,000.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	7,900,000.00	7,900,000.00	0.00	7,900,000.00
600,000.00	Property Rate		225,000.00	7,000,000.00	7,000,000.00	0.00	6,775,000.00
1,452,550.00	Licenses, Fines, Fees and Royalty		2,977,300.00	29.136.260.00	29.136.260.00	0.00	26,158,960.00
5,600	Earnings from Commerce		15,000.00	6,421,300.00	6,421,300.00	0.00	6,406,300.00
0.00	Rent on Local Govt. Property		0.00	604,870.00	604,870.00	0.00	604,870.00
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
102,000.00	**Miscellaneous**		**672,434.21**	1,800,000.00	1,800,000.00	0.00	1,127,565.79
2,159,550.000	**Total Internally Generated Revenue**		**3,889,734.21**	**52,258,130.00**	**510,062,430.00**	0.00	**48,368,395.79**
0.00	**Other Revenue Sources of the Local Govt**	4	**0.00**				
1,553,928,328.72	**Total Revenue (A)**		**1,768,109,057.18**	**3,025,354,090.00**	**3,025,354,090.00**	0.00	**1,257,245,032.82**
	EXPENDITURE						
710,195,478.64	Personnel cost	5	743,441,717.81	711,944,020.00	711,944,020.00	0.00	31,597,697.81
59,253,868.38	Overhead Cost	6	147,054,256.87	39,823,350.00	39,823,350.00	0.00	(107,230,906.87)
545,466,259.26	Capital Expenditure	9	600,020,669.26	511,862,430.00	511,862,430.00		1,513,160,710.74
1,314,915,606.28	**Total Expenditure (B)**		**1,490,516,643.94**	**3,484,354,090.00**	**2,864,948,750.00**	**0.00**	**1,374,432,106.06**
239,012,722.44	**OPERATING BALANCE**		**277,592,413.24**	**2,864,948,750.00**	**2,864,948,750.00**		**277,592,413.24**
	APPROPRIATIONS/TRANSFERS						
239,012,722.44	Transfer to Capital Development Fund		**277,592,413.24**	**2,864,948,750.00**	**2,864,948,750.00**	**0.00**	**277,592,413.24**
239,012,722.44	Closing Balance		**277,592,413.24**	**2,864,948,750.00**	**2,864,948,750.00**		**277,592,413.24**

ISULOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
392,678,703.39	**Opening Balance**		**86,225,116.57**				**(86,225,116.57)**
	ADD REVENUE						
239,012,722.44	**Transfer From Consolidated Revenue Fund**		277,592,413.24	0.00	0.00	0.00	277,592,413.24
	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
631,691,405.83	**TOTAL REVENUE**		**363,817,579.89**	**0.00**	**0.00**	**0.00**	**363,817,579.89**
	LESS CAPITAL EXPENDITURE						
545,466,259.26	**Capital Expenditure Sector**	9	600,020,669.26	2,113,181,380.00	2,113,181,380.00	0.00	1,513,160,710.74
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans		0.00	0.00	0.00	0.00	00.00
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
	TOTAL CAPITAL EXPENDITURE		600,020,669.26	2,113,181,380.00	2,113,181,380.00	0.00	1,513,160,710.74
0.00	Adjustments for Movements in Public Debts		0.00				
86,225,166.57	**Closing Balance**		(236,203,089.45)	0.00	0.00	0.00	1,149,343,130.85

ISU LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS		2019			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,525,206,600.53	2,585,950,140.00	**1,060,743,539.47**	
	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	96,449,920.00	96,449,920.00	
	Total (Gross) JAAC Allocation to the Local Government		1,525,206,600.53	**2,682,400,050.00**	**1,157,193,449.47**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	279,443,600.00	279,443,600.00	
	Total Value Added Tax		**0.00**	279,443,600.00	279,443,600.00	

	DETAILS	2019		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	**10,648,000.00**	**10,648,000.00**
	Total State Government Internally Generated Revenue	**0.00**	**10,648,000.00**	**10,648,000.00**
3	**C - INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	6,500,000.00	6,500,000.00
	Arrears of Capitation Rate	0.00	1,400,000.00	1,400,000.00
	Sub-Total Capitation Rate	**0.00**	**7,900,000.00**	**7,900,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	225,000.00	7,000,000.00	6,775,000.00
	Communication Mast	0.00	0.00	0.00
	Arrears of Property Rate	0.00	0.00	0.00
	Sub-Total Property Rate	225,000.00	7,000,000.00	6,775,000.00
3.3	**LICENSES, FINES AND FEES**			
	Obstruction and Nuisance Fees	1,000.00	200,000.00	199,000.00
	Bicycle License Fess	0.00	350,000.00	350,000.00
	Liquor License (Wine/ Beer)	0.00	200,000.00	200,000.00
	Native Liquor License	0.00	300,000.00	300,000.00
	Wheelbarrow License Fees	0.00	50,000.00	50,000.00
	Registration of buses	0.00	1,550,000.00	1,550,000.00
	Registration of commercial tax fees	0.00	30,000.00	30,000.00
	Operational Business Permit	0.00	400,000.00	400,000.00
	Eating House License Fees	0.00	1,050,000.00	1,050,000.00
	Customary Marriage Registration Fees	5,000.00	880,000.00	875,000.00
	Naming of Street Registration Fees (Various)	0.00	50,000.00	50,000.00
	Clubs, Cultural and Social Organization Registration Fees	26,000.00	105,000.00	79,000.00
	Identification/Oath Fees	110,000.00	4,000,000.00	3,890,000.00
	Earning from Environmental Sanitation Services	0.00	2,500,000.00	2,500,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	500,000.00	500,000.00
	Registration of Birth and Death	89,700.00	550,000.00	460,300.00
	Dispensary Fees	327,300.00	3,000,000.00	2,672,700.00
	Maternity Fees	653,300.00	4,500,000.00	3,846,700.00
	Entertainment and drawing fees	0.00	700,000.00	700,000.00
	Registration of Contractors Fees	1,700,000.00	2,500,000.00	800,000.00
	Tender Fees	0.00	1,500,000.00	1,500,000.00
	Building Plan Checking fees	0.00	20,000.00	20,000.00
	Sand Excavation Fees	0.00	50,000.00	50,000.00

	Oil Processing/Kernel Cracking Machine Fees	0.00	5,000.00	5,000.00
	Welding Machine License Fees	0.00	5,000.00	5,000.00
	Electronics Radio/Television Workshop License Fees	0.00	10,000.00	10,000.00
	Wood making and carpentry workshoplicense fees	0.00	72,000.00	72,000.00
	Battery Charger License Fees	0.00	10,000.00	10,000.00
	Printing Press License Fees	0.00	10,000.00	10,000.00
	Motor Mechanical Workshop License Fees	0.00	20,000.00	20,000.00
	Surface Kerosene Tank License Fees	0.00	50,000.00	50,000.00
	Photocopying and Document Service License Fees	25,000.00	5,000.00	20,000.00
	Block Making with Machine License Fees	0.00	50,000.00	50,000.00
	Sewing Institute License Fees	0.00	5,000.00	5,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	51,000.00	51,000.00
	Advertisement License Fees	0.00	45,000.00	45,000.00
	Hire of government properties	0.00	253,260.00	253,260.00
	Hire Charges/Heavy Equipment Fees	0.00	2,000,000.00	2,000,000.00
	Approved Building Plan Fee	20,000.00	50,000.00	30,000.00
	Customary Right of Occupancy Fees	0.00	1,500,000.00	1,500,000.00
	Building Registration Fees	10,000.00	10,000.00	0.00
	Sales of Unserviceable Stores License Fees	10,000.00	0.00	10,000.00
	Sub-Total Licenses, Fines and Fees	**2,977,300.00**	29,136,260.00	26,158,960.00
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/Stallage Fees	0.00	1,550,000.00	1,550,000.00
	Motor Park Toll	0.00	725,000.00	725,000.00
	Slaughter House Fees	0.00	1,200,000.00	1,200,000.00
	Earnings from Transport Services	15,000.00	0.000	(15,000.00)
	Earnings from Agricultural Undertakings	0.00	2,946,300.00	2,946,300.00
	Sub-Total Earnings from Commerce	**15,000.00**	**6,421,300.00**	**6,406,300.00**
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	527,870.00	527,870.00
	Rent on Other Local Government Landed Property	0.00	77,000.00	77,000.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**0.00**	**604,870.00**	**604,870.00**
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	299,609,62	400,000.00	100,390,.38
	Unclaimed deposit/ salaries	372,824.59	600,000.00	227,175.41
	Sales of publication maps and others	**0.00**	**800,000.00**	**800,000.00**
	Sub-Total Miscellaneous Revenue	**672,434.21**	**1,800,000.00**	**1,127,565.79**
	Grand Total Internally Revenue	**3,889,734.21**	**52,862,430.00**	**48,972,695.79**
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 Sopurces	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST**			
5.1	Executive	13,469,998.99	54,229,710.00	40,759,711.03
	legislators	26,689,562.06	62,346,490.00	35,656,927.94
	Community government council	0.00	25,200,000.00	25,200,000.00
	Sub-Total	40,159,561.05	141,776,200.00	101,616,638.97
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	38,985,543.39	97,036,060.00	58,050,516.61
	Finance	37,707,916.18	71,300,990.00	33,593,073.82
	Medical and Health	96,277,687.62	246,010,030.00	149,732,342.38
	Planning Research and Statistics	2,828,213.59	13,687,250.00	10,859,036.41
	Agricultural and Natural Resources	14,495,351.42	33,831,670.00	19,336,318.50
	Works, Transport and Housing	12,536,160.50	32,951,840.00	20,415,679.50
	Information, Education and Social Welfare	29,273,477.89	59,049,980.00	29,776,502.11
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	389,696,714.08

	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	58,487,092.11
	Sub-Total Personnel Cost	**680,288,156.78**	**553,867,820.00**	**(126,420,336.78**
5.3	**MISCELLANEOUS:**			
1	Adult Instructors	3,000,000.00	0.00	3,000,000.00
2	NYSC Corp Member	2,200,000.00	2,500,000.00	300,000.00
3	Postal Agents	432,000.00	1,000,000.00	568,000.00
4	Disabled Persons	0.00	1,000,000.00	1,000,000.00
5	IT Students/Med. Wives	1,950,000.00	1,000,000.00	(950,000.00)
6	ICW/IWW	7,250,000.00	0.00	(7,250,000.00)
7	Casual Security men	2,160,000.00	0.00	(2,160,000.00)
8	Budget monitoring	0.00	300,000.00	300,000.00
9	FSP(August Meeting/Imo Women Day, etc)	0.00	2,000,000.00	2,000,000.00
10	Medical Retainer	2,400,000.00	0.00	2,400,000.00
11	Independent Day	0.00	2,000,000.00	2,000,000.00
12	Chaplaincy	200,000.00	0.00	2,00,000.00
13	JAAC Administration	0.00	6,500,000.00	6,500,000.00
14	Casual Cleaners	2,070,000.00	0.00	2,070,000.00
15	ENTRACO	1,332,000.00	0.00	1,280,000.00
	Total Miscellaneous	**22,994,,000.00**	**16,300,000.00**	**(6,694,000.00)**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	**325**		
	Total Number of Employees Employed in the Year	**11**		
	Total Number of Employees Retired/Transferred or Left During the Year	**0**		
	Total Number of Employees at the End of the Year	**336**		
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	15,895,500.00	8,000,000.00	12,104,500.00
	Utility Services	0.00	720,000.00	720,000.00
	Telephone and Postal Services	0.00	437,000.00	437,000.00
	Stationery and Printing	3,207,450.00	4,200,500.00	993,050.00
	Maintenance of Office Furniture and Equipment	2,226,000.00	2,665,500.00	439,000.00
	Maintenance of Vehicle and Capital Assets	2,238,165.00	4,355,000.00	2,116,835.00
	Consultancy and Professional Services	0.00	0.00	0.00
	Training, Staff Development and Welfare	10,934,000.00	11,475,000.00	541,000.00
	Entertainment and Hospitality	9,587,885.00	2,970,000.00	(6,617,885.00)
	Miscellaneous Expenses	93,895,059.87	2,237,850.00	91,657,209.87)
	Provision of Service Materials	9,070,197.00	2,763,000.00	6,307,197.00
	Total Overhead Cost By Function	**147,054,256.87**	**39,823,350.00**	**107,230,906.87**
	Unretired Advances	7,852,450.00	0.00	7,852,450.00
	Grand Total OverHead Cost	**154,906,706.87**	**39,823,350.00**	**115,083,356.87**

6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	113,227,606.00	13,835,850.00	(99,391,756.00)
	Administration	13,340,650.00	6,090,000.00	(7,250,650.00)
	Finance	10,446,000.89	5,355,000.00	5,091,000.89
	Medical and Health	7,999,000.00	5,197,500.00	(2,801,500.00)
	Planning Research and Statistics	1,141,000.00	525,000.00	616,000.00
	Agricultural and Natural Resources	5,000.00	1,942,500.00	1,937,500.00
	Works, Transport and Housing	740,000.00	3,570,000.00	2,830,000.00
	Information, Education and Social Welfare	155,000.00	3,307,500.00	3,152,500.00
	Total Overhead Cost by Sector (Department)	**147,054,256.87**	**39,823,350.00**	**((84,236,906.87)**
7	Security Vote	52,695,000.00	0.00	52,695,000.00
	Total Security Vote	**52,695,000.00**	**0.00**	**52,695,000.00**
8	Integrated Farms Project	400,000.00	0.00	400,000.00
	Total Integrated Farm Project	**400,000.00**	**0.00**	**400,000.00**
9	**CAPITAL EXPENDITURE:**			
	1. Purchase of vehicles	20,900,000.00	50,875,000.00	29,975,000.00
	2. Constr., of roads & drainages	64,957,250.00	940,000,000.00	875,042,750.00
	3. Installation of transformer/Purchase of Gen Set	11,500,000.00	105,000,000.00	93,500,000.00
	4. Reno. of Health Centre/Town Hall/Class	5,500,000.00	5,500,000.00	49,500,000.00
	5. Purchase of Construction Equipment	35,000,000.00	0.00	35,000,000.00
	6. Constr. of Tank Stand/Reha. of Borehole	3,000,000.00	37,000,000.00	34,000,000.00
	7. Renovation of Mini Stadium	25,000,000.00	0.00	25,000,000.00
	8. Construction of Secretariat	22,100,000.00	10,000,000.00	12,100,000.00
	9. Other Projects	0.00	917,306,380.00	917,306,308.00
	Local Governments Joint Projects	**412,063,419.26**	0.00	**(412,063,419.26)**
	Total Capital Expenditure	**600,020,669.26**	**2,113,181,380.00**	**1,513,160,710.74**
	Unretired Advances	**4,570,000.00**	0.00	0.00
	Grand Total Capital Expenditure	**604,590,669.26**	**2,113,181,380.00**	**1,513,160,710.74**

				2019 ₦'m	2018 ₦'m
10	**CASH BALANCE:**				
	Cash-at-Hand			4,200.00	8,540.00
	Total Cash			4,200.00	8,540.00
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. Ec.o Bank	Project Account	5093073190	43,027.25	1,704,943.32
	5.Zenith Bank	ISU/Imo Rural Road Proj.	1015454156	29,090.83	30,060,642.83
	6.UBA Plc.	Salary Account	10,22057432	4,753,547.25	0.00
	7. Access bank	ISU LGA Rebuild Imo A/C	0814371949	6,501.62	0.00
	Total Bank			**4,884,769.68**	**31,818,188.88**

		2017 ₦'m	2018 ₦'m
12	**SALARY ADVANCE**		
	Salary Advance	0.00	0.00
	Total Salary Advance	**0.00**	**0.00**
13	**a. IMPREST:**	**2019**	**2018**
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	1,530,000.00	810,000.00
6	IZUAWUBA K.C	1,630,000.00	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	615,000.00	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	2,130,000.00	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	490,000.00	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	100,000.00	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.	805,000.00	0.00
34	IGBO PRECIOUS	75,000.00	0.00
35	OBIANELI, C.I	540,000.00	0.00
36	HON. (MRS.) OLEDIBE HELEN	120,000.00	0.00
37	HON. IWUCHUKWU CHRISTINA O.	160,000.00	0.00
38	HON. NWOKE HENRY U	240,000.00	0.00
39	HON. (MRS.) IWUANYANWU ZITA A.	120,000.00	0.00
40	HON. UZOWURU IZUCHUKWU R.	160,000.00	0.00
41	UBOCHI VICTOR	310,000.00	0.00
42	HON. NWADIKE CHIMEZIE F.	4,200,000.00	0.00
43	IWUANYANWU, C.A	1,300,000.00	0.00
44	OKORO K.C	50,000.00	0.00
45	CHHUKWUNENYE MELTUS C	40,000.00	0.00
46	NWOBI MODESTUS O	40,000.00	0.00
47	CHIOMA CYSTUS A	40,000.00	0.00
48	OGOWUIHE IKENNA	40,000.00	0.00
49	ONYEBUCHI LAWRENCE	40,000.00	0.00
50	NWANESI KATE	40,000.00	0.00
51	OGBUJI DESMOND	40,000.00	0.00
52	UZOMA EMMANUEL	40,000.00	0.00
53	NNADI WISDOM	40,000.00	0.00
54	AGOCHUKWU IKECHUKWU	40,000.00	0.00
55	NJOKU H.I.S	400,000.00	0.00
56	HON. ADIEGWU WISDOM	200,000.00	0.00
57	IGWEBUIKE KYRIAN	460,000.00	0.00
58	IHEBOM PERPETUA N.	455,000.00	0.00
59	HON. EMECHETA EUNICE (MRS)	30,000.00	0.00
60	HON ORISAKWE PRINCE	30,000.00	0.00
61	HON ONUOHA EMMANUEL	30,000.00	0.00
62	HON, DR AMADI ALEXIUS	30,000.00	0.00
63	HON.(MRS) ONYIRIUKA CHARITY	30,000.00	0.00
64	HON. OHANU CHIGOZIE	30,000.00	0.00
65	HON. NSOROM NNAMDI	4,500,000.00	0.00
66	HON. LOLO NSOROM IFY N	275,000.00	0.00
67	ONUOHA A.I	110,000.00	0.00
68	HON. IBEKWE FIDELIS	300,000.00	0.00
69	HON. OGU LIVINUS	300,000.00	0.00
70	HON. AHAMEFULA OKWUDIRI	300,000.00	0.00
71	HON. UBAJIEKWE HERBERT	300,000.00	0.00

72	HON. IKE MACDONALD	300,000.00	0.00
73	HON. GOGO UZONDU	300,000.00	0.00
74	HON. NLEMCHI LYNDA (MRS)	300,000.00	0.00
75	HON. NZEREM UCHENNA	300,000.00	0.00
76	HON. (MRS) UZOMA PATRICIA	300,000.00	0.00
77	HON. MBAGWU KINGSLEY	250,000.00	0.00
78	HON. (MRS) OBASI GEORGELINE	300,000.00	0.00
79	OZOR R.O	240,000.00	0.00
80	MRS IBEZIM BLESSING	200,000.00	0.00
81	MMAIGBO JOSEPH	60,000.00	0.00
82	UZOMA KELECHI	60,000.00	0.00
83	BARR. (MRS) KALU CHINENYE	30,000.00	0.00
84	MRS IWUJI KATE	50,000.00	0.00
	Total Imprest	**37,995,000.00**	**19,080,000.00**
14	**SERVICE ADVANCES:**		
14.1	**i. INTEGEATED FARM PROJECT:**		
	1. Esomonu, R.C.	1,212,350.00	602,350.00
	2. Ajogu Solomon	207,000.00	207,000.00
	Sub-Total Integrated Farm Project	**1,419,350.00**	**809,350.00**
14.2	**ii. CHAPEL PROJECT**		
	Hon. Ezeigbo Augustine	16,850,000.00	16,800,000.00
	Sub-Total Chapel Project	**16,850,000.00**	**16,850,000.00**
14.3	**iii. GRADING AND REHABILITATION OF ROADS:**		
	1. Hon. Osuala Val.	19,950,000.00	19,950,000.00
	2. Engr. Izuawuba Kelechi C.	23,662,750.00	63,719,000.00
	3. Hon. (Mrs.) ObiefuleNgozi	2,320,000.00	2,300,000.00
	4. Hon. Ezeigbo Augustine	2,000,000.00	2,000,000.00
	5. Mr. Iwuagwu C.A	60,000,00	0.00
	Sub-Total Grading of Rural Roads	**47,972,750.00**	**87,969,000.00**
14.4	**PERSONAL ADVANCES:**	**2019**	**2018**
1	MMAIGBO J.M	369,000.00	209,000.00
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	40,000.00	20,000.00
12	IZUAWUBA K.C	2,299,600.00	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	5,147,792.77	10,147,792.77
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	552,000.00	452,000.00
28	HON. CHINEDU NNADOZIE	1,910,500.00	6,910,500.00
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	1,800,000.00	6,800,000.00
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	841,500.00	5,841,500.00
97	UKPABI UCHE	400,000.00	400,000.00
98	IHEANACHO CASMIR	3,971,000.00	163,000.00
99	NWAGBARA IFEOMA	0.00	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	276,000.00	256,000.00
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	1,300,000.00	2,300,000.00
111	HON. CYRIACUS	505,000.00	505,000.00
112	HON. MARTINS MBAERI	140,000.00	140,000.00
113	HON. EZEIGBO AUGUSTINE .C	4,209,000.00	6,209,000.00
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	5,460,000.00	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	200,000.00
146	APIAKA INNOCENT C.	0.00	50,000.00
147	AKUTA IJEOMA	0.00	220,000.00
148	DURUCHUKWU OLIVIA	0.00	45,000.00
149	OSUIGWE; B.O.	0.00	15,000.00
150	IKEMEZIE FESTUS	0.00	4,000.00
151	ALIONYE MOSES	(15,165,000.00)	15,000.00
152	OBIANELI; C.I.	41,900.00	6,900.00
153	HON. ADIEGWU WISDOM OSONDU	300,000.00	300,000.00
154	ONYENWE M.C	19,240,846.00	0.00
155	HON. NWADIKE CHIMEZIE F.	14,283,573.50	600,000.00
156	IWUANYANWU C.A	17,995,000.00	0.00
157	MMERIKWU GLADYS	432,200.00	0.00
158	OKORO R.E	200,000.00	0.00
159	ONYEAGBA GOODNESS	530,000.00	0.00
160	HON. UZOMA PATRICIA	96,000.00	0.00
161	HON. NSOROM NNAMDI S	7,655,450.00	0.00
162	HON. MBAGWU KINGSLEY	575,000.00	0.00
163	HON. GOGO UZONDU	155,000.00	0.00
164	IHEANACHO KINGSLEY	50,000.00	0.00
165	EJINKONYE LETRICIA	15,000.00	0.00
166	IWUOHA UCHECHIKA	600,000.00	0.00
167	LOLO NSOROM IFY	250,000.00	0.00
168	IGWEBUIKE KYRIAN	110,000.00	0.00
	SUB-TOTAL PERSONAL ADVANCES	**206,257,686.81**	**120,268,986.81**
	TOTAL SERVICE ADVANCE	**272,499,786.81**	**225,897,336.81**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2019**		**2018**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	22,335,107.51	0.00	22,335,107.51	22,335,107.51
	Value Added Tax (VAT)	0.00	0.00	0.00	0.00
	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**

	DEPOSITS:		
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

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
	MONTH:					
1	January	0	32,474,726.17	4,873,924.34	34,338,618.27	71,687,268.78
2	February	27,500,905.02	32,474,726.17	4,873,924.34	34,338,618.27	99,188,173.80
3	March	28,460,090.93	32,474,726.17	4,873,924.34	34,338,618.27	100,147,359.71
4	April	9,720,000.00	32,474,726.17	4,873,924.34	34,338,618.27	81,407,268.78
5	May	52,799,695.61	32,474,726.17	4,873,924.34	34,338,618.27	124,486,964.39
6	June	22,935,543.28	32,474,726.17	4,873,924.34	34,338,618.27	94,622,812.06
7	July	83,250,899.49	32,474,726.17	4,873,924.34	34,338,618.27	154,938,168.27
8	August	116,421,280.31	32,474,726.17	4,873,924.34	34,338,618.27	188,108,549.09
9	September	79,489,038.85	32,474,726.17	4,873,924.34	34,338,618.27	151,176,307.63
10	October	74,222,379.12	32,474,726.17	4,873,924.34	34,338,618.27	145,909,647.90
11	November	69,323,244.43	32,474,726.17	4,873,924.34	34,338,618.27	141,010,513.21
12	December	100,836,278.04	32,474,726.17	4,873,924.34	34,338,618.27	172,523,546.82
	Total	**664,959,375.08**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	1,525,206,600.53

2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2019 **₦'m**	**2018** **₦'m**
	MONTH:		
	January	400,817.00	0.00
	February	140,506.60	85,000.00
	March	70,700.00	0.00
	April	113,700.00	467,000.00
	May	395,600.00	150,000.00
	June	261,804.80	0.00
	July	326,404.82	176,400.00
	August	153,100.00	101,600.00
	September	137,000.00	238,800.00
	October	89,100.00	92,200.00
	November	1,772,500.00	425,800.00
	December	28,500.00	422,750.00
	Total	**3,889,734.21**	**2,159,550.00**

EXPLANATORY NOTES

1. Statutory Allocation : This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee (JAAC)Transfers to the Local Governments. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to Local Governments councils	664,959,375.63
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,525,206,600.53**

2.**Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	**295,257,911.62**
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**743,441,717.81**

3.Capital Expenditure : This comprised of all disbursement in respect of Projects and works which are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Government Council	187,957,250.00
	Local Governments Joint Projects Funding by the Local Government Council	412,063,419.26
	TOTAL	**600,020,669.26**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF MBAITOLI

LOCAL GOVERNMENT COUNCIL

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

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 2019 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, 2019 to 31st December, 2019.

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.

MBAITOLI LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of MbaitoliLocal 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, 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 MBAITOLI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 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, 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 ofMbaitoli 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 Local Government Council as at 31st December, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.

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., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
4,520,378,483.00	Statutory Allocation from JAAC	1	1,952,578,706.06	1,588,711,185.91
0.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE	3		
48,738,800.00	Capitation Rate		0.00	0.00
366,438,479.00	Property Rate		1,110,000.00	1101500.00
135,078,470.00	Licenses, Fines, Fees and Royalty		5,182,750.00	3,725,800.00
104,587,932.00	Earnings from Commerce		1,020,000.00	0.00
0.00	Rent on Local Govt. Property		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	4	0.00	0.00
	Total Revenue			4,827,300.00
5,205,433,706.00	**Total Inflow from Operating Activities (A)**		**1,959,891,456.06**	**1,593,538,486.91**
	Payments:			
779,105,510.00	Personnel Cost	5	1,074,902,980.29	896,093,245.68
129,631,845.00	Overhead Cost	6	224,451,084.76	93,801,781.86
0.00	Sec. Vote	7	40,275,000.00	16,310,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
3,815,,566,757.00	Capital Expenditure	9	636,261,222.26	565,811,259.26
0.00	Interest Payment		0.00	0.00
	Total Outflow from Operating Activities (B)		**1,975,890,287.31**	**1,572,016,286.80**
4,724,304,112.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**(15,998,831.25)**	**21,522,199.11**
	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**		(15,998,831.25)	21,522,199.11
0.00	**Cash and its Equivalent as at 1/1/19**		**45,934,475.57**	**24,412,276.46**
0.00	**Cash and its Equivalent as at 31/12/19**		**29,935,644.32**	**45,934,475.57**

MBAITOLI LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	7,162,552.25	2,590,727.24
Bank	11	22,773,092.07	43,343,748.33
Total Liquid Assets (A)		**29,935,644.32**	**45,934,475.57**
Investments and Other Cash Assets			
Salary Advance	12	4,944,970.81	4,944,970.81
imprest	13	24,088,600.00	18,511,000.00
Service Advance	14	421,045,528.45	385,917,944.54
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**450,079,099.26**	**409,373,915.35**
TOTAL ASSETS C = (A + B)		**480,014,743.58**	**455,308,390.92**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		398,100,285.55	383,059,351.52
Unremitted Deductions	14	74,950,324.43	26,382,932.38
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**473,050,609.98**	**409,442,283.90**
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	6,964,133.60	45,866,107.02
Total Other Liabilities (F)		**6,964,133.60**	**45,866,107.02**
TOTAL LIABILITIES G = (D + E +F)		**480,014,743.58**	455,308,390.92

MBAITOLI LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
3,57,296,134.48	**OPENING BALANCE 1/1/19**		**383,059,351.52**	**0.00**	**0.00**	**0.00**	**(383,059,351.52)**
	ADD REVENUE:						
	ALLOCATIONS						
1,588,711,185.91	Statutory Allocation from JAAC	1	1,952,578,706.06	4,520,378,483.00	4,520,378,483.00	0.00	2,567,799,776.94
0.00	State Government IGR	2	0.00	30,211,542.00	30,211,542.00	0.00	30,211,542.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	48,738,800.00	48,738,800.00	0.00	48,738,800.00
1,101,500.00	Property Rate		1,110,000.00	366,438,479.00	366,438,479.00	0.00	365,328,479.00
3,725,800.00	Licenses, Fines, Fees and Royalty		5,182,750.00	135,078,470.00	135,078,470.00	0.00	129,895,720.00
0.00	Earnings from Commerce		1,020,000.00	104,587,932.00	104,587,932.00	0.00	103,567,,932.00
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	0.00	0.00	0.00	0.00
4,827,300.00	**Total Internally Generated Revenue**		**7,312,750.00**	**654,843,681.00**	**654,843,681.00**	0.00	**0.00**
0.00	**Other Revenue Sources of the Local Govt**	4	**0.00**	**0.00**	**0.00**		
1,950,834,620.39	**Total Revenue (A)**		**2,342,950,807.58**	**5,205,433,706.00**	**5,205,433,706.00**	0.00	**0.00**
	EXPENDITURE						
896,093,245.68	Personnel cost	5	1,074,902,980.29	779,105,510.00	779,105,510.00	0.00	(295,797,470.29)
93,053,263.93	Overhead Cost	6	238,798,819.48	129,631,845.00	129,631,845.00	0.00	(109,166,974.48)
578,628,759.26	Capital Expenditure	9	631,148,722.26	3,815,566,757.00	3,815,566,757.00		3,184,418,034.74
1,567,775,268.17	**Total Expenditure (B)**		**1,944,850,522.03**	**4,724,304.112.00**	**4,724,304.112.00**	**0.00**	**2,779,453,589.97**
383,059,351.52	**OPERATING BALANCE**		**398,100,285.55**	**481,129,594.00**	**481,129,594.00**		83,029,,308.45
	APPROPRIATIONS/TRANSFERS						
383,059,351.52	Transfer to Capital Development Fund		**398,100,285.55**	481,129,594.00	481,129,594.00	0.00	481,129,594.00
383,059,351.52	Closing Balance		**398,100,285.55**	481,129,594.00	481,129,594.00	0.00	481,129,594.00

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
578,372,842.55	**Opening Balance**		382,803,434.81	**0.00**	**0.00**	**0.00**	(382,803,434.81)
	ADD REVENUE						
383,059,351.52	**Transfer From Consolidated Revenue Fund**		398,100,285.55	0.00	0.00	0.00	(398,100,285.55)
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
961,432,194.07	**TOTAL REVENUE**		**780,903,120.36**	**0.00**	**0.00**	**0.00**	**780,903,120.36**
	LESS CAPITAL EXPENDITURE						
578,628,759.26	**Capital Expenditure Sector**	9	636,261,222.26	3,815,566,757.00	3,815,566,757.00	0.00	3,179,365,534.74
	OTHER CAPITAL PAYMENTS						
00.00	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
578,628,759.26	**TOTAL CAPITAL EXPENDITURE**		636,261,222.26	3,815,566,757.00	3,815,566,757.00	0.00	3,179,365,534.74
	Adjustments for Movements in Public Debts			0.00	0.00	0.00	0.00
382,803,434.81	**Closing Balance**		144,642,298.10				2,398,401,814.38

MBAITOLI LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS		2019			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,952,578,706.06	3,258,383,091.00	1,305,804,384.94	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	92,768,345.00	92,768,345.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	789,311,510.00	789,311,510.00	
	Total (Gross) JAAC Allocation to the Local Government		**1,952,578,706.06**	**4,140,462,946.00**	**2,187,884,239.94**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	379,915,537.00	379,915,537.00	
	Total Value Added Tax		**0.00**	**379,915,537.00**	**379,915,537.00**	

	DETAILS	2019		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REV.**			
	Share of State Govt. Internally Generated Revenue	**0.00**	30,211,542.00	(30,211,542.00)
	Total State Govt. Internally Generated Revenue	**0.00**	**30,211,542.00**	**(30,211,542.00)**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	48,738,800.00	(48,738,800.00)
	Sub-Total Capitation Rate	**0.00**	**48,738,800.00**	**(48,738,800.00)**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	865,000.00	311,438,479.00	310,573,479.00
	Commercial Buildings (Dev . Levy)	245,000.00	0.00	245,000.00
	Communication Mast	0.00	55,000,000.00	(55,000,000.00)
	Sub-Total Property Rate	**1,110,000.00**	**366,438,479.00**	**365,328,479.00**
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	31,170.00	31,170.00
	Registration of Buses/Commercial Vehicles	0.00	11,000,000.00	11,000,000.00
	Operational Business Permit	22,000.00	31,569,000.00	31,547,000.00
	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	0.00	770.000.00	770.000.00
	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	380,000.00	165.000.00	215,000.00
	Identification/Oath Fees	778,800.00	5.500.000.00	4,721,200.0
	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	579,000.00	154,000.00	425,000.00
	Dispensary Fees	140,600.00	2,550,000.00	2,469,400.00
	Maternity Fees	1,231,750.00	1,540,000.00	308,250.00
	Registration of Contractors Fees	850,000.00	2,000,000.00	1,150,000.00
	Tender Fees	520,000.00	1,000,000.0.0	480,000.00

	Building Plan Checking fees	0.00	2,000,000.00	2,000,000.00
	Sand Excavation Fees	0.00	8,175,700.00	8,175,700.00
	Lease of Space of Land	576,000.00	0.00	576,000.00
	Lab Test	27,100.00	0.00	27,100.00
	Hiring of Hall	30,000.00	0.00	30,000.00
	Recovery of Lost Vehicles	37,500.00	0.00	37,500.00
	Registration of Building Plan	0.00	400,000.00	400,000.00
	Oil Processing/Kernel CrackingMachine Fees	0.00	50,000.00	50,000.00
	Rice Mill/Cassava/CornGrinding License Fees	0.00	50,000.00	50,000.00
	Ingredient Grinding License Fees	0.00	400,000.00	400,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	70,000.00	70,000.00
	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	150,000.00	150,000.00
	Motor Spare Parts License Fees	0.00	92,000.00	92,000.00
	Reg. of Laundries and Dry Cleaners License Fees	0.00	150,000.00	150,000.00
	Motor Mechanical Workshop License Fees	0.00	385,000.00	385,000.00
	Building Material License Fees	0.00	200,000.00	200,000.00
	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	250,000.00	250,000.00
	Hire Charges/Heavy Equipment Fees	10,000.00	200,000.00	190,000.00
	Approved Building Plan Fees	0.00	250,000.00	250,000.00
	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	**5,182,720.00**	**135,078,470.00**	**129,895,720.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	1,020,000.00	82,973,132.00	81,953,132.00
	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	**1,020,000.00**	**104,587,932.00**	**103,567,932.00**
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 AND DIVIDENDS:**	**0.00**	**0.00**	**0.00**
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	0.00	0.00
	Sub-Total Miscellaneous Revenue	**0.00**	**0.00**	**0.00**
	Grand Total Internally Generated Revenue	**7,312,750.00**	**654,843,681.00**	**647,530,931.00**
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	3,002,436.83	53,035,970.00	50,033,533.17
	The Legislative	46,218,659.21	65,642,728.00	19,424,068.79
	Community Government Councils	0.00	37,800,000.00	37,800,000.00
	Sub-Total Consolidated Revenue Fund Charges	**49,221,096.04**	**156,478,698.00**	**107,257,601.96**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	146,415,265.97	113,722,537.00	(32,692,728.97)
	Finance	67,656,317.13	73,515,688.00	5,859,370.87
	Medical and Health	212,941,053.62	241,262,848.00	28,321,794.38
	Planning Research and Statistics	17,636,338.59	14,162,107.00	(3,474,231.59)
	Agricultural and Natural Resources	41,511,631.62	66,485,506.00	24,973,874.38
	Works, Transport and Housing	29,763,237.77	47,606,316.00	17,843,078.23
	Information, Education and Social Welfare	41,155,233.36	65,871,810.00	24,716,576.64
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	(389,696,714.08)
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	(58,487,092.11)
	Sub-Total Personnel Cost	**1,005,262,884.25**	**622,626,812.00**	**382,636,072.25**
6.3	**MISCELLANEOUS:**			
	Adult Instructors	7,645,000.00	7,200,000.00	(445,000.00)
	NYSC Corp Member	2,284,000.00	1,500,000.00	(784,000.00)
	Postal Agents	440,000.00	504,000.00	64,000.00
	IT Students	1,375,000.00	1,200,000.00	(175,000.00)
	Imo Community Watch	2,640,000.00	0.00	(2,640,000.00)
	ENTRACO Workers	1,920,000.00	0.00	(1,920,000.00)
	Casual Security & Environmental Workers	4,115,000.00	0.00	(4,115,000.00)
	Others	0.00	68,220,000.00	68,220,000.00
	Total Miscellaneous	**20,419,000.00**	**78,624,000.00**	**58,205,000.00**
5.3	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	**575**		
	Total Number of Employees Employed in the Year	**NIL**		
	Total Number of Employees Retired/Transferred or Left During the Year	**NIL**		
	Total Number of Employees at the End of the Year	**647**		
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	16,282,500.00	63,725,000.00	47,442,500.00
	Utility Services	0.00	675,345.00	675,345.00
	Telephone and Postal Services	0.00	50,000.00	50,000.00
	Stationery and Printing	16,241,364.00	32,437,500.00	16,196,136.00
	Maintenance of Office Furniture and Equipment	4,432,500.00	2,770,000.00	(1,662,500.00)
	Maintenance of Vehicle and Capital Assets	5,716,467.00	7,900,000.00	2,183,533.00

	Consultancy and Professional Services	5,085,000.00	2,500,000.00	(2,585,000.00)
	Training, Staff Development and Welfare	570,000.00	8,800,000.00	8,230,000.00
	Entertainment and Hospitality	26,090,400.00	3,724,000.00	(22,366,400.00)
	Miscellaneous Expenses	164,380,588.48	1,700,000.00	(162,680,588.48)
	Provision of Service Materials	0.00	5,350,000.00	5,350,000.00
	Total Overhead Cost By Function	**238,798,819.48**	**129,631,845.00**	**(109,166,974.48)**
6.2	**OVERHEAD COSTS BY SECTORS (DEPT):**			
	The Council	165,666,676.00	47,425,000.00	(118,241,676.00)
	Administration	37,688,476.65	26,665,945.00	(11,022,531.65)
	Finance	23,232,666.83	26,700,000.00	3,467,333.17
	Medical and Health	3,710,000.00	8,552,400.00	4842,400.00
	Planning Research and Statistics	340,000.00	6,306,900.00	5,966,900.00
	Agricultural and Natural Resources	250,000.00	6,020,000.00	5,770,000.00
	Works, Transport and Housing	7,286,000.00	3,524,000.00	(3,762,000.00)
	Information, Education and Social Welfare	625,000.00	4,437,600.00	3,812,600.00
	Total Overhead Cost by Sector (Department)	**238,798,819.48**	**129,631,845.00**	**(109,166,974.48)**
	Previous Year's Retired Advances	14,347,734.72	0.00	0.00
	Grand Total OverHead Cost	**224,451,084.76**	**129,631,845.00**	**(109,166,974.48)**
7	Security Vote	12,275,000.00	0.00	12,275,000.00
8	Integrated Farms Projects	0.00	0.00	0.00
9	**CAPITAL EXPENDITURE:**			
1.	Road Rehabilitation	57,732,500.00	960,359,161.00	902,626,661.00
2.	Construction of New Secretariat	39,912,037.00	50,000,000.00	10,087,963.00
3.	Purchase/maintenance of Vehicles	15,000,000.00	55,000,000.00	40,000,000.00
4	Construction of Mini Stadium	34,866,566.00	50,000,000.00	15,133,434.00
5	Renovation of Schools	27,225,000.00	200,000,000.00	172,775,000.00
6	Renovation of Healthy Centres	18,000,000.00	525,000,000.00	507,000,000.00
7	Renovation of Water Project	16,687,500.00	339,416,607.00	322,729,107.00
8	Electricity Project	4,194,800.00	125,000,000.00	120,805,200.00
9	Construction of School Desks	5,000,000.00	100,000,000.00	95,000,000.00
10	**Construction of Sign Post**	112,000.00	0.00	(112,000.00)
11	Production of Potraits	354,900.00	0.00	(354,900.00)
12	Others	0.00	1,410,790,989.00	1,410,790,989.00
13	**Local Governments Joint Projects**	**412,063,419.26**	0.00	**(412,063,419.26)**
	Total Capital Expenditure	**631,148,722.26**	**3,815,566,757.00**	**3,184,418,034.74**
	Unretired Advances on Projects	**5,112,500.00**	**0.00**	**0.00**
	Grand Total Capital Expenditure	**636,261,222.26**	**3,815,566,757.00**	

	LIQUID ASSETS:				
	This represents closing balance of cash-at-hand and held in Banks				
10	**CASH BALANCE:**				
	Cash-at-Hand			7,162,552.25	2,590,727.24
	Total Cash				**2,590,727.24**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account No.**		
	1. UBA	Salary	1015774351	6,148,111.14	3,269,355.81
	2. Zenith	Project	10158968006	3,497,372.49	24,997,478.49
	3. UBA	IGR	1001612113	110,891.35	,1305,881.21
	4. UBA	Project	1014906623	648,235.00	18,354.07
	5. UBA	Integrated Farm Project	1017582132	1,606,721.98	1,605,721.98
	6. UBA	Project	0030581221	10,000.00	10,000.00
	7. UBA	Rescue Mission	0038522673	75,124.00	3,689,000.00
	8. Fidelity	Project	Not disclosed	500,000.00	500,000.00
	9. Unity Bank	Project	Not disclosed	3,368.00	3,368.00
	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)
	Access Bank		0815362575	2,227,954.75	0.00
	FCMB		0840734014	1,724.59	0.00
	Total Bank			**22,773,092.07**	**43,343,748.33**
12	**SALARY ADVANCE**				
1	Amaechi Jovita			785.00	785.00
2	Ogu Anthonia			72,480.00	72,480.00
3	Ugochukwu Elizabeth			14,019.64	14,019.64
4	Akuwudike B. C.			800.00	800.00
5	Osuji Moses			(24,286.89)	(24,286.89)
6	Mbah Bathelome			12,428.00	12,428.00
7	Ogeke V. A.			16,799.04	16,799.04
8	Opara Patrick			5,802.39	5,802.39
9	Ukwuome P. E.			21,843.00	21,843.00
10	Nwahiri Chizoba			9,451.31	9,451.31
11	Onyegbule Charles			4,311.95	4,311.95
12	Urama B. O.			4,995.00	4,995.00
13	Uwuozor Sabina			14,986.91	14,986.91

14	Okoroibe C.	20,000.00	20,000.00
15	Azodo I. A.	101,048.74	101,048.74
16	Ezeribe F. N.	78,637.00	78,637.00
17	Monica, O.	18,382.00	18,382.00
18	Osuigwe Bonaventure	11,431.30	11,431.30
19	Sam-Kamange Ijeoma	61,704.00	61,704.00
20	Emenyeonu S.M.N.	155,239.33	155,239.33
21	Nwachukwu Anthonia	633.78	633.78
22	Ezenwa Chinyere	115,239.39	115,239.39
23	Oziazi Rufus	45,110.00	45,110.00
24	Iheakanwa Theresa	30,867.56	30,867.56
25	Okoroike C.	(20,000.00)	(20,000.00)
26	Ekolike L. O.	541,655.00	541,655.00
27	Egbe H. E.	2,207.56	2,207.56
28	Onumaegbulem	300.00	300.00
29	Osuji C.	1,970.00	1,970.00
30	Nwaozuzu Francis	15,934.00	15,934.00
31	Amaefule I. O.	751.00	751.00
32	Samuel Ndu Awuzie	43,394.66	43,394.66
33	Nwosu I. M.	15,007.84	15,007.84
34	Chinakwe M. A.	11,940.75	11,940.75
35	Nwaozuzu Romanus	1,850.00	1,850.00
36	Nnodim I.	3,096.00	3,096.00
37	Nwaoha Alfred	15,748.00	15,748.00
38	Semegbuonye Obinna	14,258.00	14,258.00
39	Iwugwu A.J.C.	2,830.00	2,830.00
40	Ugo J.	1,200.00	1,200.00
41	Okoro Lawrence	852.00	852.00
42	Unaeze Befram	604.00	604.00
43	Angela Asonye	38,000.00	38,000.00
44	Edith Eluchie	26,870.00	26,870.00
45	Igbo Justina	15,982.00	15,982.00
46	N. A. Durueburuo	65,364.00	65,364.00
47	Peter Yahaya	11,000.00	11,000.00
48	Egeonye L. C.	1,100.00	1,100.00
49	Diogu Cornelius U.	50,000.00	50,000.00
50	Iheanacho Chinagorom	30,000.00	30,000.00
51	Chimezie Calista	61,728.00	61,728.00
52	Nwokwo E. C.	50,000.00	50,000.00
53	Nwagwu D. C.	76,182.00	76,182.00
54	Okereke Victor	48,250.00	48,250.00
55	Ahanaotu Rebecca	14,399.00	14,399.00
56	Oburuonye Franca	7,299.65	7,299.65
57	Ossai D. B.	8,152.00	8,152.00
58	Mba Agatha	3,432.00	3,432.00
59	Kalazu Charles	50,000.00	50,000.00
60	Okafor J. E.	161,632.00	161,632.00
61	Emenakwe Priscilia	6,993.71	6,993.71
62	Iheanacho Faith	4,880.00	4,880.00
63	Nwadike G. C.	96,748.00	96,748.00

64	Madumere Agatha	80,000.00	80,000.00
65	Okereke Victoria	25,000.00	25,000.00
66	Chigbu Cletus	18,015.00	18,015.00
67	Meletus Evelyn	13,002.00	13,002.00
68	Kema O. P.	49,600.00	49,600.00
69	Nwanna Rhoda	8,870.00	8,870.00
70	Abara Adaku	2,752.00	2,752.00
71	Onyeachala Cordelia	7,624,67	7,624,67
72	Osudia T. N.	5,695.00	5,695.00
73	Okere C. N.	625.00	625.00
74	Kanu H. N.	972.00	972.00
75	Odunuso A.	152.90	152.90
76	Ugoma V. E.	580.65	580.65
77	Moses Ogu	60,000.00	60,000.00
78	Onyegbule O. Camelita	5,564.00	5,564.00
79	Evang. Chidi Chukwujihe	10,000.00	10,000.00
80	Pastor Frank Amadi	10,000.00	10,000.00
81	Rev. Clement Anoruru	10,000.00	10,000.00
82	Rev. Simon Amucha	10,000.00	10,000.00
83	Rev. Patrick Uwakwe	10,000.00	10,000.00
84	Rev. Canice Mbata	10,000.00	10,000.00
85	Rev. Innocent Okoro	10,000.00	10,000.00
86	Rev. Goodness Josepsh	10,000.00	10,000.00
87	Francis Onwuegbulam	10,000.00	10,000.00
88	Rev. Emmanuel Elodibia	10,000.00	10,000.00
89	Pastor Willison Obiako	10,000.00	10,000.00
90	Evang. Chinyere Nnadi	10,000.00	10,000.00
91	Blessing Ejiba	10,000.00	10,000.00
92	Anozie Samuel	22,045.32	22,045.32
93	Onukwube Christy	57,603.00	57,603.00
94	Oguawalam Christian	29,231.98	29,231.98
95	Obiri-Ibe Kate	381.69	381.69
96	Theophilus Ozuzu	653,954.80	653,954.80
97	Samuel Awuziem	36,643.54	36,643.54
98	Okafor Uchechi	12,659.00	12,659.00
99	Orisakwe U. A.	26,659.00	26,659.00
100	Okoroji Julius	17,874.97	17,874.97
101	Madufor	19,091.97	19,091.97
102	Osuoha Nneoma	15,206.94	15,206.94
103	Nwadike Rufina	2,798.84	2,798.84
104	Dorathy Ononiwu	15,880.00	15,880.00
105	Owuoha Sabina	1,940.50	1,940.50
106	Harrieth Onyechu	4,530.00	4,530.00
107	Uwandu Eric	9,060.00	9,060.00
108	H. R. H. Eze C.I.M. Duru	75,000.00	75,000.00
109	Ohanjiri Ogechi	11,524.00	11,524.00
110	Ibekwe Innocent	8,158.00	8,158.00
111	Sabinus	7,852.02	7,852.02
112	Okorie Mary C.	129,759.50	129,759.50
113	Akim Tochukwu P.	3,524.72	3,524.72
114	Iroanya Ruth N.	8,882.04	8,882.04
115	Hon. Azubuike Nwoke	23,000.00	23,000.00

116	C. O. Osuji	10,061.04	10,061.04
117	Emmanuel Ndukwu	5,235.25	5,235.25
118	Camelita C. Nwangwo	10,891.44	10,891.44
119	Ukaegbulam Pius	39,521.25	39,521.25
120	Ezem Odoemena	4,806.42	4,806.42
121	Ngerem Samuel	30,191.75	30,191.75
122	Umuoka Josephine	13,689.00	13,689.00
123	Uwani A. O.	57,584.15	57,584.15
124	Eneregbu E O	7,444.00	7,444.00
125	Christopher Iwunze	20,318.00	20,318.00
126	Ononogbo Casmir	21,785.76	21,785.76
127	Onyekwere Florence	39,521.25	39,521.25
128	Okere J. C.	24,192.25	24,192.25
129	Amaliri Joy C.	57,297.51	57,297.51
130	Duru Cordelia Onyeagbola	23,423.00	23,423.00
131	Obilor Peace	2,380.25	2,380.25
132	Onuoha Donatus	13,414.56	13,414.56
133	Agbasi Angela	10,270.56	10,270.56
134	Ejike Louis	20,121.84	20,121.84
135	Ogochukwu John	89,211.00	89,211.00
136	Nwaimo Chinwe	4,036.76	4,036.76
137	Ezeribe F. N.	12,326.16	12,326.16
138	Umezuruike Vincent	7,296.88	7,296.88
139	Ubanwa Ononogbo	1,573.39	1,573.39
140	Odinnu Cyril	275,047.67	275,047.67
141	Egbuchulam Polycarp	58,119.00	58,119.00
142	Chinagorom Perpetual	52,257.00	52,257.00
143	Ike Alexander	19,056.00	19,056.00
144	Ugballa Uzoamaka	3,608.00	3,608.00
145	Uwa Donatus	23,982.00	23,982.00
146	Eke Patricia	101,213.00	101,213.00
147	Opara Lilian Ben	9,060.00	9,060.00
	Sub-Total Salary Advance	**4,944,970.81**	**4,944,970.81**
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	655,000.00	255,000.00
10	Jamike Joy	500,000.00	400,000.00
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	400,000.00
15	Ugwuloka T.C.	350,000.00	400,000.00

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	360,600.00
22	Orisakwe T.C	323,000.00	400,000.00
23	Ariri J.A.	400,000.00	400,000.00
24	Opars Lilian Ben	400,000.00	400,000.00
25	Ibecheozor Rowland	600,000.00	600,000.00
26	Hon. Ukeoma Raymond	70,000.00	70,000.00
27	Rev. Ukeoma Ifeanyi	70,000.00	70,000.00
28	Hon. Njoku Robert	70,000.00	70,000.00
29	Hon. Chukwu Amaka	70,000.00	70,000.00
30	Hon. Onuoha James	70,000.00	70,000.00
31	Barr. Opara Chuks	70,000.00	70,000.00
32	Hon. Peace Monday	70,000.00	70,000.00
33	Hon Ude Ugochukwu	70,000.00	70,000.00
34	Hon. Barr. Nwabia Chris	1,800,000.00	1,800,000.00
35	Dr. Ozumba E.O.	550,000.00	550,000.00
36	Osuji Ngozi	50,000.00	50,000.00
37	Ariri J.N.	210,000.00	150,000.00
38	Manu Phil	100,000.00	100,000.00
39	Ezem Ngozi	155,000.00	325,000.00
40	Ikenna Nwagozi	300,000.00	300,000.00
41	Dr. Zeph Abanewe	125,000.00	125,000.00
42	Hon. Nwaike Chris	2,100,000.00	2,100,000.00
43	Esther Enoch	100,000.00	100,000.00
44	Ugochukwu J.D.N.	25,000.00	100,000.00
45	Hon. Anukoro Chigozie	1,040,000.00	40,000.00
46	Hon. Iheanacho Fedelis	40,000.00	40,000.00
47	Hon. Nwagwu Rogers	40,000.00	40,000.00
48	Hon. Njoku Innocent Iheanacho	40,000.00	40,000.00
49	Hon. Njoku Rober	40,000.00	40,000.00
50	Hon. Okparaocha Elizabeth	40,000.00	40,000.00
51	Hon. Azuoma Chinagorom	40,000.00	40,000.00
52	Hon. Ogurogbulam Paul	40,000.00	40,000.00
53	Hon. Onyeji Fabian	40,000.00	40,000.00
54	Hon. Madumere Toto chigozie	40,000.00	40,000.00
55	Hon. Irobi John Anamelechi	40,000.00	40,000.00
56	Hon. Ononiwu Christian	40,000.00	40,000.00
57	Hon. Mbama Rufus	40,000.00	40,000.00
58	Hon. Onomajuru .E. Chimezie	40,000.00	40,000.00
59	Hon. Nwanwuba Canice Ekere	40,000.00	40,000.00
60	Hon. Obiagwu Michael	40,000.00	40,000.00
61	Hon. Nwokocha Chibuzo	40,000.00	40,000.00
62	Hon. Anyaso Michael Okechukwu	40,000.00	40,000.00
63	Hon. Nwabia O.A. Princel	40,000.00	40,000.00
64	Hon. Onyekwere Johnbosco .E.	40,000.00	40,000.00
65	Hon. Unanwa Cyril	40,000.00	40,000.00
66	Hon. Osueke Collinus	40,000.00	40,000.00
67	Hon. Nwokocha Obinwanne	40,000.00	40,000.00

68	Hon. Ahanotu Chinelo	40,000.00	40,000.00
69	Hon. Azurundu Ugodieze	40,000.00	40,000.00
70	Hon. Opara Clara Ngozi	40,000.00	40,000.00
71	Hon. Osuajoku Chidera Bright	40,000.00	40,000.00
72	Hon. Bethel .G.	40,000.00	40,000.00
73	Hon. Ihiechi Darlington	40,000.00	40,000.00
74	Hon. Chimozie Helen	40,000.00	40,000.00
75	Hon. Ojiogu Gabriel	40,000.00	40,000.00
76	Ofondu Modestus	40,000.00	40,000.00
77	Bathram Nnawuihe	40,000.00	40,000.00
78	Ughonu Kizito .O.	40,000.00	40,000.00
79	Ukaegbu Gladys	200,000.00	200,000.00
80	Chinagorom Azuoma	200,000.00	200,000.00
81	Odoemena Stephen	600,000.00	600,000.00
82	Collins Ugorji	1,800,000.00	1,800,000.00
83	Lawrence Iroegbu	200,000.00	200,000.00
84	Akujuobi N.C.	655,000.00	100,000.00
85	Osuji Helen	570,000.00	75,000.00
86	Chuks Uchenna	1,280,000.00	200,000.00
87	Olivia Daniels	140,000.00	25,000.00
88	Ugbaja Charles .I.	800,000.00	140,000.00
89	Durumba Charity	220,000.00	0.00
90	Orji Charles	170,000.00	0.00
91	Hon Mba Berthram	400,000.00	0.00
92	Godstime Samuel	1,000,000.00	0.00
	Sub-Total Imprest	**24,088,600.00**	**18,511,000.00**
14	**PERSONALADVANCES:**		
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	C. C. Orindu	240,000.00	240,000.00
5	Caroline Osuji	2,868,920.00	2,868,920.00
6	Elemi Chiwendu	549,300.00	549,300.00
7	Ogechi Ezeani	60,000.00	60,000.00
8	Hon. Osita Opara	10,250,000.00	10,250,000.00
9	Hon. Bethram Nnawuihe	2,925,000.00	2,925,000.00
10	A. A. Opara	485,000.00	485,000.00
11	Caroline Njoku	140,000.00	140,000.00
12	Uzoegbu Gerald	1,200,000.00	1,200,000.00
13	Mazi Nath Iwuagwu	10,327,300.00	10,327,300.00
14	Engineer Ijeoma Opara	500,000.00	500,000.00
15	B. U. Onyeakolisi	8,366,300.00	8,366,300.00
16	Osuji M. C.	1,605,000.00	1,605,000.00
17	C. A. Oparanozie	1,580,250.00	1,580,250.00
18	Louis Ihenacho	940,000.00	940,000.00
19	C. Asinobi	6,183,000.00	6,183,000.00
20	G. Iroka	150,000.00	150,000.00
21	Onyenanu Cecilia	30,000.00	30,000.00
22	Dr. Isaac Anukan	440,000.00	440,000.00

23	B. C. Okorie	369,210.00	369,210.00
24	C. Ejimadu	1,160,000.00	1,160,000.00
25	N. U. Charles	784,000.00	784,000.00
26	Hon. Godspower Obioha	683,450.99	683,450.99
27	Moses Ogueri	179,600.00	179,600.00
28	B. O. Ike	74,460,00	74,460,00
29	Asaogu Lilian	2,400,000.00	2,400,000.00
30	Iwunze Christopher	157,000.00	157,000.00
31	Rapheal U. Azubuike	75,540.00	75,540.00
32	Abel Ekwonwuwa	60,000.00	60,000.00
33	Promise Anusiem	100,000.00	100,000.00
34	Iwuoha P.	50,000.00	50,000.00
35	Leonard Ekeoma	24,890.00	24,890.00
36	S. I. Asikogu	50,000.00	50,000.00
37	Duru E. Beacon	858,333.37	858,333.37
38	Chidi Nwaneri	25,000.00	25,000.00
39	Prince Adol Nwosu	75,000.00	75,000.00
40	Oyum Sioma	75,000.00	75,000.00
41	Godwin Osuagwu	75,000.00	75,000.00
42	J. E. Okafor	220,000.00	220,000.00
43	M. I. Iwuagwu	140,000.00	140,000.00
44	Jude Okereke	3,310,400.00	3,310,400.00
45	Kanu M. I. (DSI)	40,000.00	40,000.00
46	Florence Onwumere	1,042,422.00	1,042,422.00
47	Fidelis Ihetuge	330,000.00	330,000.00
48	Egone Nessomg	274,500.00	274,500.00
49	C. U. Ugboagu	62,250.00	62,250.00
50	Nwaezeocha I. I.	36,000.00	36,000.00
51	Alabaraonye I. I.	640,000.00	640,000.00
52	Iwegbu Justina	20,000.00	20,000.00
53	E. O. Izima	38,000.00	38,000.00
54	R. C. Ezeogu	400,000.00	400,000.00
55	Dr. D. D. Eleonu	311,960.00	311,960.00
56	Basil Okaeru	335,003.00	335,003.00
57	Ngozi Oguayo	50,000.00	50,000.00
58	Leo Stanley Ohamaka	100,000.00	100,000.00
59	Onyekachi Ebeziem	100,000.00	100,000.00
60	Emma Nnadi	100,000.00	100,000.00
61	Eke John	1,000,000.00	1,000,000.00
62	Obi Kelechi	450,000.00	450,000.00
63	Chilaka Clinton	772,200.00	772,200.00
64	Chioma Chibueze	185,000.00	185,000.00
65	Akachukwu P. C.	20,000.00	20,000.00
66	L. I. Emezumogu	10,000.00	10,000.00
67	Rufus Izuogu	28,500.00	28,500.00
68	Hon. Ezekiel Umelo	260,000.00	260,000.00
69	Vincent Umezunike	16,660.00	16,660.00
70	Chikwada M.	3,130,000.00	3,130,000.00
71	Osuoha Chukwumeka	5,250.00	5,250.00
72	Maureen Okoro	40,000.00	40,000.00
73	Chief Azubuike Nwoke	18,333,27	18,333,27
74	Nwosu Lauretta	2, 462,468.00	2, 462,468.00

75	Uwakwe Basher	2,165,650.00	2,165,650.00
76	David Ewurum	100,000.00	100,000.00
77	Ezeala I. Francis	690,000.00	690,000.00
78	Elder Edmond Mbah	690,000.00	690,000.00
79	Eloenye Romanus	73,000.00	73,000.00
80	Ogechi Emereole	25,000.00	25,000.00
81	Ezeala S. F.	3,500.00	3,500.00
82	Ugochi Elosim	15,000.00	15,000.00
83	Chuks Ogu	26,970.00	26,970.00
84	Osuorie Damian	14,500.00	14,500.00
85	Eze Marcel Okoro	198,600.00	198,600.00
86	Ezem Ogechi	30,000.00	30,000.00
87	Nkeiruka Nnadi	450,450.00	450,450.00
88	Francisca Ohanwe	200,000.00	200,000.00
89	Igbo Justina	66,028.00	66,028.00
90	R. O. Ebere	61,900.00	61,900.00
91	Nwaogugwu P. A.	781,700.00	781,700.00
92	Nwaukwo Eric	4,622,438.00	4,622,438.00
93	H.R.H. Eze C.I.M. Duru	25,000.00	25,000.00
94	Osuorji B. C. C.	289,500.00	289,500.00
95	J. N. Nworgu	1,781,317.00	1,781,317.00
96	Hon. Helen Opara	925,000.00	925,000.00
97	Ihuoma Njoku	44,000.00	44,000.00
98	Rev. E. N. Eledoibe	26,000.00	26,000.00
99	Chidiebere Opara	150,000.00	150,000.00
100	Anyalemachi Polycarp	148,200.00	15,000.00
101	Polycarp Angela	5,000.00	5,000.00
102	Onyekwere Florence	30,000.00	30,000.00
103	Erunegbu e. O.	30,000.00	30,000.00
104	O. O. Osuji	5,100,000.00	5,100,000.00
105	Okere Ngozi. R.	70,000.00	70,000.00
106	Josih Nwosu	530,000.00	530,000.00
107	Dr. Odom Uchechukwu	200,000.00	200,000.00
108	Chief Udochukwu	60,000.00	60,000.00
109	Chief John Ken Ekworom	50,000.00	50,000.00
110	Nwaiwu Happiness	5,000.00	5,000.00
111	Sam Kamange Ijeoma	300,000.00	300,000.00
112	Chima Anamegbulem	60,000.00	60,000.00
113	Azuma Anthonia	60,000.00	60,000.00
114	Canice Ugwuonu	50,000.00	50,000.00
115	Oby Oparum (Chief)	25,000.00	25,000.00
116	Sunny Nwosu	50,000.00	50,000.00
117	Chief Udonna C.	50,000.00	50,000.00
118	Iwuoha Ogechi B.	50,000.00	50,000.00
119	Hon. Maria Mbakwe	245,200.00	245,200.00
120	Opara Clara	585,770.00	585,770.00
121	J. O. N. Ugochukwu	1,000,770.00	1,000,770.00
122	Onyekachi Catherine	20,000.00	20,000.00
123	Emeana Priscilia	7,000.00	7,000.00
124	Valentine Ugoh	38,500.00	38,500.00
125	Chris Oguanalam	97,218.00	97,218.00
126	Anayo J. C.	1,400.00	1,400.00

127	C. C. Eke	2,000.00	2,000.00
128	Ndukwu Joy O.	4,000.00	4,000.00
129	Justina Igbo	35,000.00	35,000.00
130	Rev. E. N. Oledichi	30,000.00	30,000.00
131	Ebube Anusiem	60,000.00	60,000.00
132	Igbokwe Maria	2,500.00	2,500.00
133	Amadi Christopher	3,000.00	3,000.00
134	Ahamefule Ike	8,000.00	8,000.00
135	J. C. Uzor	10,880,760.00	10,880,760.00
136	Samuel Anozie	566,150.00	566,150.00
137	Iwuoha Sabina	134,000.00	134,000.00
138	Robert Njoku	23,000.00	23,000.00
139	S N. Emenyeonu	262,000.00	262,000.00
140	Mrs. Florence Dike	2,653,400.00	2,653,400.00
141	Donatus Nwosu	581,550.00	581,550.00
142	Nwankwo Sylverline	5,000.00	5,000.00
143	L. I. Ndukwu	60,000.00	60,000.00
144	Okorie M. C.	6,384.00	6,384.00
145	Florence Mbamara	20,396.00	20,396.00
146	Wilfred Iwuji	10,000.00	10,000.00
147	Njokuoma C.	20,000.00	20,000.00
148	G. O C. Onumajuru	20,000.00	20,000.00
149	Amadi Gabriel	405,802.47	405,802.47
150	Rahoda Nwanne	264,726.30	264,726.30
151	Opara Lilian Ben	2,650,000.00	2,650,000.00
152	Onyegbule Ugo Camelita	426,188.44	426,188.44
153	Ihenacho Anothnia	2,548.36	2,548.36
154	Barr. (Mrs.) H.N. Onyemucheya	300,000.00	300,000.00
155	Nneji Priscilia	320,000.00	320,000.00
156	Nwogu Davidson	15,399.78	15,399.78
157	Harrieth Onyenachiya	30,000.00	30,000.00
158	Blessing Eronini	5,000.00	5,000.00
159	F C. Amadi	150,000.00	150,000.00
160	Emereonyekwe Louis	50,000.00	50,000.00
161	Njoku Chinyenwa	2,000.00	2,000.00
162	Osuoha Theresa	2,000.00	2,000.00
163	Levi Onyeji	111,820.00	111,820.00
164	Davidson Ehimene	2,000.00	2,000.00
165	Onyegbula Ugonna	2,000.00	2,000.00
166	Charles E. Abara	22,500.00	22,500.00
167	Angus Dungbo	5,670.00	5,670.00
168	Nwaozuzu Charity	2,000.00	2,000.00
169	Ezem Okechi	30,000.00	30,000.00
170	Iwegbu Justina	20,000.00	20,000.00
171	Dick M. U. C.	35,630.00	35,630.00
172	Chinwendu Opara	30,000.00	30,000.00
173	Hon. Nkeiruka Nnadi	100,000.00	100,000.00
174	Nwaeme O. C.	61,050.00	61,050.00
175	Ozor A. O.	1,580,000.00	1,580,000.00
176	Elufue Joseph	5,500.00	5,500.00
177	Oradu Charles	357,830.00	357,830.00
178	Oparaocha Charles	131,742.00	131,742.00

179	Barr. Anyadike A. O.	4,077,000.00	4,077,000.00
180	Dike Fidelis	175,460.00	175,460.00
181	Anyanwu Ndunagu V. C.	1,242,500.00	1,242,500.00
182	Achilike A E.	2,000.00	2,000.00
183	Hon. Njoku H.	1,290,000.00	1,290,000.00
184	Unaji A. O	443,900.00	443,900.00
185	Agwumoha Callistus	5,000.00	5,000.00
186	Okereke Victor	243,800.00	243,800.00
187	Eluchie Edith	41,720.00	41,720.00
188	Eneberisa G. C.	10,000.00	10,000.00
189	Onyegbule Julius	55,470.00	55,470.00
190	Ejiofor Charles	1,500.00	1,500.00
191	Anyanwu Nobert	102,880.00	102,880.00
192	Barr. Uwakwem, K. I.	21,580.00	21,580.00
193	Asonye Esther	258,832.18	258,832.18
194	Opara Benson	392,660.00	392,660.00
195	Kema P. O.	11,683.491.00	11,683.491.00
196	Irechukwu M. C.	1,415,000.00	1,415,000.00
197	Assai D. A.	95,000.00	95,000.00
198	Nwandu Jeff	15,346,145.00	15,346,145.00
199	Mbah Agatha O.	20,000.00	20,000.00
200	Opara Moudline	270,000.00	270,000.00
201	Nwafor O.Y.B.	427,000.00	427,000.00
202	Mmoka Francis	34,580.00	34,580.00
203	Egeonu Uloma	1,460.00	1,460.00
204	Usman Cupan	1,000,000.00	1,000,000.00
205	Ama Gloria	2,500.00	2,500.00
206	Ejimadu Celestine	592,120.00	592,120.00
207	Dibia Damian	14,090.00	14,090.00
208	Ekeanyanwu S. C.	5,000.00	5,000.00
209	Ulua Unaegbu	200.00	200.00
210	Njoku Collins	5,000.00	5,000.00
201	Duru Emmanuel	1,422,000.00	1,422,000.00
212	Ugochukwu D. I.	5,878,150.00	5,878,150.00
214	Anosike Rose C.	2,000.00	2,000.00
214	Aguoha T. N.	144,602.66	144,602.66
215	Agu V. N.	40,080.00	40,080.00
216	Iwunze Christopher	20,650.00	20,650.00
217	Nwadi G. C.	40,500.00	40,500.00
218	Onyema Janeth	5,000.00	5,000.00
219	Nwakaibe Jacinta	40,500.00	40,500.00
220	Ayozie U. C	1,536,780.00	1,536,780.00
221	Igbo C. N.	8,000.00	8,000.00
222	Orinta	2,500.00	2,500.00
223	Ekechukwu Obed	481,200.00	481,200.00
224	Barr. Ibeneme Njoku	900,700.00	900,700.00
225	Osuagwu, J. I.	10,000.00	10,000.00
226	Ejiogu Ursula	9,000.00	9,000.00
227	Achisim C. O	154,939.00	154,939.00
228	Anyiam Chinwe	2,500.00	2,500.00
229	Ndubuaku Rosita	112,000.00	112,000.00
230	Obialo Raymond	55,000.00	55,000.00

231	Nwalozie C N.	30,000.00	30,000.00
232	Akuwudike Stella	41,500.00	41,500.00
233	Asinobi Isabella	340,000.00	340,000.00
234	Ibiam C. C.	103,500.00	103,500.00
235	Osuagwu S. N.	190,590.00	190,590.00
236	Akalazu Charles	53,000.00	53,000.00
237	Osuji Akaku	1,240.00	1,240.00
238	Onuoha L. N.	5,000.00	5,000.00
239	Chilaka R. O.	10,000.00	10,000.00
240	Nwagbara Godwin	672.00	672.00
241	Ogu Mary Callista	30,285.00	30,285.00
242	Egwunatu U.A.C	20,000.00	20,000.00
243	C/man Advisory Committee	37,000.00	37,000.00
244	Nwagwu Onyema	5,000.00	5,000.00
245	Nwogu Maxwell	1,700.00	1,700.00
246	Nwobey Everistus O.	24,850.00	24,850.00
247	Ezewuike Eacheus	130,000.00	130,000.00
248	Anokwu P. J. K.	16,625,000.00	16,625,000.00
249	Izunazu B. C.	2,000.00	2,000.00
250	Uche Ronald	5,000.00	5,000.00
251	Uguoma R. O.	10,000.00	10,000.00
252	Ibeneme and others	200,000.00	200,000.00
253	Durueke C. O.	1,300.00	1,300.00
254	Onwusiri R. C.	5,700.00	5,700.00
255	Akponye J. A.	686,710.00	686,710.00
256	Duru Iheoma R. C.	144,637.00	144,637.00
257	Alaero G. A	26,004.00	26,004.00
258	Asuzo Mary Rose	20,000.00	20,000.00
259	Nwakezor C. N.	20,000.00	20,000.00
260	Onyemeziri Boniface	852.00	852.00
261	Ekwebelem S. I.	1,687.00	1,687.00
262	Ogoke C. S.	51,352.00	51,352.00
263	Onyenze Lambert	1,661.80	1,661.80
264	Ozuzu Mary Rose	76,000.00	76,000.00
265	Orji N.	124,427.99	124,427.99
266	Iwuagwu Tobias	2,625.00	2,625.00
267	Duru Cordelia	10,835.00	10,835.00
268	Oluigbo Jacinta	31,961.00	31,961.00
269	Ugorji Chinedu	463.00	463.00
270	Amadi R. N.	26,194.57	21,194.57
271	Anyanwu S. I.	121,424.00	121,424.00
272	Matthew Enwerem	40,733.00	40,733.00
273	Chimezie Callista	10,310.82	10,310.82
274	Alaetue C. C.	24,373.00	24,373.00
275	Agbaekwueme Uchenna	2,367.00	2,367.00
276	Madunobi R. N.	4,000.00	4,000.00
277	Nworgu R. N.	62,990.00	62,990.00
278	Ohaegbulem O. C.	5,856,000.00	5,856,000.00
279	Onyegbule Lucky Martina	5,746.00	5,746.00
280	Onuamanam Ben	7,400.00	7,400.00
281	Nwaopara Chinasa	1,644.00	1,644.00
282	Iwuchukwu Julius	227,500.00	227,500.00

283	Ogedengbe Abigeal	5,850.00	5,850.00
284	Kanu H. U.	72,484.66	72,484.66
285	Chieke C. A.	1,500.00	1,500.00
286	Mba E. N.	235,952.75	235,952.75
287	Onukwugha S. I.	3,000.00	3,000.00
288	Okono T. M. C.	890.00	890.00
289	Onuoha C. N	41,171.00	41,171.00
290	Nwosu Joseph	840.00	840.00
291	Dibia J. c.	552,625.00	552,625.00
292	Igbo F. O.	10,000.00	10,000.00
293	Anosike B. A.	1,691.00	1,691.00
294	Opara D C.	22,400.00	22,400.00
295	Akamamam D.J.E.	1,500.00	1,500.00
296	Ejiakaonye A. U.	95,500.00	95,500.00
297	Iwuchukwu	8,520.00	8,520.00
298	Nlemedim L.	105.00	105.00
299	Nwadike CN.C	235,590.00	235,590.00
300	Ekeoma C. U.	7,800.00	7,800.00
301	Obialor D. A.	55,800.00	55,800.00
302	Duru E.	17,000.00	17,000.00
303	Ozagwu L.	22,264.00	22,264.00
304	Ugorji Stella	4,978.00	4,978.00
305	Adefoseye Amos	25,000.00	25,000.00
306	Nwachukwu N. U.	40,299.30	40,299.30
307	Anofor Elizabeth	232,100.00	232,100.00
308	Ndinwenunu T. C.	155,550.00	155,550.00
309	Anufor A.B.U	387,353.32	387,353.32
310	Okoronkwo A. I.	51,300.00	51,300.00
311	Ajunwa C. O.	1,654,100.00	1,654,100.00
312	Okoronkwo C. E	35,550.00	35,550.00
313	Ugwuegbulem C E.	52,956.00	52,956.00
314	Ukah L. C.	150.00	150.00
315	Ekezie Sunday	121.00	121.00
316	Okorie R. A.	500.00	500.00
317	Ibero C. N.	3,000.00	3,000.00
318	Echemeazu C.	210.00	210.00
319	Akabuogu Bonnie	1,900.00	1,900.00
320	Chidozie G. D.	174,465.00	174,465.00
321	Kanu Orji A.	650.00	650.00
322	Ehirim P. O.	9,587.00	9,587.00
223	Umelor D. A.	535.00	535.00
324	Ogbonna F. S.	1,079.00	1,079.00
325	Onyewuchi John	200.00	200.00
326	Eke U. T.	18,230.00	18,230.00
327	Mbuku O. N.	1,575,000.00	1,575,000.00
328	Akunika E. U.	26,350.00	26,350.00
329	Oyebo Young	1,485.00	1,485.00
330	Njoku Theodore	150.00	150.00
331	Ufere N. N.	300.00	300.00
332	Abara I. N.	470.00	470.00
333	Uguoma O.R	66,985.00	66,985.00
334	Irechukwu I. I.	34,470.00	34,470.00

335	Iwuanyanwu R. N.	200.00	200.00
336	Musa Mohammed	70.00	70.00
337	Ndukwu E.	600.00	600.00
338	Ubochi R. N.	3,940.00	3,940.00
339	Nwazika S. A.	5,000.00	5,000.00
340	Okafor R. O.	7,000.00	7,000.00
341	Akabueze Benjamin E.	7,000.00	7,000.00
342	Onyeji Eugene	7,000.00	7,000.00
343	Onyemaobi Godson	2,000.00	2,000.00
344	Uzogba B. C.	2,000.00	2,000.00
345	Obiakonwa Anthony	2,000.00	2,000.00
346	Eke Alban	7,000.00	7,000.00
347	Orjinta Martina	187,270.00	187,270.00
348	Ibrahim Lawal A.	1,000.00	1,000.00
349	Ukalegbem Gelas	1,550.00	1,550.00
350	Ajoku I. O.	31,127.88	31,127.88
351	Osuala G. C.	34,900.00	34,900.00
352	Okoro U.	6,976.75	6,976.75
353	Ukalu Kingsley	20,000.00	20,000.00
354	Chukwumaobi E. C.	15,000.00	15,000.00
355	Orji Leticia	2,000.00	2,000.00
356	Onyemaucheya I N.	43,500.00	43,500.00
357	Arigbangba Femi Gabriel	1,500.00	1,500.00
358	Unegbu Francis	2,053.00	2,053.00
359	Nzejiogu W. U.	1,465.00	1,465.00
360	Egbumuche Goddy N.	6,606.00	6,606.00
361	Onyemucheya J. E.	118,000.00	118,000.00
362	Amadi C. A.	1,000.00	1,000.00
363	Owetta Emmanuel	11,000.00	11,000.00
364	Onyecheze C. N.	5,000.00	5,000.00
365	Nwuzuonu B. C.	4,770.00	4,770.00
366	Emmanuel Lawreta	1,000.00	1,000.00
367	Anumudu G. B.	29,788.00	29,788.00
368	Uzuma B. I.	13,500.00	13,500.00
369	Muomeje A. A.	5,200.00	5,200.00
370	Nwelenjoku Polycarp	10,000.00	10,000.00
371	Okoro C.O.C.	1,555,200.00	1,555,200.00
372	Uzuzu Ukachi	18,000.00	18,000.00
373	Nnaji Sampson	15,280.00	15,280.00
374	Nnochim F. D.	5,450.00	5,450.00
375	Tete B. C.	215,660.00	215,660.00
376	Onyekachi P. C.	25,000.00	25,000.00
378	Njoku C. C.	200,000.00	200,000.00
379	Okebata S. C.	280,000.00	280,000.00
380	Nwokoro Paulinus N.	6,000.00	6,000.00
381	Onyedike E. N.	2,000.00	2,000.00
382	Duruji Mike	2,500.00	2,500.00
383	Udeze C. C.	450,367.45	450,367.45
384	Ihejirika S. I.	3,500.00	3,500.00
385	Nwokocha Emmanuel	7,000.00	7,000.00
386	Ohanyere Bridget	3,451.00	3,451.00
387	Mberekpe B. C.	1,500.00	1,500.00

388	Anyadike E. U.	955,750.00	955,750.00
389	Nwosu Sam	33,000.00	33,000.00
390	Ucheoma Chibuzor	2,924,187.41	2,924,187.41
391	Omenuju Abel	33,000.00	33,000.00
392	Njoku Robert	33,000.00	33,000.00
393	Onuoha Ngozika	1,093,000.00	543,000.00
394	Ekeoma Raymond	33,000.00	33,000.00
395	Ebenze Bourdrihim	33,000.00	33,000.00
396	Anokua Fidelis A. I.	485,830.00	485,830.00
397	Nwokobia Silas	6,950.00	6,950.00
398	Ayo Mercy	8,000.00	8,000.00
399	Okoro C. U.	35,000.00	35,000.00
400	Akubuiro Charles	7,550.00	7,550.00
401	Chimezie Iheanyi	3,146,790.00	3,146,790.00
402	Odueze D. O.	945,520.00	945,520.00
403	Ugwunebo M. C.	10,200.00	10,200.00
404	Anumudu Okey	1,000.00	1,000.00
405	Emelibe C. C.	13,200.00	13,200.00
406	Ajaero Edith	10,500.00	10,500.00
407	Tishi Kwanya B.	3,300.00	3,300.00
408	Nwaoha D. C.	35,000.00	35,000.00
409	Otuonye joy	100,417.00	100,417.00
410	Nwaogu Gregory	3,000.00	3,000.00
411	Ezike C. C.	52,200.00	52,200.00
412	Maduka Franca	34,425.00	34,425.00
413	Onwumere Adline	2,000.00	2,000.00
414	Nwobu Ijeoma	3,000.00	3,000.00
415	Etto, G.	2,000.00	2,000.00
416	Ikpa M. A.	1,000.00	1,000.00
417	Falia M. Lemo	2,000.00	2,000.00
418	Ohanaka Chinasa	150.00	150.00
419	Nwakwe A. O.	10,000.00	10,000.00
420	Opara R. I.	3,000.00	3,000.00
421	Okorie Vitalis	1,030.00	1,030.00
422	Nnakaoghu C N.	3,000.00	3,000.00
423	Nwaopara E.	2,000.00	2,000.00
424	Ajero Emelda	8,500.00	8,500.00
425	Lukeman Ahmed	3,000.00	3,000.00
426	Arumkue A. A.	185,000.00	185,000.00
427	Onyekwere, O.	3,000.00	3,000.00
428	Egwim I. D	1,908,500.00	1,908,500.00
429	Okoronkwo C. E.	700.00	700.00
430	Chinwendu Maurice	5,500.00	5,500.00
431	Okere C. C.	44,308.00	44,308.00
432	Ahaonu M.	26,600.00	26,600.00
433	Onwuzuruike A. A.	27,000.00	27,000.00
434	Onyeji K. C.	305,000.00	305,000.00
435	Anyanwu B. I.	90,000.00	90,000.00
436	Odikpe Maria	50,000.00	50,000.00
437	Chukwu G. I.	490,000.00	490,000.00
438	Irofuala Godwin	236,000.00	236,000.00
439	Okeke F. N.	30,000.00	30,000.00

340	Alamaji I. D.	1,000.00	1,000.00
341	Iwuchukwu J. C. U.	257,000.00	257,000.00
442	Egeoma G O.	900,000.00	900,000.00
443	Chief Azubuike Nwosu	105,000.00	105,000.00
444	Durueburuo N. F. A.	44,500.00	44,500.00
445	J. A. Chukwuogu	717,000.00	717,000.00
446	Genevive Emepue	25,000.00	25,000.00
447	Ozioma D. Egwim	20,000.00	20,000.00
448	Chidi Akim Tochukwu	454,000.00	454,000.00
449	Sylverster Unakalamba	170,000.00	170,000.00
450	Nwadozie Godwin	444,000.00	444,000.00
451	Prince Onunwa	2,350,000.00	2,350,000.00
452	Evan Ezerebo	100,000.00	100,000.00
453	Prince Iwunze E. C.	20,000.00	20,000.00
454	Emmanuel Ejimadu	1,564,700.00	1,564,700.00
455	Ukwuegbu A. E.	29,790.00	29,790.00
456	Adesina Eunice	2,000.00	2,000.00
457	Onwumere, L. A.	280,000.00	280,000.00
458	Anosike Rose C.	20,000.00	20,000.00
459	Onyekere C. A.	4,730.00	4,730.00
460	Madu, T. I.	750.00	750.00
461	Eke, G.	2,074.061.00	2,074.061.00
462	Ihentuge Ahioma F.I.D.	13,752.00	13,752.00
463	Nnana Churchhill	798.00	798.00
464	Iwuoha, P. C.	3,063.00	3,063.00
465	Einyasi J.	70.00	70.00
466	Onwuama, R. U.	200,520.00	200,520.00
467	Nwahamma, C. N.	5,000.00	5,000.00
468	Ogbonna James	2,500.00	2,500.00
469	S. O. Onyekwere	10,630.00	10,630.00
470	Ndikwu Julian	30,000.00	30,000.00
471	Ewuziem C. O.	3,000.00	3,000.00
472	P. Opara	10,000.00	10,000.00
473	Irodoro Sam	3,620.00	3,620.00
474	Osuoha Vitalis	4,300.00	4,300.00
475	Emereole G.	400.00	400.00
476	L. G. Nwagbaeze	12,600.00	12,600.00
477	A. C. Nwanebo	24,000.00	24,000.00
478	Amaefule Tina	13,500.00	13,500.00
479	C.B.I. Onyia	550.00	550.00
480	P. A. Nwachukwu	8,200.00	8,200.00
481	Njiribeako Vitalis	400.00	400.00
482	Ucheghara Chuks	38,200.00	38,200.00
483	Adindu Ifeanyi	7,000.00	7,000.00
484	*Ikemegbu Evans*	16,740.00	16,740.00
485	*Oguzie Edith*	500.00	500.00
486	Agim , L. R. C.	2,530.00	2,530.00
487	H. C. Nwike	23,000.00	23,000.00
488	Okere Rosemary	70,290.00	70,290.00
489	P. C. Amako	13,000.00	13,000.00
490	Emeghara Victoria	2,000.00	2,000.00
491	B. N. Amadiegwu	2,500.00	2,500.00

492	Nzeako Okechukwu	200.00	200.00
493	Onwunaka Sam	20,000.00	20,000.00
494	Niger Optical	50,700.00	50,700.00
495	Ahanaotu Rebecca	15,790.00	15,790.00
496	Becon Egwunato	100,000.00	100,000.00
497	Duru Casmir	5,993.00	5,993.00
498	Onyegbule Ugonna	10,000.00	10,000.00
499	Ironed Eugene	50,000.00	50,000.00
500	Ihesinulor Mbadiwe	265,000.00	265,000.00
501	Azubuike Nwoke	258,500.00	258,500.00
502	Joseph Eltuna	12,000.00	12,000.00
503	Theodore Osieke	8,000.00	8,000.00
505	Nnanna Stella	50,000.00	50,000.00
505	Barr. Ikwoibene Chinyere	150,000.00	150,000.00
506	Njoku Chinyere	10,000.00	10,000.00
507	Oliver Ozor N.	14,652.00	14,652.00
508	Martina Nwaorinta	14,652.00	14,652.00
509	Ohaneke Chika	10,878.00	10,878.00
510	Nosiri M.	160,000.00	160,000.00
511	Eddy Onyema	400,000.00	400,000.00
512	Osuchukwu H. I.	20,000.00	20,000.00
513	Duru Cordelia	12,728.00	12,728.00
514	Uzoagba Ogechi	34,572.00	34,572.00
515	Ezeala S. E.	3,500.00	3,500.00
516	Ugochi Ebosim	15,000.00	15,000.00
517	Chuks Ogu	25,970.00	25,970.00
518	Osinobi Charles	6,638,000.00	6,638,000.00
519	Dr. Marcel Okoro	525,600.00	525,600.00
520	Ogechi Mereole	25,000.00	25,000.00
521	J. C. Okereke	3,737,800.00	3,737,800.00
522	Maxnate Iwuagwu	10,420,000.00	10,420,000.00
523	Moses Oguriole	60,000.00	60,000.00
524	P. Iweho	30,000.00	30,000.00
525	Bencon Duru	65,000.00	65,000.00
526	Chidi Nwaneri	50,000.00	50,000.00
528	Prince Adol Nwosu	50,000.00	50,000.00
529	Osioma Egwim	50,000.00	50,000.00
530	Godwin Osuagwu	50,000.00	50,000.00
531	J. E. Okafor	190,000.00	190,000.00
532	Jude Okereke	15,000.00	15,000.00
533	Kanu, I. M.	20,000.00	20,000.00
534	Florence Onwumere	60,000.00	60,000.00
535	Fidelis Ihentuge	60,000.00	60,000.00
536	Ekiba Blessing	74,500.00	74,500.00
537	Nkeiruka Nnadi	450,000.00	450,000.00
538	Francisca Ohanwe	200,000.00	200,000.00
539	HRH Eze C.I.M. Duru	25,000.00	25,000.00
540	S. A. Ekeruo	22,250.00	22,250.00
541	Emendonye	20,000.00	20,000.00
542	Nkechi Ohanwe	250,000.00	250,000.00
543	Nwankwo Eric	6,628,438.00	6,628,438.00
544	J. N. Nworgu	1,781,317.00	1,781,317.00

545	Okomegbe Cecilia	5,000.00	5,000.00
546	Okoroji J. C.	8,500.00	8,500.00
547	Hon. Josiah Nwosu	80,000.00	80,000.00
548	Asotibe Elinice	15,000.00	15,000.00
549	Hon. Uzoigwe Obinna	20,000.00	20,000.00
550	Amaechi Christiana	130,000.00	130,000.00
551	Ifeanyi Ihemadu	25,000.00	25,000.00
552	Chinyere Ohamadu	40,000.00	40,000.00
553	Boniface Agwa	80,000.00	80,000.00
554	Amaechi Jovita	6,000.00	6,000.00
555	Rufus Izuazu	35,000.00	35,000.00
556	C. A. Iwuanyanwu	730,000.00	730,000.00
557	Lolo S. Osueke	561,346.58	561,346.58
558	Akuwudike B. C.	2,588,500.00	2,588,500.00
559	Uchegbulem Gladys	30,000.00	30,000.00
560	B. C. Chikwu	74,110.00	74,110.00
561	M. C. Ndicom	15,000.00	15,000.00
562	Osuji S. C.	2,301,266.00	2,301,266.00
563	Uwakwe E. E.	989,000.00	989,000.00
564	Agwuakwe Alban	10,000.00	10,000.00
565	Onuoha Juliet	83,000.00	130,000.00
566	Charles Osuagwu	280,000.00	280,000.00
567	Olivia Danila	115,000.00	115,000.00
568	Chief Nwachukwu Onyema	900,000.00	900,000.00
569	Okafor Laz	50,000.00	50,000.00
570	Donatus Uwa	8,000.00	8,000.00
571	Ehirim B. O.	202,000.00	202,000.00
572	Nwachukwu Charles J.	140,000.00	140,000.00
573	Nze H.U. Ikegwumka	24,400.00	24,400.00
574	Engr. Sylvester Amah	1,450,000.00	1,450,000.00
575	Constancia Obi	35,000.00	35,000.00
576	Barr. Onyemucheya H. N.	35,000.00	35,000.00
577	Chief Kopara Nwachukwu	3,200,000.00	3,200,000.00
578	Agogbuo Darlington	400,000.00	400,000.00
579	Nwakwem K. I.	120,000.00	120,000.00
580	Dennis Amah	50,000.00	50,000.00
581	Tina Albert	1,078,038.17	1,078,038.17
582	Engr. Azodo I. A.	5,403,100.00	5,403,100.00
583	Nwebue F. U. P.	90,000.00	90,000.00
584	P. C. Nkachukwu	156,594.93	156,594.93
585	Ibe S. O.	450,000.00	450,000.00
586	Tshally Okeke	3,020,000.00	3,020,000.00
587	Nzeka Emeka	105,000.00	105,000.00
588	Ogechi John Okere	6,656,500.00	6,656,500.00
589	Anayo Ekeocha	20,000.00	20,000.00
590	Onyegbule Vincent	1,495,163.04	1,495,163.04
591	Ekeh Levi	68,000.00	68,000.00
592	Njagwu M. N.	1,730,000.00	1,730,000.00
593	John-Kay Ewurum	700,000.00	700,000.00
584	Onyema Nwachukwu	900,000.00	900,000.00
595	Achilike Williams	209,000.00	209,000.00

596	Hon. Ozuzu Osondu	150,000.00	150,000.00
597	Hon. Jovita Ezihe	5,000.00	5,000.00
598	Egbuchilem Fidel	30,000.00	30,000.00
599	Ukpabi Uche	130,000.00	130,000.00
600	Ebo Eugene O.	1,045,000.00	1,045,000.00
601	Osuji Chinyere	30,000.00	30,000.00
602	Miriam Nwachukwu	400,000.00	400,000.00
603	Ezendu Okey	1,802,000.00	1,802,000.00
604	Egere Ndubuisi	7,800.00	7,800.00
605	Unaegbu J. N.	4,200.00	4,200.00
606	Chidi Ohaka	75,000.00	75,000.00
607	Ogazi Cecilia	355,000.00	355,000.00
608	Ugo Valentine	65,000.00	65,000.00
609	Uchenna Ogadinma	129,000.00	129,000.00
610	C. A. Iwuanyanwu	480,000.00	480,000.00
611	Echeruo Augustina	10,000.00	10,000.00
612	Iwuanadi Adolphus	10,000.00	10,000.00
613	Asusu E. N. (Mrs.)	500,000.00	500,000.00
614	Otagbara Peter	930,000.00	50,000.00
615	Nwosu C.	178,500.00	178,500.00
616	Hyman Ejiogu	30,000.00	30,000.00
617	Anukam F. C.	10,000.00	10,000.00
618	Barr. C. M. Iwu	3,550,000.00	3,550,000.00
619	Igwe C. C.	4,064,000.00	4,064,000.00
620	Dike N Elelam	10.000.00	10.000.00
621	Njoku H. I. C.	40,000.00	40,000.00
622	Uwakwe E, E,	30,000.00	30,000.00
623	Mbam F. O.	23,000.00	23,000.00
624	Onyeka C.J.C.	30,000.00	30,000.00
625	Njoku Loveline	50,000.00	50,000.00
626	Madumere Maria G.	100,000.00	100,000.00
627	Vincent Umezuruike	24,000.00	24,000.00
628	Uzor Amaefule	20,000.00	20,000.00
629	Ibeawuchi Nkechi	40,000.00	40,000.00
630	Jamike Joy	603,000.00	423,000.00
631	Ukwuoma P. E.	870,275.00	870,275.00
632	Onwuegbuchulem T. C.	534,110.00	534,110.00
633	Ekeanyanwu Uzoma	576,000.00	576,000.00
634	Nwanikpa Charles	24,000.00	24,000.00
635	Osuigwe B. O.	123,000.00	123,000.00
636	Atumonyego Victoria	388,000.00	24,000.00
637	Barr. Emma Iheanakwe	101,800.00	101,800.00
638	Emenyeonu S.M.N	226,735.00	226,735.00
639	D. O. O. Onyakelome	100,000.00	100,000.00
640	Nneke Godwin K.	216,958.00	216,958.00
641	Okoro Chinyere	10,000.00	10,000.00
642	Izima Ngozi	325,000.00	325,000.00
643	Uzowuihe F. O.	160,000.00	160,000.00
644	Ugochukwu J.O.N.	295,000.00	295,000.00
645	I. D. Onyenanu	1,358,800.00	1,358,800.00
646	Onunkwo, E. E.	70,000.00	70,000.00
647	Ododo Ijeoma	60,000.00	60,000.00

648	Engr. Nkemakolam Emma	50,557,126.39	42,737,044.00
649	Ugwuloka T. C.	162,000.00	162,000.00
650	Nwaimo Chinwe	612,701.55	612,701.55
651	Nwaka Dozie	2,995,000.00	2,995,000.00
652	Leticia A. Iwu	168,000.00	113,000.00
653	Ubah Kingsley	177,500.00	237,500.00
654	Elemba Ego	125,000.00	25,000.00
655	Duru Uchenna	43,000.00	43,000.00
656	Nwachukwu C. J.	204,000.00	204,000.00
657	Barr. Ngozi Etto	299,850.00	299,850.00
658	Dr. Nnah Patrick I.	750,000.00	750,000.00
659	Njoku A. C.	594,700.00	594,700.00
660	Manu P. C.	321,350.00	321,350.00
661	Opara Chinyere N.	1,009,700.00	1,009,700.00
662	Osuji Moses	133,000.00	133,000.00
663	Ikechukwu Okoronkwo	8,000.00	8,000.00
664	Nwachukwu Anthonia	25,000.00	25,000.00
665	Anyalewuchi Polycarp	6,000.00	6,000.00
666	Osuoha Vitalis	80,000.00	80,000.00
667	Amah C.	150,000.00	150,000.00
668	Nwachukwu C. J.	7,000.00	7,000.00
669	Ikechukwu Okoronkwo	43,000.00	8,000.00
670	Umezuruike Vincent	4,060.00	4,060.00
671	Hon. Obinna Uzoigwe	450,000.00	450,000.00
672	Njoku Anslem	134,650.00	134,650.00
673	Emesibe Rowland	139,500.00	139,500.00
674	Uwakwe Christian	16,000.00	16,000.00
675	Chigbu Cletus	(2,000.00)	(2,000.00)
676	Ibezim Obiageli	215,000.00	215,000.00
677	Onuoha A. I.	6,900.00	6,900.00
678	Ugorji Ethelbert	766,200.00	(1,608,800.00)
679	Osuji David	56,000.00	56,000.00
680	Nwoho C. N.	16,000.00	16,000.00
681	Chizoma B. Nwaogu	155,000.00	155,000.00
682	Adii Rita	1,407,000.00	1,407,000.00
683	Eleonye Romanus	8,000.00	8,000.00
684	Hon Canice Ugo Mba	5,045,000.00	0.00
685	Nwaimo Uloaku O.	212,334.75	212,334.75
686	Udenko Val.	80,000.00	80,000.00
687	Iwueze Max.	272,000.00	0.00
688	Ukeoma Nkemakolam	8,520.00	8,520.00
689	Osuji Ngozi Chuks	467,000.00	467,000.00
690	Nwigwudu Mary C.	12,000.00	12,000.00
691	Azuatalam Rophona U.	10,000.00	10,000.00
692	Onyeneke Henry D.	10,000.00	10,000.00
693	Hon. Ukeoma Raymond	21,900.00	21,900.00
694	Onyeka Chizzy J. C.	10,000.00	10,000.00
695	Owuama Ijeoma N.	(112,,000.00)	(112,,000.00)
696	Elemamba Ego	15,000.00	15,000.00
697	Nwaike Chris	1,530,000.00	1,530,000.00
698	Ugwuloka T.C.	331,000.00	101,000.00
699	Chijioke Uzii	1,678,720.00	1,036,720.00

700	Njoku Anselem	150,000.00	150,000.00
701	Barr. Chris Nwabia	4,578,000.00	4,578,000.00
702	Dr. O.E. Ozumba	20,000.00	20,000.00
703	Orisakwe T.C.	665,000.00	742,000.00
704	Amadi Gabriel	82,000.00	72,000.00
705	Isiguzo Prisilia .N.	30,000.00	30,000.00
706	Rita Achu	70,900.00	70,900.00
707	B.O. Osugwe	35,500.00	35,500.00
708	Onyenekwe Henry .D.	26,000.00	26,000.00
709	Okorie Pepetua	5,000.00	5,000.00
710	Egbuchulam Polycarp	(43,000.00)	(43,000.00)
711	Rowland Ibecheozor	10,000.00	10,000.00
712	Igbojekwe R.N.	0.00	50,000.00
713	Uzowuike F.O.	5,000.00	5,000.00
714	Jonan Okeke	987,000.00	0.00
715	Uba Kingsley	25,000.00	25,000.00
716	Jamike Joy	40,000.00	40,000.00
717	Nwaukogo Patricia	5,000.00	5,000.00
718	Ugochukwu Oluchi	5,000.00	5,000.00
719	Azuoma Chinagoro	1,500,000.00	1,500,000.00
720	Stephen Odoemena	160,000.00	160,000.00
721	Ukaegbu Ngozi Gladys	1,515,000.00	1,515,000.00
722	Kelechi Ejikonye	522,700.00	522,700.00
723	Anyalewechi Polycarp	8,500.00	8,500.00
724	Ononiwu Ogechi	23,000.00	23,000.00
725	Duru Appolonia	162,000.00	18,000.00
726	Bathram Nnawuhe	45,000.00	45,000.00
727	Collins Ugorji	500,000.00	500,000.00
728	A.C. Agubosim	15,000.00	15,000.00
729	Akudo Onugha	260,000.00	260,000.00
730	Alumony Ego	(50,000.00)	(50,000.00)
731	Madu Christiana	20,000.00	0.00
732	Echeruo Augustina	5,000.00	0.00
733	Ezendu Francis	620,000.00	0.00
734	Christopher Iwunze	128,500.00	0.00
735	Patrick Emeruem	495,000.00	0.00
736	Nwachukwu Anthonia	7,000.00	0.00
737	Ohaeri U .C Esq	30,000.00	0.00
738	Njoku Kingsley	184,200.00	0.00
739	Hon Alex Emeruem	100,000.00	0.00
740	Hon Godstime Okorie	15,000.00	0.00
741	Ekeocha Leonard	12,500.00	0.00
742	Ugboaja C.I	130,000.00	0.00
743	Opara Chinyere	17,000.00	0.00
744	Madumere Maria .G	200,000.00	0.00
745	Asagwara Augustine	25,000.00	0.00
746	Obioha S.N	5,000.00	0.00
747	Igbojekwe Eric	10,000.00	0.00
748	Azubuike Nwoke	2,179,000.00	0.00
749	Amuchie Olivia	90,000.00	0.00
750	Onyenuforo A.C	1,072,000.00	0.00
751	Onyema Ndubuisi	12,000.00	0.00

752	Madu Maduka	100,000.00	0.00
753	Opara Justice .C	150,000.00	0.00
754	Okilo Kelechi Udeh	400,000.00	0.00
755	Uzoegbu Gerald	100,000.00	0.00
756	Nkeiruka Livinus	34,000.00	0.00
757	Njoku A.C	85,000.00	0.00
758	Jenijer Rufus	100,000.00	0.00
759	Durumba Charity	106,000.00	0.00
760	Akujuobi N.C	280,000.00	0.00
761	Orji Charles	106,000.00	0.00
762	Jonan C. Jackson	100,0000.00	0.00
763	Chinedu Ekwebelem	2,950,000.00	0.00
764	Chigbu Uchechi	10,000.00	0.00
765	Nze Chibuzo Oguamanam	34,000.00	0.00
766	Ahumaraeze Obumneke	100,000.00	0.00
767	Ukeoma Nkemakolam	5,000.00	0.00
768	Ogbodi Geraldine	(90,0000.0)	(90,0000.00)
	Total Personal Advances	**421,045,528.45**	**385,917,944.54**
	Grand Total SERVICE ADVANCES	**421,045,528.45**	**385,917,944.54**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2019**		**2018**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	0.00	32,072,152.50	32,072,152.50	0.00
	Value Added Tax (VAT) & (WHT)	22,115,465.56	16,495,239.55	38,610,705.11	22,115,465.56
	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	**23,461,384.64**	**48,567,392.05**	**72,028,776.69**	**23,461,384.64**
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	**26,382,932.38**	**48,567,392.05**	**74,950,324.43**	**26,382,932.38**

16	**DEPOSITS:**	**2019 ₦'m**	**2018 ₦'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	Okoronkwo Ikechukwu	0.00	38901,973.42
119	Dibia Eunice	29,045.20	29,045.20
120	Motorcycle Loan	29,325.20	29,325.20
121	Obioha Stella	(318,321.90)	(318,321.90)
122	Iregbulem Angelina	14,295.00	14,295.00
123	Eze Ngozi	29,045.10	29,045.10
124	Nwosu Kingsley	4,700.00	4,700.00
125	Chinagorom Perpetual	20,000.00	20,000.00
126	Oguike Celine	14,295.00	14,295.00
127	Acho Chukwuemeka	30,000.00	30,000.00
128	Political Office Holders	(45,125.00)	(45,125.00)
129	Unclaimed Deposit	3,800.00	3,800.00
130	Amacon LTD	1,344,518.40	1,344,518.40
131	Okorie N & P. Chinagorom	33,334.00	33,334.00
132	Anthonia Okafor & Others	554,622.23	554,622.23
		208,790.55	208,790.55
	Total Deposits	**6, 964, 133.60**	**45,866,107.02**

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
	MONTH:					
1	**January**	**0.00**	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**71,687,268.78**
2	**February**	**88,753,651.13**	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**160,440,919.91**
3	**March**	**50,295,447.23**	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**121,982,716.01**
4	**April**	**10,195,000.00**	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**81,882,268.78**
5	**May**	**149,339,504.84**	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**221,026,773.62**
6	**June**	**126,582,944.50**	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**198,270,213.28**
7	**July**	**84,383,939.47**	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**156,071,208.25**
8	**August**	**97,795,445.07**	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**169,482,713.85**
9	**September**	**69,901,826.34**	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**141,589,095.12**
10	**October**	**138,571,792.89**	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**210,259,061.67**
11	**November**	**108,476,155.69**	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**180,163,424.47**
12	**December**	**168,035,773.45**	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**239,723,042.23**
	Total	**1,092,331,480.61**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	**1,952,578,706.06**

2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2019 ₦'m	**2018 ₦'m**
	MONTH:		
	January	504,000.00	182,400.00
	February	219,575.00	230,000.00
	March	721,175.00	404,500.00
	April	750,100.00	86,100.00
	May	1,371,250.00	753,300.00
	June	358,800.00	136,700.00
	July	691,850.00	145,300.00
	August	1,544,600.00	180,900.00
	September	244,300.00	151,600.00
	October	227,600.00	643,700.00
	November	394,200.00	1,743,100.00
	December	285,300.00	169,700.00
	Total	**7,312,750.00**	**4,827,300.00**

SUPPLEMENTARY NOTE 2

EXPLANATIONS

1. Statutory Allocation : This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee (JAAC)Transfers to the Local Governments. This includes

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	DESCRPTION	AMOUNT
	Direct Transfers to the Local Government Council	1,092,331,480.61
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,952,578,706.06**

2.**Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	626,719,174.10
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**1,074,902,9801.29**

3.Capital Expenditure : This comprised of all disbursement in respect of Projects and workswhich are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Government Council	219,085,303.00
	Local Governments Joint Projects Funding by the Local Government Council	412,063,419.26
	TOTAL	**631,148,722.26**



GOVERNMENT OF IMOSTATE OF NIGERIA

FINANCIAL STATEMENTS OF NGOR OKPALA

LOCAL GOVERNMENT COUNCIL

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

[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 2019 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, 2019 to 31st December, 2019.

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.

NGOR OKPALA LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Ngor OkpalaLocal 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, 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 NGOR OKPALA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 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, 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 ofNgor Okpala 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 Ngor Okpala Local Government Council as at 31st December, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.

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

NGOR OKPALALOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
3,103,251,870.00	Statutory Allocation from JAAC	1	1,820,161,027.19	1,687,872,411.64
0.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE	3		
11,660,000.00	Capitation Rate		0.00	0.00
33,025,000.00	Property Rate		0.00	870,000.00
73,338,000.00	Licenses, Fines, Fees and Royalty		3,186,850.00	3,062,100.00
37,690,000.00	Earnings from Commerce		192,700.00	0.00
0.00	Rent on Local Govt. Property		870,000.00	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
161,961,810.00	Miscellaneous		76,100.00	0.00
0.00	Other Revenue Sources		0.00	0.00
317,674,810.00	**Total Revenue**		4,325,650.00	3,932,100.00
3,420,926,680.00	**Total Inflow from Operating Activities (A)**		1,824,486,677.19	1,691,804,511.64
	Payments:			
851,862,550.00	Personnel Cost	5	940,780,544.51	924,479,837.65
47,097,250.00	Overhead Cost	6	248,214,897.12	53,646,170.63
0.00	Security. Vote	7	58,380,000.00	15,800,000.00
0.00	Integrated Farm Projects	8	500,000.00	0.00
2,362,330,600.00	Capital Expenditure	9	583,217,572.81	691,187,754.26
0.00	Interest Payment		0.00	0.00
1,135,192,860.00	**Total Outflow from Operating Activities (B)**		**1,831,093,014.44**	1,685,113,762.54
2,285,733,820.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**(6,606,337.25)**	**6,690,749.00**

	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**		(6,606,337.25)	6,690,749.00
0.00	**Cash and its Equivalent as at 1/1/19**		**9,856,635.27**	3,165,886.17
0.00	**Cash and its Equivalent as at 31/12/19**		**3,250,298.02**	**9,856,635.27**

NGOR OKPALA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	2,784,441.84	1,070,408.00
Bank	11	465,856.18	8,786,227,27
Total Liquid Assets (A)		**3,250,298.02**	**9,856,635.27**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	22,528,813.85	20,833,813.85
Service Advance	14	593,989,489.75	578,513,315.40
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**616,518,303.60**	**599,347,129.25**
TOTAL ASSETS C = (A + B)		**619,768,601.62**	**609,203,764.52**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		509,454,167.71	498,889,330.61
Unremitted Deductions	15	73,964,322.74	73,964,322.74
Capital Development Funds			0.00
Trust and Other Public Funds			0.00
TOTAL PUBLIC FUNDS (D)		**583,418,490.45**	**572,853,653.35**
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)		**619,768,601.62**	**609,203,764.52**

NGOR OKPALA LOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2019

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
241,189,601.51	**OPENING BALANCE 1/1/19**		498,889,330.61	**0.00**	**0.00**	**0.00**	**(498,889,330.61)**
	ADD REVENUE:						
	ALLOCATIONS						
1,687,872,411.64	Statutory Allocation from JAAC	1	1,820,161,027.19	3,103,251,870.00	3,103,251,870.00	0.00	1,283,090,842.81
0.00	State Government IGR	2	0.00	13,172,550.00	13,172,550.00	0.00	13,172.550.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	11,660,000.00	11,660,000.00	0.00	11,660,000.00
870,000.00	Property Rate		0.00	33,025,000.00	33,025,000.00	0.00	33,025,000.00
3,062,100.00	Licenses, Fines, Fees and Royalty		3,186,850.00	73,338,000.00	73,338,000.00	0.00	70,151,150.00
0.00	Earnings from Commerce		192,700.00	37,690,000.00	37,690,000.00	0.00	37,497,300.00
0.00	Rent on Local Govt. Property		870,000.00	0.00	0.00	0.00	(870,000.00)
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**		76,100.00	161,961,810.00	161,961,810.00	0.00	161,885,710.00
3,932,100.00	**Total Internally Generated Revenue**		**4,325,650.00**	**317,674,810.00**	**317,674,810.00**	0.00	313,349,160.00
0.00	**Other Revenue Sources of the Local Govt**	4	**0.00**	**0.00**	**0.00**	0.00	0.00
1,932,994,113.15	**Total Revenue (A)**		**2,323,376,007.80**	3,434,099,230.00	3,416,601,030.00	0.00	1,110,723,222.20
	EXPENDITURE						
924,479,837.65	Personnel cost	5	940,780,544.51	851,862,550.00	851,862,550.00	0.00	(88,917,994.51)
55,376,290.63	Overhead Cost	6	176,857,725.92	47,097,250.00	47,097,250.00	0.00	(129,778,475.92)
454,248,654.26	Capital Expenditure	9	696,283,569.66	2,362,330,600.00	2,362,330,600.00	0.00	1,666,047,030.34
1,434,104,782.54	**Total Expenditure (B)**		**1,813,921,840.09**	**3,261,290,400.00**	**3,261,290,400.00**	**0.00**	**1,447,368,559.91**
498,889,330.61	**OPERATING BALANCE**		**509,454,167.71**	**172,808,830.00**	**172,808,830.00**	0.00	(336,645,337.71)
	APPROPRIATIONS/TRANSFERS						
498,889,330.61	Transfer to Capital Development Fund		**509,454,167.71**	**172,808,830.00**	**172,808,830.00**	0.00	(336,645,337.71)
498,889,330.61	Closing Balance		**509,454,167.71**	**172,808,830.00**	**172,808,830.00**	0.00	(336,645,337.71)

NGOR OKPALA LOCAL GOVERNMENT COUNCIL

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

Actual2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
160,968,338.88	**Opening Balance**		**205,609,015.23**	**0.00**	**0.00**	**0.00**	**205,609,015.23**
	ADD REVENUE						
498,889,330.61	**Transfer From Consolidated Revenue Fund**		509,454,167.71	0.00	0.00	0.00	509,454,167.71
	Aid and Grants						
	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
659,857,669.49	**TOTAL REVENUE**		**715,063,182.94**	**0.00**	**0.00**	**0.00**	**715,063,182.94**
	LESS CAPITAL EXPENDITURE						
	Capital Expenditure Sector	9	696,283,569.66	2,362,330,600.00	2,362,330,600.00	0.00	1,666,047,030.34
454,248,654.26	**OTHER CAPITAL PAYMENTS**						
	Repayments Internal Loans		00.00	00.00	00.00	00.00	00.00
	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
0.00							
0.00	**TOTAL CAPITAL EXPENDITURE**		696,283,569.66	2,362,330,600.00	2,362,330,600.00	0.00	1,666,047,030.34
	Adjustments for Movements in Public Debts						
454,248,654.26							
0.00	**Closing Balance**		**18,779,613.28**	0.00	0.00	0.00	
205,609,015.23							

FINANCIAL STATEMENT NO. 8
NGOR-OKPALA LOCAL GOVERNMENT COUNCIL
NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS		2019			
			Actual ₦	Budgeted ₦	Variance ₦	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,820,161,027.19	2,300,497,890.	480,336,862.81	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	349,652,380.00	349,652,380.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	453,101,600.00	453,101,600.00	
	Total (Gross) JAAC Allocation to the Local Government		**1,820,161,027.19**	**3,103,251,870**	**1,283,090,842.81**	
	VALUE ADDED TAX:					
	Share of Value Added Tax		0.00	327,741,090.00	327,741,090.00	
	Total Value Added Tax		**0.00**	**327,741,090.00**	**327,741,090.00**	

	DETAILS	2018		
		ACTUAL ₦	BUDGETED ₦	VARIANCE ₦'
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	**13,172,550.00**	**13,172,550.00**
	Total State Government Internally Generated Revenue	**0.00**	**13,172,550.00**	**13,172,550.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	5,500,000.00	5,500,000.00
	Arrears of Capitation Rate	0.00	660,000.00	660,000.00
	Sub-Total Capitation Rate	**0.00**	**6,160,600.00**	**6,160,600.00**
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	500,000.00	500,000.00
	Commercial Banks	0.00	200,000.00	200,000.00
	Communication Mast	870,000.00	25,000,000.00	25,000,000.00
	Arrears of Property Rate	0.00	0.00	0.00
	Sub-Total Property Rate	**870,000.00**	**28,820,000.00**	**28,820,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	12,000..00	900,00000	888,000.00
	Obstruction and Nuisance Fees	0.00	100,000.00	100,000.00
	Bicycle License Fess	0.00	10,000,000.00	10,000,000.00
	Liquor License (Wine/ Beer)	0.00	700,000.00	700,000.00
	Native Liquor License	0.00	121,000.00	121,000.00
	Wheelbarrow License Fees	0.00	25,000.00	25,000.00
	Native Tobacco License	0.00	800,000.00	800,000.00

	Squatter/ Hawkers Permit	0.00	1,210,000.00	1,210,000.00
	Buses/Commercial Vehicles Emblems(various)	0.00	726,000.00	726,000.00
	Registration of Buses/Commercial Vehicles	0.00	800,000.00	800,000.00
	Operational Business Permit	192,000.00	4,808,000.00	5,000,000.00
	Motorcycle License Fees	0.00	500,000.00	500,000.00
	Eating House License Fees	0.00	400,000.00	400,000.00
	Kiosk License Fees	0.00	400,500.00	400,500.00
	Bakery House License Fees	0.00	180,000.00	180,000.00
	Hotel Fees	0.00	227,500..00	0.00
	Auctioneers License Fees	0.00	6,000.00	6,000.00
	Canon Shooting License Fees	0.00	60,000.00	60,000.00
	Customary Marriage Registration Fees	0.00	800,000.00	800,000.00
	Statutory Marriage Fees	85,000.00	2,000,000.00	1,920,000.00
	Entertainment/Drumming Fees	0.00	34,000.00	34,000.00
	Control of Noise Permit	0.00	800,000.00	800,000.00
	Cinematograph License Fees	0.00	36,000.00	36,000.00
	Naming of Street Registration Fees (Various)	0.00	800,000.00	800,000.00
	Renewal Fees (Various)	0.00	800,000.00	800,000.00
	Radio/Television License Fees	0.00	800,000.00	800,000.00
	Clubs,Cultural and Social Organization Registration Fees	20,000.00	210,000.00	190,000.00
	Identification/Oath Fees	0.00	5,000,000.00	3,000,000.00
	Disloading Septic Tank License Fees	0.00	800,000.00	800,000.00
	Earning from Environmental Sanitation Services	0.00	678,000.00	678,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	600,000.00	600,000.00
	Registration of Birth and Death	294,000.00	3,000,000.00	2,706,000.00
	Dispensary/Fees	115,000.00	1,500,000.00	1,385,000.00
	Maternity Fess	2,018,050.00	2,500,000.00	481,950.00
	Laboratory Test Fees	0.00	800,000.00	800,000.00
	Registration of Contractors Fees	400,000.00	10,900,000.00	10,500,000.00
	Tender Fees	0.00	2,175,000.00	2,175,000.00
	Building Plan Checking fees	0.00	800,000.00	800,000.00
	Sand Excavation Fees	0.00	850,000..00	850,000..00
	Cottage Industry Fees	0.00	800,000.00	800,000.00
	Oil Processing/Kernel CrackingMachine Fees	0.00	400,000.00	400,000.00
	Rice Mill/Cassava/CornGrinding License Fees	0.00	200,000.00	200,000.00
	Ingredient Grinding License Fees	0.00	200,000.00	200,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	18,000.00	18,000.00
	Welding Machine License Fees	0.00	200,000.00	200,000.00
	Electronics Radio/Television Workshop License Fees	0.00	36,000.00	36,000.00
	Blacksmith Workshop License Fees	0.00	800,000.00	800,000.00
	Wood Making and Carpentry Workshop License Fees	0.00	325,000.00	325,000.00
	Battery Charger License Fees	0.00	36,000.00	36,000.00
	Printing Press License Fees	0.00	0.00	0.00
	Vulcanizer License Fees	0.00	68,000..00	68,000..00
	Panel Beater License Fees	0.00	0.00	0.00
	Motor Spare Parts License Fees	0.00	245,000.00	245,000.00
	Clock/Watch Repair License Fees	0.00	34,000.00	34,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	34,000.00	34,000.00
	Motor Mechanical Workshop License Fees	0.00	250,000.00	250,000.00
	Building Material License Fees	0.00	850,000.00	850,000.00
	Surface Kerosene Tank License Fees	0.00	170,000.00	170,000.00
	Photocopying and Document Service LicenseFees	0.00	186,000.00	186,000.00
	Block Making with Machine License Fees	0.00	340,000.00	340,000.00
	Sewing Institute License Fees	0.00	0.00	0.00
	Hair Dressing/Barbing Salon License Fees	0.00	845,000.00	845,000.00
	Water Borehole Commercial License Fees	0.00	800,000.00	800,000.00
	Local Hair Barbing/Plating License Fees	0.00	845,000.00	845,000.00
	Road Agents License Fees	0.00	800,000.00	800,000.00
	Advertisement License Fees	0.00	800,000.00	800,000.00

	Sales of Unserviceable Stores License Fees	0.00	716,500.00	716,500.000.00
	Hire Charges/Heavy Equipment Fees	0.00	0.00	0.00
	Sales of Stores Fees	0..00	800,000.00	800,000.00
	Survey and Plot Fees	0.00	100,000.00	100,000.00
	Approved Building Plan Fees	0.00	3,000,000.00	3,000,000.00
	Mortgage Sub-Lease Survey Fees	0.00	800,000.00	800,000.00
	Customary Right of Occupancy Fees	50,800.00	1,690,000.00	1,639,200.00
	Building Plan Inspection Fees	0.00	0.00	0.00
	Commission on Transfer of Plot Fees	0.00	180,000.00	180,000.00
	Sub-Total Licenses, Fines and Fees	**3,186,850.00**	**73,338,000.00**	**70,151,150.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/Stallage Fees	65,000.00	7,500,000.00	7,435,000.00
	Motor Park Toll	0.00	10,005,000.00	10,005,000.00
	Shops/Shopping Centre Fees	0.00	305,000.00	305,000.00
	Cattle Market Fees	0.00	0.00	0.00
	Slaughter House Fees	0.00	1,825,000.00	1,825,000.00
	Earnings from Transport Services	0.00	13,055,000.00	13,055,000.00
	Earnings from Industrial Undertakings	0.00	0.00	0.00
	Earnings from Agricultural Undertakings	127,700.00	5,000,000.00	4,872,300.00
	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	**192,700.00**	**37,690,000.00**	**37,497,300.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	870,000.00	0.00	(870,000.00)
	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	**870,000.00**	**0.00**	**(870,000.00)**
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**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	0.00	53,000,000.00	53,000,000.00
	Payment in Lieu of Resignation Notice	0.00	130,000.00	130,000.00
	Unclaimed Deposits- Salaries and Allowances	76,100.00	150,000.00	73,000.00
	Sales of Publications, Maps and Plans	0.00	55,000,000.00	55,000,000.00
	Hiring of Chairs and Canopies	0.00	50,000,000.00	50,000,000.00
	Others (Miscellaneous)	0.00	3,681,810.00	3,681,810.00
	Internal Loans	0.00	0.00	0.00
	Sub-Total Miscellaneous Revenue	**76,100.00**	**161,961,810.00**	**161,885,710.00**
	Grand Total Internally Generated Revenue (IGR)	**4,325,650.00**	**317,674,810.00**	**313,349,160.00**
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	12,563,001.00	78,743,150.00	66,180,149..00
	The Legislative	30,569,257..00	104,255,580..00	73,686,323.00
	Community Government Councils	0.00	0.00	0.00
	Sub-Total Consolidated Revenue Fund Charges	**43,132,258.00**	**182,998,730.00**	**139,866,472.00**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	102,967,732.00	121,814,450.00	18,846,718.00
	Finance	44,345,892.00	68,480,370.00	24,134,478.00
	Medical and Health	196,734,946.32	319,368,570.00	122,633,624.00
	Planning Research and Statistics	10,389,523.00	34,063,630.00	23,674,107.00
	Agricultural and Natural Resources	36,642,562.00	53,171,340.00	16,528,778.00
	Works, Transport and Housing	25,076,394.00	35,297,290.00	10,220,896.00
	Information, Education and Social Welfare	17,239,429.00	31,918,170.00	14,678,741.00
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	(389,696,714.08)
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	(58,487,092.11)
	Sub-Total Personnel Cost	**881,580,284.51**	**664,113,820.00**	**(217,466,464.51)**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	2,860,000.00	2,000,000.00	(860,000.00)
	NYSC Corp Member	2,211,000.00	1,500,000.00	(711,000.00)
	Postal Agents	792,000.00	250,000.00	(542,000.00)
	Disabled Persons	0.00	250,000.00	250,000.00
	IT Students	1,605,000.00	250,000.00	(1,355,000.00.00)
	Road Cleaners	0.00	250,000.00	250,000.00
	Casual Security Men	8,600,000.00	250,000.00	(8,350,000.00)
	Total Miscellaneous	**16,068,000.00**	**4,750,000.00**	**(11,318,000.00)**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	**544**		
	Total Number of Employees Employed in the Year	**0.00**		
	Total Number of Employees Retired/Transferred or Left	**0.00**		

	During the Year			
	Total Number of Employees at the End of the Year	**544**		
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	6,580,000.00	7,110,000.00	530,000.00
	Utility Services	15,000,000.00	1,002,000.00	(13,998,000.00)
	Telephone and Postal Services	0.00	1,756,000.00	1,756,000.00
	Stationery and Printing	13,704,000.00	5,642,500.00	(8,061,500.00)
	Maintenance of Office Furniture and Equipment	5,308,000.00	5,943,750.00	635,750.00
	Maintenance of Vehicle and Capital Assets	5,832,000.00	6,800,000.00	968,000.00
	Consultancy and Professional Services	0.00	0.00	0..00
	Training, Staff Development and Welfare	0.00	10,272,000.00	10,272,00000
	Entertainment and Hospitality	30,576,300.00	2,320,000.00	(28,256,300.00)
	Miscellaneous Expenses	73,242,425.92	4,800,000.00	(68,442,425.92)
	Provision of Service Materials	26,615,000.00	1,451,000.00	(25,200,000.00)
	Total Overhead Cost By Function	**176,857,725.92**	**47,097,250.00**	**(129,760,475.92)**
	Unretired Advances	71,357,171.20	0.00	71,357,171.20
	GRAND TOTAL OVERHEAD COST	**248,214,897.12**	**47,097,250.00**	**201,117,647.12**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	68,392,553.00	14,484,750.00	(53,907,803.00)
	Administration	46,352,247.00	8,935,000.00	(37,417,247.00)
	Finance	34,902,500.00	5,900,000.00	(29,002,500.00)
	Medical and Health	11,880,000.00	5,000,000.00	(6,880,000.00)
	Planning Research and Statistics	6,750,000.00	3,621,500.00	(3,128,500.00)
	Agricultural and Natural Resources	4,279,000.00	2,866,000.00	(1,413,000.00)
	Works, Transport and Housing	1,849,138.27	2,850,000.00	1,000,861.00
	Information, Education and Social Welfare	2,452,287.65	3,440,000.00	987,712.35
	Total Overhead Cost by Sector (Department)	**176,857,725.92**	**47,097,250.00**	**(129,760,475.92)**
7	Security Vote	58,380,000.00	0.00	58,380,000.00
	TOTAL	**58,380,000.00**	**0.00**	**58,380,000.00**
8	Integrated Farms Project	500,000.00		500,000.00
	TOTAL	**500,000.00**	**0.00**	**500,000.00**
9	**CAPITAL EXPENDITURE:**			
	Purchase of t vehicle	15,000,000.00	72,800,000.00	57,800,000.00
	Construction of Mini Stadium	26,149,854.00	90,000,000.00	63,850,145.40
	Construction of Secretariat	16,149,854.00	110,000,000.00	83,850,145.40
	Construction/ rehabilitation Roads	226,920,442.40	100,000,000.00	(126,920,441.00)
	Others	0.00	1,989,530,600.00	1,989,530,600.00
	Local Governments Joint Projects	**412,063,419.26**	0.00	**(412,063,419.26)**
	Total Capital Expenditure	**696,283,569.26**	**2,362,330,600.00**	**1,666,047,030.34**

	LIQUID ASSETS	**2019** **₦**	**2018** **₦**
10.	**CASH BALANCE:**		
	Cash-at-Hand	2,784,441.84	1,070,408.00
	Total Cash	**2,784,441.84**	**1,070,408.00**

11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. Zenith Bank	Rebuild Imo Ngor- Okpala	1016427438	1,277.89	0.00
	2. UBA	Rebuild Imo Salary Acc	1022037256	97,256.600	0.00
	3. Eco Bank	Rescue Mission Acc	5093007343	41,584.07	8,485,047.17
	4. Zenith Bank	Rescue Mission Mandate	1015967015	16,962.16	(7,595.36)
	5. Zenith Bank	Salary Account	1010575674	0.00	0.00
	6. Zenith Bank	Integrated Farm Project	1013646148	329,910.35	329,910.35
	7. Zenith Bank	Rural Road Project	1015454950	(26,506.49)	(26,506.49)
	8. Eco Bank	Salary Account	5093067365	5,371.60	5,371.60
	Total Bank			**465,856.18**	**8,786,227.27**

		2019 ₦	**2018** ₦
12	**SALARY ADVANCE**		
	Salary Advance	0.00	0.00
	Sub-Total Salary Advance	**0.00**	**0.00**
13	**IMPREST:**		
1.	Sundry Staff imprest	4,003,813.00	3,253,813.85
2.	Hon. Emeka Nwafor	2,100,000.00	2,100,000.00
3.	Osuoha E.A	1,940,000.00	2,390,000.00
4.	Nwambe A.N	1,250,000.00	1,250,000.00
5.	Nwaogwugwu K.E	150,000.0	675,000.00
6.	Osondu Amaechi	425,000.00	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	730,000.00	700,000.00
11	Ubah Chijindu U.	650,000.00	700,000.00
12.	Nwaimo Chinwe	85,000.00	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	80,000.00	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
	Total imprest	**22,528,813.85**	**20,833,813.85**

14	**SERVICE ADVANCES:**		
14.1			

	i. INTEGRATED FARM PROJECTS:		
	Integrated Farm Projects:	0.00	0.00
	Sub-Total	0..00	0..00
14.2	**ii. CHAPEL PRJECT**		
	Chapel Project	0.00	0.00
	Sub-Total	0..00	0..00
14.3	**iii. GRADING OF ROAD/CONSTR. OF DRAINAGES:**		
	Grading Of Road/Constr. Of Drainages:	0.00	0.00
	Total	0..00	0..00
14.4	**iv. RENOVATION OF BUILDING**		
	Renovation Of Building	0.00	0.00
	Sub-Total	**0.00**	**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	1,250,000.00	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	169,688.95	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	222,637,590.0

			0
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
	Total Service Advances	**593,989,489.75**	**578,513,315.40**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2019**		**2018**
		BALANCE B/D ₦	**DURING YEAR** ₦	**BALANCE C/D** ₦	₦
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	**2,994,747.88**	**0.00**	**2,994,747.88**	**2,994,747.88**

16	**DEPOSITS:**	**2018** ₦	**2019** ₦
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
	MONTH:					
1	January	9,725,000.00	32,474,726.17	4,873,924.34	34,338,618.27	81,412,268.78
2	February	76,958,826.00	32,474,726.17	4,873,924.34	34,338,618.27	148,646,094.78
3	March	47,408,533.00	32,474,726.17	4,873,924.34	34,338,618.27	119,095,801.78
4	April	9,785,000.00	32,474,726.17	4,873,924.34	34,338,618.27	81,472,268.78
5	May	95,027,774.00	32,474,726.17	4,873,924.34	34,338,618.27	166,715,042.78
6	June	81,637,104.17	32,474,726.17	4,873,924.34	34,338,618.27	153,324,372.95
7	July	111,030,903.98	32,474,726.17	4,873,924.34	34,338,618.27	182,718,172.76
8	August	118,394,388.39	32,474,726.17	4,873,924.34	34,338,618.27	190,081,657.17
9	September	70,524,738.00	32,474,726.17	4,873,924.34	34,338,618.27	142,212,006.78
10	October	100,348,230.70	32,474,726.17	4,873,924.34	34,338,618.27	172,035,499.48
11	November	96,719,979.89	32,474,726.17	4,873,924.34	34,338,618.27	168,407,248.67
12	December	142,353,323.78	32,474,726.17	4,873,924.34	34,338,618.27	214,040,592.56
	Total	**959,913,801.74**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	1,820,161,027.19

SUPPLEMENTARY NOTE 2

2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2019 **₦**	**2018** **₦**
	MONTH:		
	January	202,100.00	156,250.00
	February	195,300.00	125,200.00
	March	126,500.00	115,400.00
	April	569,500.00	382,200.00
	May	1,169,100.00	924,800.00
	June	139,550.00	152,800.00
	July	210,100.00	1,056,050.00
	August	261,300.00	115,000.00
	September	325,800.00	92,300.00
	October	202,100.00	210,300.00
	November	356,200.00	489,500.00
	December	568,100.00	112,300.00
	Total	**4,325,650.00**	**3,932,100.00**

EXPLANATIONS

1. Statutory Allocation : This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee(JAAC) Transfers to the Local Government. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to the Local Government Council	959,913,801.74
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,820,161,027.19**

2.**Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	492,596,738.32
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**940,780,544.51**

3 Capital Expenditure : This comprised of all disbursement in respect of Projects and workswhich are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Government Council	284,220,150.00
	Local Governments Joint Projects Funding by the Local Government Council	412,063,419.26
	TOTAL	**696,283,569.66**



GOVERNMENT OF IMOSTATE OF NIGERIA

FINANCIAL STATEMENTS OF NJABA

LOCAL GOVERNMENT COUNCIL

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

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 2019 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, 2019 to 31st December, 2019.

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.

NJABA LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 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 NJABA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 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, 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 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 Councils.

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, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.

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

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

NJABALOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,245,369,590.00	Statutory Allocation from JAAC	1,	1,558,163,135.06	1,388,694,667.67
10,977,120.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE	3		
5,006,000.00	Capitation Rate		0.00	0.00
17,500,000.00	Property Rate		185.000.00	575,000
1,916,000.00	Licenses, Fines, Fees and Royalty		2,879,600.00	1,568,500.00
5,100,000.00	Earnings from Commerce		53,800.00	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
0.00	Miscellaneous		153,348.64	0.00
0.00	Other Revenue Sources	4	0.00	0.00
	Total Revenue		3,271,748.64	2,143,500.00
2,285,862,710.00	**Total Inflow from Operating Activities (A)**		**1,561,434,883.70**	1,390,838,167.67
	Payments:			
63,859,740.00	Personnel Cost	5	878,640,559.83	738,060,167.59
73,413,100.00	Overhead Cost	6	54,442,298.55	46,069,570.63
0.00	Sec. Vote	7	46,730,000.00	14,940,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
2,130,090,280.00	Capital Expenditure	9	592,967,275.26	576,411,259.26
0.00	Interest Payment		0.00	0.00
2,267,363,120.00	**Total Outflow from Operating Activities (B)**		**1,572,780,133.64**	**1,375,480,997.48**
18,499,590.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**(11,345,249.94)**	**15,357,170.19**
	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**		**(11,345,249.94)**	15,357,170.19
0.00	**Cash and its Equivalent as at 1/1/19**		**16,812,088.45**	**1,454,918.26**
0.00	**Cash and its Equivalent as at 31/12/19**		**5,466,838.51**	**16,812,088.45**

NJABALOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	56,055.05	14,355.40
Bank	11	5,410,783.46	16,797,733.05
Total Liquid Assets (A)		**5,466,838.51**	**16,812,088.45**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	41,417,600.00	28,833,800.00
Service Advance	14	554,643,048.44	394,408,901.53
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**596,060,644.44**	**423,242,701.53**
TOTAL ASSETS C = (A + B)		**601,527,486.95**	**440,054,789.98**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		530,884,580.26	370,911,887.29
Unremitted Deductions	15	60,290,106.69	58,790,102.69
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**591,746,686.95**	**429,701,989.98**
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)		**601,527,486.95**	**440,054,789.98**

NJABALOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
268,132,548.10	**OPENING BALANCE 1/1/19**		**390,558,837.29**	**0.00**	**0.00**	**0.00**	**(390,558,837.29)**
	ADD REVENUE:						
	ALLOCATIONS						
1,388,694,667.67	Statutory Allocation from JAAC	1	1,558,163,135.06	2,245,369,590.00	2,245,369,590.00	0.00	687,206,454.94
0.00	State Government IGR	2	0.00	10,977,120.00	10,977,120.00	0.00	10,977,120.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00
575,000.00	Property Rate		185,000.00	17,500,000.00	17,500,000.00	0.00	17,315,000.00
1,568,500.00	Licenses, Fines, Fees and Royalty		2,879,600.00	1,916,000.00	1,916,000.00	0.00	(963,600.00)
0.00	Earnings from Commerce		53,800.00	5,100,000.00	5,100,000.00	0.00	5,046,200.00
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**		153,348.64	0.00	0.00	0.00	(153,348.64)
2,143,500.00	**Total Internally Generated Revenue**		**3,118,400.00**	**29,516,000.00**	**29,516,000.00**	0.00	**26,244,251.36**
0.00	**Other Revenue Sources of the Local Govt**	4					
1,658,970,415.77	**Total Revenue (A)**		**1,951,993,720.99**	**2,285,862,710.00**	**2,285,862,710.00**	0.00	**333,868,989.01**
	EXPENDITURE						
738,060,167.59	Personnel cost	5	878,640,559.83	758,355,349.22	758,355,349.22	0.00	(120,285,210.81)
43,440,451.63	Overhead Cost	6	37,068,496.64	73,413,100.00	73,413,100.00	0.00	36,344,603.36
486,911,259.26	Capital Expenditure	9	505,400,084.26	2,130,090,280.00	2,130,090,280.00		1,624,690,195.74
1,288,058,828.48	**Total Expenditure (B)**		**1,421,109,140.73**	**2,961,858,729.22**	**2,267,363,120.00**	**0.00**	**1,540,749,588.29**
370,911,887.29	**OPERATING BALANCE**		**530,884,580.26**	**(675,996,019.22)**	**(675,996,019.22)**		(1,206,880,599.28)
	APPROPRIATIONS/TRANSFERS						
370,911,887.29	Transfer to Capital Development Fund		**530,884,580.26**	**(675,996,019.22)**	**(675,996,019.22)**		(1,206,880,599.28)
370,911,887.29	Closing Balance		**530,884,580.26**	**(675,996,019.22)**	**(675,996,019.22)**		(1,206,880,599.28)

NJABA LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
223,829,255.47	**Opening Balance**		107,829,883.50				(107,829,883.50)
	ADD REVENUE						
370,911,887.29	**Transfer From Consolidated Revenue Fund**		530,884,580.26	0.00	0.00	0.00	(530,884,580.26)
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
594,741,142.76	**TOTAL REVENUE**		**638,714,463.76**	**0.00**	**0.00**	**0.00**	**638,714,463.76**
	LESS CAPITAL EXPENDITURE						
486,911,259.26	**Capital Expenditure Sector**	9	505,400,084.26	2,130,090,2800.00	2,130,090,2800.00	0.00	1,624,090,195.74
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans		0.00	0.00	0.00	00.00	00.00
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
486,911,259.26	**TOTAL CAPITAL EXPENDITURE**		505,400,084.26	2,130,090,2800.00	2,130,090,2800.00	0.00	1,624,090,195.74
	Adjustments for Movements in Public Debts						
107,829,883.50	**Closing Balance**		133,314,379.50				

NJABA LOCAL GOVERNMENT COUNCIL
NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS		2019			
			Actual ₦	Budgeted ₦	Variance ₦	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,558,163,135.06	2,425,796,770.00	867,633,634.94	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	291,376,980.00	291,376,980.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	196,001,260.00	196,001,260.00	
	Total (Gross) JAAC Allocation to the Local Government		**1,558,163,135.06**	**2,913,175,010.00**	**1,355,011,874.94**	
	VALUE ADDED TAX:					
	Share of Value Added Tax		0.00	264,316,980.00	264,316,980.00	
	Total Value Added Tax		**0.00**	**264,316,980.00**	**264,316,980.00**	
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**					
	Share of State Government Internally Generated Revenue		0.00	10,977,120.00	10,977,120.00	
	Total State Government Internally Generated Revenue		**0.00**	**10,977,120.00**	**10,977,120.00**	
3	**C -INTERNALLY GENERATED REVENUE:**					
3.1	**CAPITATION RATE:**					
	Current Capitation/Development Rate		0.00	4,000,000.00	4,000,000.00	
	Arrears of Capitation Rate		0.00	1,000,000.00	1,000,000.00	
	Sub-Total Capitation Rate		**0.00**	**5,000,000.00**	**5,000,000.00**	
3.2	**PROPERTY RATE:**					
	Current Property/Tenement Rate		185,000.00	6,000,000.00	5,815,000.00	
	Commercial Buildings		0.00	10,000,000.00	10,000,000.00	
	Filling Stations		0.00	1,500,000.00	1,500,000.00	
	Commercial Banks		0.00	0.00	0.00	

	Communication Mast	0000	0.00	0.00
	Arrears of Property Rate	0.00	0.00	0.00
	Sub-Total Property Rate	**185,000.00**	**17,500,000.00**	**17,315,0000.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	100,000.00	(100,000.00)
	Obstruction and Nuisance Fees	4,000.00	700,000.00	66,000.00
	Bicycle License Fess	0.00	1,000,000.00	(1,000,000.00)
	Liquor License (Wine/ Beer)	0.00	300,000.00	(300,000.00)
	Native Liquor License	0.00	1,007,000.00	(1,007,000.00)
	Wheelbarrow License Fees	0.00	10,000.00	(10,000.00)
	Native Tobacco License	0.00	0.00	0.00
	Squatter/ Hawkers Permit	0.00	200,000.00	(200,000.00)
	Buses/Commercial Vehicles Emblems	0.00	300,000.00	(300,000.00)
	Registration of Buses/Commercial Vehicles	0.00	100,000.00	(100,000.00)
	Operational Business Permit	356,400.00	3,000,000.00	2,643,600.00
	Eating House License Fees	0.00	400,000.00	(400,000.00)
	Kiosk License Fees	0.00	100,000.00	(100,000.00)
	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	500,000.00	(500,000.00)
	Canon Shooting License Fees	0.00	0.00	0.00
	Customary Marriage Registration Fees	0.00	0.00	0.00
	Statutory Marriage Fees	40,000.00	700,000.00	660,000.00
	Entertainment/Drumming Fees	0.00	28,000.00	(28,000.00)
	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	0.00	0.00
	Clubs,Cultural and Social Organization Registration Fees	4,000.00	136,000.00	132,000.00
	Identification/Oath Fees	1,384,000.00	1,680,000.00	296,000.00
	Dislodging Septic Tank License Fees	0.00	50,000.00	(50,000.00)
	Earning from Environmental Sanitation Services	0.00	500,000..00	(500,000.00)
	Poundage Fees/Sales of Strayed Animal	0.00	0.00	0.00
	Registration of Birth and Death	63,000.00	500,000.00	437,000.00
	Dispensary Fees	272,300.00	700,000.00	427,700.00
	Maternity Fees	212,400.00	1,500,000.00	1,287,600.00
	Laboratory Test Fees	0.00	450,000.00	(450,000.00)
	Registration of Contractors Fees	100,000.00	960,000.00	650,000.00
	Tender Fees	0.00	1,500,000.00	(1,500,000.00)
	Building Plan Checking fees	0.00	0.00	0.00

	Sand Excavation Fees	293,500.00	960,000.00	666,500.00
	Cottage Industry Fees	0.00	0.00	0.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	234,000.00	(234,000.00)
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	112,000.00	(112,000.00)
	Ingredient Grinding License Fees	0.00	160,000.00	(160,000.00)
	Painting Spraying and Sign Writing Workshop Fees	0.00	112,000.00	(112,000.00)
	Welding Machine License Fees	0.00	140,000.00	(140,000.00)
	Electronics Radio/Television Workshop License Fees	0.00	80,000.00	(80,000.00)
	Blacksmith Workshop License Fees	0.00	0.00	0.00
	Wood Making and Carpentry Workshop License Fees	0.00	204,000.00	(204,000.00)
	Battery Charger License Fees	0.00	14,000.00	(14,000.00)
	Printing Press License Fees	0.00	0.00	0.00
	Vulcanizer License Fees/Presentation Ezeship	150,000.00	560,000.00	150,000.00
	Panel Beater License Fees	0.00	0.00	0.00
	Motor Spare Parts License Fees	0.00	260,000.00	(260,000.00)
	Clock/Watch Repair License Fees	0.00	14,000.00	(14,000.00)
	Registration of Laundries and Dry Cleaners License Fees	0.00	20,000.00	(20,000.00)
	Motor Mechanical Workshop License Fees	0.00	200,000.00	(200,000.00)
	Building Material License Fees	0.00	560,000.00	(560,000.00)
	Surface Kerosene Tank License Fees	0.00	0.00	0.00
	Photocopying and Document Service License Fees	0.00	112,000.00	(112,000.00)
	Block Making with Machine License Fees	0.00	150,000.00	(150,000.00)
	Sewing Institute License Fees	0.00	0.00	0.00
	Hair Dressing/Barbing Salon License Fees	0.00	560,000.00	(560,000.00)
	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	300,000.00	(300,000.00)
	Sales of Unserviceable Stores License Fees	0.00	1,000,000.00	(1,000,000.00)
	Hire Charges/Heavy Equipment Fees	0.00	400,000.00	(400,000.00)
	Sales of Stores Fees	0.00	125,000.00	(125,000.00)
	Survey and Plot Fees	0.00	30,000..00	(30,000.00)
	Approved Building Plan Fees	0.00	1,100,000.00	(1,100,000.00)
	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	0.00	0.00
	Commission on Transfer of Plot Fees	0.00	0.00	0.00
	Sub-Total Licenses, Fines and Fees	**2,879,600.00**	**1,916,000.00**	**(963,600.00)**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	53,800.00	1,500,000.00	1,446,200.00
	Motor Park Toll	0.00	3,600,000	3,600,000.00
	Slaughter House Fees	0.00	800,000.00	(800,000.00)

	Earnings from Agricultural Undertakings	0.00	0.00	0.00
	Sub-Total Earnings from Commerce	**53,800.00**	**5,100,000.00**	**5,046,200.00**
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 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	153,348.64	0.00	(153,348.64)
	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	**153,348.64**	**0.00**	**(153,348.64)**
	Grand Total Internally Generated Revenue	**3,271,748.64**	**29,516,000.00**	**26,244,251.36**
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	28,147,693.72	60,859,740.00	32,712,046.28
	The Legislative	12,232,866.60	56,235,000.00	44,002.133.00
	Community Government Councils	0.00	34,560,000.00	34,560,000.00
	Sub-Total Consolidated Revenue Fund Charges	**40,380,560.32**	**151,654,740.00**	111,274,179.68
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	71,886,100.52	103,427,766.10	31,541,666.00
	Finance	49,072,354.07	60,005,430.70	10,933,077.00
	Medical and Health	165,020,658.97	262,512,957.50	97,488,300.00
	Planning Research and Statistics	7,902,570.98	14,096,440.00	6,193,869.00
	Agricultural and Natural Resources	30,098,325.41	59,321,383.02	29,223,058.00
	Works, Transport and Housing	18,464,979.99	38,457,939.90	19,992,960.00
	Information, Education and Social Welfare	39,862,203.32	62,678,690.00	22,816,487.00
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	(389,696,714.08)
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	(58,487,092.11)
	Sub-Total Personnel Cost	**830,490,999.45**	**600,500,609.02**	**(229,990,390.43)**

5.3	**MISCELLANEOUS:**			
	Adult Instructors	3,044,000.06	3,000,000.00	(44,000.06)
	NYSC Corp Member	2,445,000.00	1,000,000.00	(1,445,000.00)
	Postal Agents	360,000.00	0.00	(360,000.00)
	Disabled Persons	0.00	0.00	0.00
	IT Students	1,200,000.00	1,000,000.00	(200,000.00)
	Road Cleaners	720,000.00	1,200,000.00	480,000.00
	Casual Security Men	0.00	0.00	0.00
	Traditional Rulers	0.00	0.00	0.00
	Total Miscellaneous	**7,769,000.06**	**6,200,000.00**	**(1,569,000.06)**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	478		
	Total Number of Employees Employed in the Year	0.00		
	Total Number of Employees Retired/Transferred or Left During the Year	16		
	Total Number of Employees at the End of the Year	**462**		
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	566,348.64	27,247,490.00	26,681,141.36
	Utility Services Waste Management	6,952,000.00	0.00	(6,952,000.00)
	Telephone and Postal Services	0.00	0.00	0.00
	Stationery and Printing	5,774,960.00	4,821,000.00	(953,960.00)
	Maintenance of Office Furniture and Equipment	3,720,300.00	4,530,000.00	809,700.00
	Maintenance of Vehicle and Capital Assets	2,147,000.00	7,300,000.00	5,153,000.00
	Consultancy and Professional Services	15,000.00	3,060,000.00	3,045,000.00
	Training, Staff Development and Welfare	1,550,000.00	7,994,500.00	6,444,500.00
	Entertainment and Hospitality	11,003,883.00	3,130,000.00	(7,873,883.00)
	Miscellaneous Expenses	2,7042,050.00	420,000.00	(2,284,205.00)
	Provision of Service Materials	2,634,800.00	8,805,000.00	6,170,200.00
	Total Overhead Cost By Function	**37,068,496.64**	**73,413,100.00**	**36,344,603.36**
	Unretired Advances	**17,373,801.91**	**0.00**	**0.00**
	Grand Total Over head Cost	**54,442,298.55**	**73,413,100.00**	**36,344,603.36**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	11,087,846.00	15,940,150.00	4,852,305.00

	Administration	5,433,120.00	15,544,000.00	10,110,880.00
	Finance	3,472,300.00	11,152,310.00	7,680,010.00
	Medical and Health	8,415,000.00	4,955,000.00	(3,460,000.00)
	Planning Research and Statistics	2,322,883.00	4,811,000.00	2,488,117.00
	Agricultural and Natural Resources	490,000.00	6,414,700.00	5,924,000.00
	Works, Transport and Housing	5,344,000.00	10,400,000.00	5,056,000.00
	Information, Education and Social Welfare	503,348.64	4,195,940.00	3,692,591.36
	Total Overhead Cost by Sector (Department)	**37,068,496.64**	**73,413,100.00**	**36,344,603.36**
7	Security Vote	46,730,000.00	0.00	46,730,000.00
8	Integrated Farms Projects	0.00	0.00	0.00
9	**CAPITAL EXPENDITURE:+**			
	Construction and Grading of Roads	62,982,704.00	20,000,000.00	(42,982,704.00)
	Purchase of Motor Vehicles	15,000,000.00	50,000,000.00	35,000,000.00
	Other Capital Expenditure	15,353,961.00	2,060,090,280.00	2,044,736,319.00
	Local Governments Joint Projects	**412,063,419.26**	0.00	**(412,063,419.26)**
	Total Capital Expenditure	**505,400,084.26**	**2,130,363,120.00**	**1,624,690,195.74**
	Unretired Advances	87,567,191.00	0.00	0.00
	Grand Total Capital Expenditure	**592,967,275.26**	**2,130,363,120.00**	**1,624,690,195.74**

	LIQUID ASSETS:				
	This represents closing balance of cash-at-hand and held in Banks				
10	**CASH BALANCE:**				
	Cash-at-Hand			56,055.05	14,355.40
	Total Cash			**56,055.05**	**14,355.40**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. UBA	IGR Account	1000698523	4,910,729.50	7,570.50
	2. UBA	Salary Account	1015588343	67,860.82	1,289,227.56
	3. UBA	Imprest Account	1015641442	8,909.42	406,071.00
	4. Zenith Bank	Project Ac count	1015402896	110,071.00	15,010,664.00
	5. First Bank	Agric Farm Account	2024068438	406,071.00	31,016.72
	6. Zenith Bank	Project Account	1012723039	413.26	413.26
	7. Oceanic Bank	Not Disclosed	Not Disclosed	8,151.26	8,151.26
	8. –do-	-do-	-do-	42,653.75	42,653.75
	9. –do-	-do-	-do-	1,905.00	1,965.00
	Total Bank			**5,410,783.46**	**16,797,733.05**
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)	80,000.00	25,000.00
4	Obianwa Juliana (HOD Agric.)	952,000.00	472,000.00
5	Agwunobi Glory	1,100,000.00	620,000.00
6	Oparaugo, P.C. (HOD Works)	125,000.00	125,000.00
7	Ogu Agatha	70,000.00	70,000.00
8	Engr. Akamere Magnus	710,600.00	185,600.00
9	Dr. Abaenewe Zeph C.	35,000.00	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)	466,000.00	416,000.00
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)	565,000.00	195,500.00
20	Ugo J.C. (I./A)	50,000.00	50,000.00
21	Okwusoha K.C.(I/A)	359,000.00	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	90,000.00	70,000.00
31	Osuigwe Benjamin	32,700.00	32,700.00
32	Ezeji Damian	70,000.00	70,000.00
33	OfohaCallistus	70,000.00	70,000.00
34	AguabEmeka	70,000.00	70,000.00
35	Mbagwu Josephat	110,000.00	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	0.00
41	Hon. Obioha Kenneth	0.00	0.00
42	Odiga, S. O.	560,000.00	0.00
43	Jieme Jude	610,000.00	0.00
44	Enwerem Chinwe	475,000.00	0.00
45	Ugwumba Chinwe	25,000.00	0.00
46	Eberonwu Chibuike	40,000.00	0.00
47	Omenaoba Florence	40,000.00	0.00
48	Ohaaga Noble	40,000.00	0.00
49	Nwadike Eucharia O.	40,000.00	0.00
50	Duru Simon	40,000.00	0.00
51	Amaobi Ogochukwu	40,000.00	0.00
52	Onwuzuruigbo Ikenna	40,000.00	0.00
53	Duruanyanwu Damian	40,000.00	0.00
54	Anaele Chidi	40,000.00	0.00
55	Arikem Ifeanyi	40,000.00	0.00
56	Barnabas Grant	40,000.00	0.00
57	Nnabuife Hippolitas	20,000.00	0.00
58	Mbagwu Josephat	40,000.00	0.00
59	Iwu Simon C.	40,000.00	0.00
60	Onyema Nathaniel	40,000.00	0.00
61	Madu Martins	40,000.00	0.00
62	Uzoma Wisdom	40,000.00	0.00
63	Nkemjika Chigozie	40,000.00	0.00
64	Egenusi Julius	40,000.00	0.00
65	Nnaemeka Gloria	40,000.00	0.00
66	Egbule Christy	35,000.00	0.00
67	Ikejiofo Sampson	20,000.00	0.00
68	Okorochi Ndubueze	20,000.00	0.00
69	Agbasi Ikechukwu	20,000.00	0.00
70	Nnachebi Thereas	20,000.00	0.00

71	Emecheta Vitus C.	20,000.00	0.00
72	Duru Eugene	20,000.00	0.00
73	Udeze V. Chigozie	20,000.00	0.00
74	Hon. Obodosha Agwubuo	3,750,000.00	0.00
75	Agwubuo Victoria	200,000.00	0.00
76	Ichie Val Ukem	350,000.00	0.00
77	Barr. Obioma A.	350,000.00	0.00
78	Hon. Promise Njoku	350,000.00	0.00
79	Mrs. Ngozi Uzoma	350,000.00	0.00
80	Hon. Ben Diribe	350,000.00	0.00
81	Hon. Chinwe Ukwuoma	350,000.00	0.00
82	Hon. Sir Bright Asife	350,000.00	0.00
83	Hon. Paschal Igbokwuwe	350,000.00	0.00
84	Mrs. Durugbor Florence	350,000.00	0.00
85	Hon. Akagbusim Joshua	350,000.00	0.00
86	Hon. Emuka Chinwe	350,000.00	0.00
87	Achi Charity	200,000.00	0.00
88	Offor Donatus E.	220,000.00	0.00
	Total Imprest	**41,417,600.00**	**28,833,800.00**
14	**SERVICE ADVANCES**		
14.1	**PROJECT ADVANCES:**		
	i. INTEGEATED FARM PROJECT:		
	Mr. Igbokwe, O. O.	405,000.00	405,000.00
	Sub-Total Integrated Farm Project	**405,000.00**	**405,000.00**
14.2	**ii. CHAPEL PROJECT**		
	a. Hon. Nnaka Bon	5,000,000.00	5,000,000.00
	Sub-Total Chapel Project	**5,000,000.00**	**5,000,000.00**
14.3	**iii. GRADING OF ROADS:**		
	a. Mr. Nwosu Donatus	22,000,000.00	22,000,000.00
	b. Engr. Akamere Magnus	40,000,000,00	40,000,000,00
	c. Rural Road Project	28,919,710.59	0.00
	Sub-Total Grading of Rural Roads	**90,919,710.55**	**62,000,000.00**
	iv. CONSTRUCTION OF DRAINAGE:		
	a. Engr. Akamere Magnus	49,500,000.00	49,500,000.00
	Sub-Total Service Advances	**49,500,000.00**	**49,500,000.00**
14.4	**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.	2,007,214.74	2,007,214.74
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
415	Ejirifuha Ignateus	850,000.00	0.00
416	Kennieth Obioha	1,800,000.00	0.00
417	Agumabi Glory	827,000.00	0.00
418	Duru Thomos	200,000.00	0.00
419	Ihebom P.M	10,00.00	0.00
420	Hon. Paschal Igbokwe	300,000.00	0.00
421	Hon. Agwubuo Obodoshaa	3,800,000.00	0.00
423	Rural Road Project C/O Hon. Ageubuo O.	27,974,946.60	0.00
424	Obianwa Julious	480,000.00	0.00
425	Onyene O. P	6,300,000.00	0.00
426	Obiola Ruth	6,058,300.00	0.00
427	Ijeoma Grace	190,000.00	0.00
428	Eke J. C	647,050.00	0.00
429	S/A Bureau for Local Govt.	18,000,000.00	0.00
430	Hon. Val Ukem	1,500,000.00	0.00
431	Offor O. E	550,000.00	0.00
432	Iheanacho Grace	250,00.00	0.00
433	Charles Abia	600,000.00	0.00
434	Ukaigwe Justina	1,350,000.00	0.00
435	Amadi F. U	30,000.00	0.00
436	Nkwusi Chinedu	600,000.00	0.00

437	Late Engr. Const. & Tech. Service	5,000,000.00	0.00
438	Onwuzuruibo Demaina	20,000.00	0.00
439	Ken Nwanguma	90,000.00	0.00
440	Agwubuo Blessing .C.	20,000.00	0.00
441	Charles Emereonye	59,500.00	0.00
442	Adkaibe Marcel	10,000.00	0.00
443	Duruoha Ugonna	10,000.00	0.00
444	Duru Onyneyechi	9,500.00	0000
445	**Sub-Total Personal Advance**	**408,818,333.89**	**297,150,851.53**
	Grand Total SERVICE ADVANCES	**554,643,044.44**	**414,055,851.53**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2019**		**2018**
		BALANCE B/D ₦	**DURING YEAR** ₦	**BALANCE C/D** ₦	₦
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	1,500,000.00	4,545,629.65	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	**50,157,363.28**	**0.00**	**50,157,363.28**	**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	428,859.69	428,859.69
	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	**70,642,902.69**	**0.00**	**60,290,102.69**	**58,790,102.69**

16	**DEPOSITS:**	**2019** **₦**	**2018** **₦**
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
	MONTH:					
1	January	0	32,474,726.17	4,873,924.34	34,338,618.27	71,687,268.78
2	February	37,775,126.53	32,474,726.17	4,873,924.34	34,338,618.27	109,462,395.31
3	March	37,881,149.00	32,474,726.17	4,873,924.34	34,338,618.27	109,568,417.78
4	April	9,745,000.00	32,474,726.17	4,873,924.34	34,338,618.27	81,432,268.78
5	May	80,756,591.01	32,474,726.17	4,873,924.34	34,338,618.27	152,443,859.79
6	June	30,975,372.14	32,474,726.17	4,873,924.34	34,338,618.27	102,662,640.92
7	July	83,255,125.83	32,474,726.17	4,873,924.34	34,338,618.27	154,942,394.61
8	August	80,484,050.73	32,474,726.17	4,873,924.34	34,338,618.27	152,171,319.51
9	September	65,640,995.50	32,474,726.17	4,873,924.34	34,338,618.27	137,328,264.28
10	October	76,051,325.33	32,474,726.17	4,873,924.34	34,338,618.27	147,738,594.11
11	November	71,888,059.64	32,474,726.17	4,873,924.34	34,338,618.27	143,575,328.42
12	December	123,463,113.60	32,474,726.17	4,873,924.34	34,338,618.27	195,150,382.38
	Total	**697,915,909.11**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	1,558,163,134.06

2	**SUPPLEMENTARY NOTES 2**		
	INTERNALLY GENERATED REVENUE (IGR):		
		2019 **₦**	**2018** **₦**
	MONTH:		
	January	431,700.00	0.00
	February	390,600.00	84,500.00
	March	444,000.00	100,500.00
	April	249,000.00	367,000.00
	May	125,200.00	250,000.00
	June	189,800.00	220,000.00
	July	224,000.00	176,400.00
	August	177,100.00	101,600.00
	September	183,500.00	138,800.00
	October	416,748.64	92,200.00
	November	293,600.00	205,800.00
	December	145,900.00	406,700.00
	Total	**3,271,748.64**	**2,143,500.00**

EXPLANATIONS

1.Statutory Allocation : This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee(JAAC) Transfers to the Local Government. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to the Local Government Council	697,915,909.61
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,558,163,135.06**

2.**Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	430,456,753.64
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**878,640,559.83**

3.Capital Expenditure : This comprised of all disbursement in respect of Projects and workswhich are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Government Council	93,336,665.00
	Local Governments Joint Projects Funding by the Local Government Council	412,063,419.26
	TOTAL	**505,400,084.26**



GOVERNMENT OF IMOSTATE OF NIGERIA

FINANCIAL STATEMENTS OF NKWERRE

LOCAL GOVERNMENT COUNCIL

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

[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 2019 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, 2019 to 31st December, 2019.

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.

NKWERRE LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 2019

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, 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, 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 Councils.

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, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.

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

NKWERRELOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
3,957,885,370.00	Statutory Allocation from JAAC	1	1,444,324,009.86	1,366,863,842.04
11,357,880.00	State Government share Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE	3		
2,000,000.00	Capitation Rate		0.00	0.00
16,185,000.00	Property Rate		250,000.00	0.00
33,130,750.00	Licenses, Fines, Fees and Royalty		1,316,300.00	113,500.00
11,753,500.00	Earnings from Commerce		0.00	110,920.00
125,000.00	Rent on Local Govt. Property		431,950.00	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
1,660,000.00	Miscellaneous		0.00	0.00
0,00	Other Revenue Sources of the Local Governments	4	1,220,000.00	0.00
	Total Revenue			
4,034,097,500.00	**Total Inflow from Operating Activities (A)**		1,447,542,259,86	1,367,088,262.04
	Payments:			
618,746,000.00	Personnel Cost	5	807,492,326.89	701,533,962.82
242,628,000.00	Overhead Cost	6	97,987,514.54	49,872,198.63
	Sec. Vote	7	46,350,000.00	10,400,000.00
	Integrated Farm Projects	8	0.00	0.00
2,951,811,240.00	Capital Expenditure	9	491,076,419.26	597,286,259.26
0.00	Interest Payment		0.00	0.00
3,813,185,260.00	**Total Outflow from Operating Activities (B)**		**1,442,906,260.61**	**1,359,092,420.71**
220,912,240.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**4,635,999.25**	**7,995,841.33**

	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**		4,635,999.25	**7,995,841.33**
0.00	**Cash and its Equivalent as at 1/1/19**		**10,485,030.55**	**2,489,189.22**
0.00	**Cash and its Equivalent as at 31/12/19**		**15,121,029.80**	**10,485,030.55**

NKWERRELOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	79,797.65	5,458,236.09
Bank	11	15,041,232.15	5,026,794.46
Total Liquid Assets (A)		**15,121,029.80**	**10,485,030.55**
Investments and Other Cash Assets			
Salary Advance		171,091.30	0.00
Imprest		38,565,000..00	24,025,000.00
Service Advance	12	385,100,423.90	354,508,923.90
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**423,836,515.00**	**378,533,923.90**
TOTAL ASSETS C = (A + B)		**438,957,545.00**	**389,018,954.45**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		423,356,369.60	373,417,779.05
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)		**430,200,425.73**	**380,261,835.18**
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)		**438,957,545.00**	**389,018,954.45**

NKWERRELOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
248,071,937.72	**OPENING BALANCE 1/1/19**		**373,417,779.05**	**0.00**	**0.00**	**0.00**	**(373,417,779.05)**
	ADD REVENUE:						
	ALLOCATIONS						
1,366,863,824.04	Statutory Allocation from JAAC	1	1,444,324,009.86	2,030,039,480.00	2,030,039,480.00	0.00	585,715,470.14
0.00	State Government IGR	2	0.00	468,831,680.00	468,831,680.00	0.00	468,831,680.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00
0.00	Property Rate		250,000.00	16,185,000.00	16,185,000.00	0.00	15,935,000.00
113,500	Licenses, Fines, Fees and Royalty		1,316,300.00	33,130,750.00	33,130,750.00	0.00	31,814,450.00
110,920	Earnings from Commerce		431,950.00	11,753,500.00	11,753,500.00	0.00	11,321,550.00
0.00	Rent on Local Govt. Property		1,220,000.00	125,000.00	125,000.00	0.00	(1,095,000.00)
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	1,660,000.00	1,660,000.00	0.00	1,660,000.00
224,420.00	**Total Internally Generated Revenue**		**3,218,250.00**	**64,854,250.00**	**64,854,250.00**	0.00	**61,636,000.00**
0.00	**Other Revenue Sources of the Local Govt**	4	**0.00**				
1,615,160,199.76	**Total Revenue (A)**		**1,820,960,038.91**	**2,563,725,410.00**	**2,563,725,410.00**	0.00	**742,765,371.09**
	EXPENDITURE						
701,533,962.82	Personnel Cost	5	807,492,326.81	618,746,020.00	618,746,020.00	0.00	(188,746,306.81)
44,472,198.63	Overhead Cost	6	102,847,923.24	242,628,000.00	242,628,000.00	0.00	139,780,076.76
495,736,359.26	Capital Expenditure	9	487,263,419.26	2,951,811,240.00	2,951,811,240.00		2,464,547,820.74
1,241,742,420.71	**Total Expenditure (B)**		**1,397,603,669.31**	**3,813,185,260.00**	**3,813,185,260.00**	**0.00**	**2,415,581,590.69**
373,417,779.05	**OPERATING BALANCE**		**423,356,369.60**	**(1,249,459,850.00)**	**(1,249,459,850.00**	0.00	(1,672,816,219.60)
	APPROPRIATIONS/TRANSFERS						
373,417,779.05	Transfer to Capital Development Fund		**423,356,369.60**	**(1,249,459,850.00)**	**(1,249,459,850.00**	0.00	(1,672,816,219.60)
373,417,779.05	Closing Balance		**423,356,369.60**	**(1,249,459,850.00)**	**(1,249,459,850.00**	0.00	(1,672,816,219.60)

NKWERRELOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
212,768,645.09	**Opening Balance**		90,450,164.88	**0.00**	**0.00**	**0.00**	90,450,164.88
	ADD REVENUE						
373,417,779.05	**Transfer From Consolidated Revenue Fund**		423,356,369.60	0.00	0.00	0.00	423,356,369.60
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
586,186,424.14	**TOTAL REVENUE**		**513,806,534.48**	**0.00**	**0.00**	**0.00**	**513,806,534.48**
	LESS CAPITAL EXPENDITURE						
495,736,259.26	**Capital Expenditure Sector**	9	487,263,419.26	2,951,811,240.00	2,951,811,240.00	0.00	2,464,547,820.74
	OTHER CAPITAL PAYMENTS						
00.00	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
495,736,259.26	**TOTAL CAPITAL EXPENDITURE**		487,263,419.26	2,951,811,240.00	2,951,811,240.00	0.00	2,464,547,820.74
0.00	Adjustments for Movements in Public Debts						
90,450,164.88	**Closing Balance**		**26,543,115.22**				

NKWERRE LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS		2019			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A – SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,444,324,009.86	1,283,464,310.00	160,859,699.86	
	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		**1,444,324,009.86**	1,283,464,310.00	160,859,699.86	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	746,575,170.00	746,575,170.00	
	Total Value Added Tax		**0.00**	**746,575,170.00**	**746,575,170.00**	

	DETAILS	2019		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GENERATED REV.**			
	Share of State Government Internally Generated Revenue	0.00	468,831,680.00	468,831,680.00
	Total State Government Internally Generated Revenue	**0.00**	468,831,680.	468,831,680
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	500,000.00	500,000.00
	Sub-Total Capitation Rate	**0.00**	2,000,000.00	2,000,000.00
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	250,000.00	1,5000,000.00	1,250,000.00
	Commercial Buildings	0.00	500,000.00	500,000.00
	Filling Stations	0.00	1,060,000.00	1,060,000.00
	Communication Mast	0.00	12,000,000.00	12,000,000.00
	Arrears of Property Rate	0.00	1,125,000.00	1,125,000.00
	Sub-Total Property Rate	**250,000.00**	**16,185,000.00**	**15,935,00.00**
3.3	**LICENSES, FINES AND FEES**			
	Obstruction and Nuisance Fees	0.00	420,000.00	420,000.00
	Liquor License (Wine/ Beer)	0.00	500,000.00	500,000.00
	Native Liquor License	0.00	115,000.00	115,000.00
	Wheelbarrow License Fees	0.00	1,000,000.00	1,000,000.00
	Squatter/ Hawkers Permit	0.00	1,250,000.00	1,250,000.00
	Buses/Commercial Vehicles /Taxi Emblem	0.00	120,000.00	120,000.00
	Registration of Buses/Commercial Vehicles	0.00	200,000.00	200,000.00
	Operational Business Permit	28,000.00	2,000,000.00	2,000,000.00
	Eating House License Fees	0.00	2,100,000.00	2,100,000.00
	Kiosk License Fees	0.00	200,000.00	200,000.00
	Bakery House License Fees	0.00	37,500.00	37,500.00
	Customary Marriage Registration Fees	31,500.00	1,750,000.00	1,750,000.00
	Entertainment/Drumming Fees	0.00	50,000.00	50,000.00
	Naming of Street Registration Fees	65,000.00	600,000.00	600,000.00
	Clubs, Cultural and Social Organization Registration Fees	13,000.00	175,000.00	162,000.00
	Identification/Oath Fees	122,000.00	9,600,000.00	9,478,000.00
	Chieftaincy Registration Fee	0.00	500,000.00	500,000.00
	Earning from Environmental Sanitation Services	0.00	110,000.00	110,000.00
	Registration of Birth and Death	122,900.00	150,000.00	27,100.00
	Dispensary Fees	366,800.00	1,025,000.00	658,200.00
	Maternity Fees	550,100.00	1,525,000.00	974,900.00
	Registration of Cases on Marital Issues	12,500.00	0.00	12,500.00
	Registration of Contractors Fees	0.00	3,000,000.00	3,000,000.00
	Tender Fees	0.00	1,200,000.00	1,200,000.00
	Building Plan Checking fees	0.00	650,000.00	650,000.00

	Reg. of autonomous Communities	4,500.0	200,000.00	195,500.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	60,000.00	60,000.00
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	15,000.00	15,000.00
	Ingredient Grinding License Fees	0.00	15,000.00	15,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	46,000.00	46,000.00
	Welding Machine License Fees	0.00	17,500.00	17,500.00
	Electronics Radio/Television Workshop License Fees	0.00	10,000.00	10,000.00
	Wood Making and Carpentry Workshop License Fees	0.00	10,000.00	10,000.00
	Battery Charger License Fees	0.00	7,500.00	7,500.00
	Printing Press License Fees	0.00	20,000.00	20,000.00
	Vulcanizer License Fees	0.00	15,000.00	15,000.00
	Panel Beater License Fees	0.00	12,500.00	12,500.00
	Motor Spare Parts License Fees	0.00	1,000,000.00	1,000,000.00
	Clock/Watch Repair License Fees	0.00	5,000.00	5,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	11,000.00	11,000.00
	Motor Mechanical Workshop License Fees	0.00	12,500.00	12,500.00
	Surface Kerosene Tank License Fees	0.00	8,750.00	8,750.00
	Photocopying and Document Service License Fees	0.00	15,000.00	15,000.00
	Sewing Institute License Fees	0.00	97,500.00	97,500.00
	Hair Dressing/Barbing Salon License Fees	0.00	50,000.00	50,000.00
	Advertisement License Fees	0.00	200,000.00	200,000.00
	Sales of Unserviceable Stores License Fees	0.00	600,000.00	600,000.00
	Hire Charges/Heavy Equipment Fees/Chairs/Canopies, Hall	0.00	2,100,000.00	2,100,000.00
	Approved Building Plan Fees	0.00	300,000.00	300,000.00
	Building Plan Inspection Fee	0.00	25,000.00	25,000.00
	Sub-Total Licenses, Fines and Fees	**1,316,300.00**	**33,130,750.00**	**31,814,450.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	431,950.00	1,600,000.00	1,168,050.00
	Motor Park Toll	0.00	1,600,000.00	1,600,000.00
	Earnings From Canteen	0.00	360,000.00	360,000.00
	Slaughter House Fees	0.00	143,500.00	143,500.00
	Earnings from Agricultural Undertakings	0.00	7,050,000.00	7,050,000.00
	Earnings from Sales of Water with Tankers	0.00	1,000,000.00	1,000,000.00
	Sub-Total Earnings from Commerce	**431,950.00**	**11,753,500.00**	**11,321,550.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	20,000.00	50,000.00	30,000.00
	Rent on Other Local Government Buildings	1,200,000.00	50,000.00	1,150,000.00
	Rent on Other Local Government Landed Property	0.00	25,000.00	25,000.00
	Sub-Total Rent on Local Government Property	**1,220,000.00**	**125,000.00**	**(1,095,000.00)**
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**			
	Unclaimed deposits –Salaries and Allowances	0.00	1,400,000.00	1,400,000.00
	Others	0.00	260,000,00	260,000,00
	Sub –Total Miscellaneous Revenue	**0.00**	**1,660,000.00**	**1,660,000.00**
	Grand Total Internally Generated Revenue	**3,218,250.00**	**64,854,250.00**	**61,636,000.00**
4	**OTHER REVENUE SOURCES**			
	Surplus from Sales of Local Govt. Property	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Tot Other Revenue Sources	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	10,838,601.60	61,508,790.00	50,670,188.40
	The Legislative	22,492,867.06	79,636,750.00	57,143,882.94
	Community Government Councils	0.00	0.00	0.00
	Sub-Total Consolidated Revenue Fund Charges	**33,331,468.66**	**141,145,540.00**	**107,814,071.34**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	48,122,804.50	126,437,720.00	78,314,915.50
	Finance	33,784,815.42	67,114,350.00	33,329,534.58
	Medical and Health	168,515,668.61	134,369,470.00	(34,146,198.61)
	Planning Research and Statistics	8,388,803.97	17,336,520.00	8,947,716.03
	Agricultural and Natural Resources	22,350,231.91	32,250,530.00	9,900,298.09

	Works, Transport and Housing	11,814,586.45	50,092,540.00	38,277,953.55
	Information, Education and Social Welfare	32,999,941.00	50,000,250.00	17,000,309.00
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	(389,696,714.08)
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	(58,487,092.11)
	Sub-Total Personnel Cost	**774,160,658.05**	**477,601,380.00**	**296,559,278.05**
5.3	**Miscellaneous**	**0.00**	**0.00**	**0.00**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	327		
	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	**315**		
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	3,303,500.00	10,520,000.00	7,216,500.00
	Utility Services	0.00	950,000.00	950,000.00
	Telephone and Postal Services	242,500.00	550,000.00	307,500.00
	Stationery and Printing	2,016,300.00	6,162,000.00	4,145,700.00
	Maintenance of Office Furniture and Equipment	182,000.00	3,000,000.00	2,818,000.00
	Maintenance of Vehicle and Capital Assets	2,937,500.00	6,780,000.00	3,842,500.00
	Consultancy and Professional Services	0.00	1,481,000.00	1,481,000.00
	Training, Staff Development and Welfare	100,000.00	11,985,00.00	11,885,000.00
	Entertainment and Hospitality	8,073,650.00	2,650,000.00	(5,423,650.00)
	Miscellaneous Expenses	85,674,823.24	196,130,000.00	110,455,176.76
	Provision of Service Materials	317,700.00	2,420,000.00	2,102,300.00
	Total Overhead Cost by Function	**102,847,923.24**	**242,628,000.00**	**139,780,076.76**
	Previous Years Retired Advances	**4,860,408.70**	**0.00**	**0.00**
	Grand Total Over Head Cost	**97,987,514.54**	**242,628,000.00**	**139,780,076.76**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT):**			
	The Council	82,524,652.00	100,566,000.00	18,041,348.00
	Administration	14,581,900.00	58,220,000.00	43,638,100.00
	Finance	3,584,471.24	57,290,000.00	53,705,528.76
	Medical and Health	522,000.00	5,460,000.00	4,938,000.00
	Planning Research and Statistics	120,000.00	3,110,000.00	2,990,000.00
	Agricultural and Natural Resources	584,900.00	8,252,000.00	7,667,100.00
	Works, Transport and Housing	525,000.00	4,830,000.00	4,305,000.00
	Information, Education and Social Welfare	405,000.00	4,900,000.00	4,495,000.00
	Total Overhead Cost by Sector (Department)	**102,847,923,.24**	**242,628,000.00**	**139,780,076.76**
7	**Security Votes**	46,350,000.00	0.00	46,350,000.00

		46,350,000.00	0.00	46,350,000.00
8	**Integrated Farms Project**	0.00	0.00	0.00
		0.00	**0.00**	**0.00**
9	**CAPITALEXPENDITURE**			
	Purchase of Heavy Duty Equipment	35,000,000.00	0.00	35000,000.00
	Purchase of Motor Vehicles	15,000,000.00	51,275,000.00	36,275,000.00
	Secretariat Project	20,200,000.00	275,000,000.00	254,800,000.00
	Stadium Project	5,000,000.00	3,000,000.00	2,000,000.00
	Other Projects	0.00	2,622,536,240.00	2,622,536,240.00
	Local Governments Joint Projects	**412,063,419.26**	0.00	**(412,063,419.26)**
	Total Capital Expenditure	**487,263,419.26**	**2,951,811,240.00**	**2,464,547,820.74**
	Unretired Advances on Projects	**3,813,000.00**	**0.00**	**0.00**
	Grand Total Capital Expenditure	**491,076,419.26**	**2,951,811,240.00**	**2,464,547,820.74**

	LIQUID ASSETS				
	This represents closing balance of cash-at-hand and held in Banks				
10	**CASH BALANCE:**				
	Cash-at-Hand			79,797.65	5,458,236.09
	Total Cash			**79,797.65**	**5,458,236.09**
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	4,931,832.89	3,272,887.80
	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	8,053.50	38,407.00
	10. Skye Bank Plc	INTEP Project Account	1750022846	110,731.50	110,731.50
	11. Keystone Bank	Project Account	1006949043	3,017,029.05	527,389.80
	12. UBA Plc	Revenue account	1019023545	120,818.53	0.00
	13. FCMB P	Revenue account	0916677014	4,544.53	0.00
	14. First Bank Plc	Revenue account	2014789448	6,001,238.85	0.00
	15. Sterling Bank	Revenue account	0070515955	11,243.00	0.00
	Total Bank			**15,041,232.15**	**5,026,794.46**
12	**SALARY ADVANCE**				
	1. Iheanacho Kelechi			64,822.30	0.00
	2. Ilonuba Ogechi			106,269.00	0.00
	Sub-Total Salary Advance			**171,091.30**	**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			465,000.00	465,000.00
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.			1,030,000.00	1,030,000.00
10	Sam KamangeIjeoma			225,000.00	225,000.00
11	Ebirim George .O.			525,000.00	525,000.00
12	Achi Charity			2,000,000.00	950,000.00
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	250,000.00
18	Hon. Barr. Augustine Mbagwu	6,000,000.00	6,000,000.00
19	Madu Mac Anslem	250,000.00	250,000.00
20	Uchegbu M. U.	50,000.00	50,000.00
21	Emeh Bright .C.	25,000.00	25,000.00
22	Ben Opara	25,000.00	25,000.00
23	Olumba Francisca	180,000.00	180,000.00
24	Bernadette Ogbonna	75,000.00	75,000.00
25	Hon. Reginald C. Ejiofor	25,000.00	25,000.00
26	Esther Ejiogu	15,000.00	15,000.00
27	Onucha Clement	40,000.00	40,000.00
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	NzeribeIwuoha	10,000.00	10,000.00
38	Hon. Bar. Paschal Onwukaike	12,820,000.00	12,820,000.00
39	Mba V.A	100,000.00	100,000.00
40	Eze Mary Jane	730,000.00	730,000.00
41	Oladike E.N.	765,000.00	765,000.00
42	UkpabiUche	380,000.00	380,000.00
43	Ohayagha Edith	125,000.00	125,000.00
44	G.K. Nweke	250,000.00	250,000.00
45	Hon. Ajuonuma Hyginus I.	10,000.00	0.00
46	Hon. Mbachu Enyioha O.	10,000.00	0.00
47	Hon.Duru Prince Nathaniel	10,000.00	0.00
48	Hon. (Mrs.) Uzoma Chinyere E.	10,000.00	0.00
49	Dr. (Mrs.) Ozumba O. E.	70,000.00	0.00
50	Mrs. Anokam Patience N.	85,000.00	0.00
51	Okafor C. O.	40,000.00	0.00
52	Emenalo Anslem C.	110,000.00	0.00
53	Dr. Abaenwe Zeph C.	60,000.00	0.00
54	Hon. Anumudu Emmanuel	30,000.00	0.00
55	Hon. Nze Nwadike Lawrence	3,750,000.00	0.00
56	Lolo Nwadike Edith	250,000.00	0.00
57	Hon. Achigbu Victor G.	250,000.00	0.00
58	Hon. Amadi Paul	250,000.00	0.00
59	Hon. Ononuju Ikenna C.	250,000.00	0.00
60	Hon. Ndubueze Chijioke S.	250,000.00	0.00
61	Hon. Ihims Uche S.	250,000.00	0.00
62	Hon. Orisakwe Kenny	250,000.00	0.00
63	Hon. (Mrs.) Ihedioha Chinyere A.	250,000.00	0.00
64	Hon. (Mrs.) Nkonka Norah	250,000.00	0.00
65	Hon. Ugoh Stanley	250,000.00	0.00
66	Hon. Odom Chinonso M.	250,000.00	0.00
67	Obianeli, C. I.	170,000.00	0.00

	Total Imprest	**38,565,000.00**	**24,025,000.00**
14	**SERVICE ADVANCES**		
14.1	**i. INTEGEATED FARM PROJECT:**		
	Integrated Agric. Farm	0.00	0.00
	Sub-Total Integrated Farm Project	**0.00**	**0.00**
14.2	**ii. 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	**iii. REHABILITATION OF ROADS/CONSTRU. OF DRINAGE:**		
	a. Hon, Barr. Onwukaike Paschal	78.600,000.00	78.600,000.00
	b. Hon. Barr. Mbagwu Ambrose	12,859,000.00	12,859,000.00
	c. Engr. Ndubuisi Godwin	12,091,000.00	12,091,000.00
	d. Mr. Madu Mac Anselem	21,286,000.00	21,286,000.00
	e. Mr. Okafor C. O.	530,000.00	0.00
	Sub-Total Rehabilitation of Roads and Construction of Drainages	**125,366,000.00**	**124,836,000.00**
14.4	**iv. 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**
14.5	**v.ELECTRICITYPROJECT**		
	a. Okafor, C. O.	1,308,000.00	0.00
	Sub-Total Electricity Project	**1,308,000.00**	**0.00**
14.6	**vi. WATER BOREHOLE PROJECT**		
	i. Hon. Barr.Mbagwu Augustine	550,000.00	0.00
	ii Mr. Okafor C.O	1,000,000.00	0.00
	Sub-Total Water Borehole Project	**1,550,000.00**	**0.00**
14.7	**vii. MOWING MACHINE**		
	a. Mr. Okafor C.O	455,000.00	0.00
	Sub-Total Water Mowing Machine	**455,000.00**	**0.00**

14.8	**PERSONAL ADVANCE:**	**2019** **₦'m**	**2018** **₦'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	553,500.00	553,500.00
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	AnyiamEmeka	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	IwuohaBenadette	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	Magnus Igbonu	7,500,000.00	7,500,000.00
178	Uzondu C O	13500,000.00	8,200,000.00
179	Adindu P.N	6,060,524.84	6,030,022.50
180	Menenu (Hon.)	696,000.00	696,000.00
181	Mbamara .S.O.	1,480,200.00	1,480,200.00
182	MkpadoChristain	50,000.00	50,000.00
183	Mirikwe and Others	200,000.00	200,000.00
184	Mbabia L.	52,000.00	52,000.00
185	Menenu N.C.	50,000.00	50,000.00
186	Nmaigbo D.	314,500.00	314,500.00
187	Nnaji Sunday	2,000.00	2,000.00
188	NwadikeJovita	160,000.00	160,000.00
189	Nwachukwu G.E.	990,000.00	990,000.00
190	Njaka Leonard (Hon.)	125,996.00	125,996.00
191	NwosuIsreal	17,240.00	17,240.00
192	Nwosu F.U	109,500.00	109,500.00
193	Ndukwu Ethel	5,000.00	5,000.00
194	NnajiubaEze	20,000.00	20,000.00
195	Nwanevu Ezekiel	71,100.00	71,100.00
196	Nwosu Florence	50,000.00	50,000.00
197	Nwoke G.M.	201,901.40	201,901.40
198	Nnaji Charles	12,350.00	12,350.00
199	Nwosu F.U.	140,000.00	140,000.00
200	Nwawihe Theresa	781,000.00	781,000.00
201	Nkwocha Leo	518,300.00	518,300.00
202	Nwaezi S.	2,000.00	2,000.00
203	Nwawunwa M.O.	16,485.00	16,485.00
204	Nlemchi Veronica	8,010.00	8,010.00
205	Nnadozie J.N.B.	218,900.00	218,900.00
206	Nwunuda Edith	1,000.00	1,000.00
207	NdemEvo (CSP)	145,000.00	145,000.00

208	NnoromObinna	6,950.00	6,950.00
209	NlemchiEbene	40,000.00	40,000.00
210	Nwaigho (Dr)	570,000.00	570,000.00
211	NmeziChidiedere	44,500.00	44,500.00
212	Ngoka F.O.	(31,019.50)	(31,019.50)
213	Nnadikwe Victor (Hon.)	718,000.00	718,000.00
214	Nnadike N.C.	606,000.00	606,000.00
215	NwadikeOgedri	(20,000.00)	(20,000.00)
216	NwadikeRufina C.	497,500.00	497,500.00
217	NwokejiobiMarkright	15,000.00	15,000.00
218	NjokuEbem C.C.	2,204,500.00	2,204,500.00
219	NwaneriChinasa	50,000.00	50,000.00
220	Nwachukwu E.O.	2,105,000.00	2,105,000.00
221	Nwokeji E.O.	700,000.00	700,000.00
222	Nwadike Gab (Hon.)	500,000.00	500,000.00
223	Nwaogu F.N.	4,687,909.00	4,687,909.00
224	NwadikeOluchi	40,000.00	40,000.00
225	NwosuAdim	30,000.00	30,000.00
226	Nwadike Emmanuel	60,000.00	60,000.00
227	Ndukwu S.I.	60,000.00	60,000.00
228	Nwosu Larry C. (Engr.)	50,000.00	50,000.00
229	NwoguJovita	10,000.00	10,000.00
230	Ogechi John Okere	1,730,000.00	1,730,000.00
231	OyimohaNdidi	22,500.00	22,500.00
232	Ojiaku S.E.	1,921,380.00	1,921,380.00
233	Osuoha E.A.	3,742,980.00	3,742,980.00
234	Onyenekwe P.M.	93,300.00	93,300.00
235	Obiwuru Larry	47,825.00	47,825.00
236	Obijiaku D.D.	3,839,750.00	3,839,750.00
237	Okechukwu E,(Mrs)	3,300.00	3,300.00
238	ObiechiIfeanyi Emma	60,000.00	60,000.00
239	Ojembva Gloria	190,996.00	190,996.00
240	Osigwe Regina	53,000.00	53,000.00
241	Ofiehu Gloria	140,996.00	140,996.00
242	Onyegbule Eunice	29,000.00	29,000.00
243	OkoriePrincewill	10,000.00	10,000.00
244	OnyechereEze	95,586.00	95,586.00
245	Ogbonna Basil C.(Rev.)	70,000.00	70,000.00
246	Oluruzor Salome	257,000.00	257,000.00
247	OkechukwuAnowai	130,000.00	130,000.00
248	Onwumere Raymond	10,000.00	10,000.00
249	Okere L.A.	1,641,000.00	1,641,000.00
250	Osuewe B.O	10,000.00	10,000.00
251	Ogechi Rose	5,000.00	5,000.00
252	Ogbonna Innocent	45,000.00	45,000.00
253	Olewuike C.C	5,000.00	5,000.00
254	Okwuagwu V.O.	10,000.00	10,000.00
255	Opera E.N.	419,000.00	419,000.00
256	OnyekwereNdukwe	19,760.00	19,760.00
257	Onyema Emma	30,000.00	30,000.00
258	Onuoha Rita	22,500.00	22,500.00
259	Osuji U.S.	30,000.00	30,000.00
260	Ohaji E.T.	22,000.00	22,000.00

261	Onumajuru M.N.	58,500.00	58,500.00
262	Ofielu Ben O.	3,050,430.00	3,050,430.00
263	Opera Evans	1,233,127.94	1,233,127.94
264	OnuegbuFidelia	10,000.00	10,000.00
265	Okechukwu E.N	51,500.00	51,500.00
266	OnyechukwuEbere	21,900.00	21,900.00
267	Ofor A.N.	(78,000.00)	(78,000.00)
268	OkereVitalis	(2,000.00)	(2,000.00)
269	Osuorji B.C.C.	111,500.00	111,500.00
270	OkekeChinwe	10,000.00	10,000.00
271	Odomeram Jude	(15,000.00)	(15,000.00)
272	Ojukwu Casmir	50,000.00	50,000.00
273	Onumaegbu James	(284,800.00)	(284,800.00)
274	Ohayiemo Jude	30,000.00	30,000.00
275	Onwukalike Pascal (Hon. Barr.)	13,095,103.40	13,095,103.40
276	OsualaDanile	250,000.00	250,000.00
277	Osuchukwu Silas	100,000.00	100,000.00
278	Ohayagha Edith N.	1,800,000.00	1,800,000.00
279	OrisakweChinyere	50,000.00	50,000.00
280	Obijaku Ada	(300,000.00)	(300,000.00)
281	Onyegbe F.B. (H.P.M.)	1,148,300.00	1,148,300.00
282	Onyeanusi P.E.	2,800.00	2,800.00
283	Ogbonna Gloria	390,500.00	390,500.00
284	Okoroji J A. (Mrs)	9,500.00	9,500.00
285	Onyekwusi S.O.	3,000.00	3,000.00
286	Okorondu J.	11,660.00	11,660.00
287	Ohagwu (Mrs)	16,000.00	16,000.00
288	Onuwuzuruike Maria	32,900.00	32,900.00
289	Ojukwu R.N.	13,000.00	13,000.00
290	Okoile Gilbert	50,000.00	50,000.00
291	Osuala G.C.	249,000.00	249,000.00
292	OgunyebiAdeninyi	20,000.00	20,000.00
293	Okorie Leo	15,000.00	15,000.00
294	ObinaliChinyere N.	25,200.00	25,200.00
295	Onuoha A.I.	1,531,400.00	1,531,400.00
296	Onyenuforo A.C.	45,543.28	45,543.28
297	Oparaku K.C.	190,000.00	190,000.00
298	Ogeifo Louis	210,000.00	210,000.00
299	Okpomechie N.C	9,000.00	9,000.00
300	Onyewatu B.C.	2,852,000.00	2,852,000.00
301	OsigweAsinobi	60,000.00	60,000.00
302	Oparaugo P.C.	7,453,737.00	7,453,737.00
303	Odunze Emma (Hon.)	535,000.00	535,000.00
304	Ozurumba Ben (Hon.)	380,000.00	380,000.00
305	Oga Brenda	30,000.00	30,000.00
306	Onumaegbu J.C.	21,000.00	21,000.00
307	Onyechere Stella	514,819.40	514,819.40
308	Osunkwo I.A.	36,000.00	36,000.00
309	OgbonnaDorathy	515,000.00	515,000.00
310	OhaetoChinedu (Hon.)	520,000.00	520,000.00
311	Onyegbala E.C.	34,500.00	34,500.00
312	Okereke C.C. (DAGS)	10,000.00	10,000.00
313	OdunzeAjaero	465,000.00	465,000.00

314	OdogwuUche	255,000.00	255,000.00
315	OnyechereOkey (Hon.)	500,000.00	500,000.00
316	OduahEmeka (Hon.)	431,050.00	431,050.00
317	Osunwa Emma (Dr)	260,000.00	260,000.00
318	Olubumi A. Odunewu	150,000.00	150,000.00
319	Onyechere Christian (Hon.)	1,180,900.00	1,180,900.00
320	Onwuazoebe Richard (Hon.)	1,150,000.00	1,150,000.00
321	OnunwaNkechi	25,000.00	25,000.00
322	Okere Grace	70,000.00	70,000.00
323	Ogbonna Godfrey	2,000.00	2,000.00
324	OkorieDonatus	(145,000.00)	(145,000.00)
325	Owuama Kingsley	570,000.00)	570,000.00)
326	Okoro Anthony	132,000.00	132,000.00
327	Okereke L.U.	(6,000.00)	(6,000.00)
328	Obiechie Rita	(30,000.00)	(30,000.00)
329	Obiechie Felix	16,160.00	16,160.00
330	OsigweChioma	20,000.00	20,000.00
331	Okereke Charity	30,000.00	30,000.00
332	OchommaShedrack	20,000.00	20,000.00
333	Otuokere Chris C.J.	(90,000.00)	(90,000.00)
334	Uzoma Eddie	7,000.00	7,000.00
335	Udonu Emma	60,000.00	60,000.00
336	Ukaga M.C.	105,000.00	105,000.00
337	Udom Friday	240,000.00	240,000.00
338	Ubarieke Stella	26,720.00	26,720.00
339	Uzoukwu Godwin	30,000.00	30,000.00
340	Uzoigwe Christian	352,996.00	352,996.00
341	Udensi S.U.	295,000.00	295,000.00
342	Ukaegbu M.N.	1,461,000.00	1,461,000.00
343	Ugochukwu B.C.	1,850,000.00	1,850,000.00
344	UzomaEjike (Hon.)	500,000.00	500,000.00
345	Ukaegbu Christian (Hon.)	1,250,000.00	1,250,000.00
346	Ukaegbu M.U (TR)	15,000.00	15,000.00
347	Ukaegbu Dickson	20,000.00	20,000.00
348	Yawale Musa	440,000.00	440,000.00
349	TasieEzinne Deme	395,000.00	395,000.00
350	Umelo Godwin	124,500.00	124,500.00
351	Uzoma Stella	5,819,200.00	5,819,200.00
352	UmeloNgozi	10,000.00	10,000.00
353	Ugwueze F.N.	41,000.00	41,000.00
354	Ucebgu P.C.	24,150.00	24,150.00
355	Ukpaka B.D.	15,150.00	15,150.00
356	Udushirinwa E.O.	96,000.00	96,000.00
357	Ukonu Ethel	6,100.00	6,100.00
358	Umelo Sophia	2,000.00	2,000.00
359	Ukaegbu Grace	630,000.00	630,000.00
360	UdujiAmaobi	15,000.00	15,000.00
361	Umuaru Ibrahim	270,000.00	270,000.00
362	UnankaIkechukwu (Hon.)	7,645,800.00	7,645,800.00
363	UzohaChukwuma	192,267.00	192,267.00
364	Umunnakwe A.C.	884.82	884.82
365	UgochukwuChigozie (Hon.)	1,000,000.00	1,000,000.00
366	Uzomba Victoria (Hon.)	(350,000.00)	(350,000.00)

367	Ucheka Peace	30,000.00	30,000.00
369	UgochukwuNkobie	60,000.00	60,000.00
370	Anyanwu S.I.	870,800.00	870,800.00
371	Anyalemechi L.N.	50,000.00	50,000.00
372	Asota Kelvin C.	3,494,500.00	3,494,500.00
373	Ewulonu B.O.	525,000.00	525,000.00
374	IhembaCosmas I.	445,000.00	445,000.00
375	IhemeduEucharia C.	550,000.00	550,000.00
376	Ikoroha Stanley	1,658,000.00	1,658,000.00
377	Madukwe G.O.	835,000.00	835,000.00
378	Nulge Chairman	1,170,450.00	1,170,450.00
379	Nwanevu Paul	1,535,978.76	1,535,978.76
380	NwoguJovita	20,000.00	20,000.00
381	Onyegbe F.B.N. (H.P.M)	1,151,300.00	1,151,300.00
382	Owuama Kingsley	590,000.00	590,000.00
383	UkaegbuDichson	(11,000.00)	(11,000.00)
384	Umelo Mary	(27,000.00)	(27,000.00)
385	Uchendu T.N.	(50,000.00)	(50,000.00)
386	NmeziChidiebere	44,500.00	44,500.00
387	Nwadike P.I.	7,500.00	7,500.00
388	UkaegbuJustina	432,890.00	432,890.00
389	Osuji B.N.D.	150,000.00	150,000.00
390	Obuoha C.C.	50,000.00	50,000.00
392	Ogbonna B.C.	10,000.00	10,000.00
393	Ugahiebulam A.O.	15,000.00	15,000.00
394	Oparaocha Linus	535,100.00	535,100.00
395	Uzowurum Kenneth	10,000.00	10,000.00
396	Uhuegbu M.U.	100,000.00	100,000.00
397	Ndukwu S.I.	90,000.00	90,000.00
398	AnyiamIyke	10,000.00	10,000.00
399	Kanu A.N.	150,000.00	150,000.00
400	AnyanwuCasmia	30,000.00	30,000.00
401	Azuma Veronica	30,000.00	30,000.00
402	Sam Kamange .I.	800,000.00	800,000.00
403	Obuala E.	30,000.00	30,000.00
404	Ebuzor O.J.K.	500,000.00	500,000.00
405	Akuruka E.C.	530,000.00	530,000.00
406	MaduekweAnderlin	122,000.00	122,000.00
407	C.C. EbemNjoku	350,000.00	350,000.00
408	Anyalechi L.N.	90,000.00	90,000.00
409	Ebirim G.	330,000.00	330,000.00
410	Anyanwu Samuel	2,058,050.00	2,058,050.00
411	Amadi Godwin	120,000.00	120,000.00
412	Uwakwem K.I.	390,000.00	390,000.00
413	ChiomaNwankwo	20,000.00	20,000.00
414	Achi Charity	170,000.00	170,000.00
415	ChibunduEmeka	75,000.00	75,000.00
417	Ekem Richard	15,000.00	15,000.00
418	Nwadike R.C.	20,000.00	20,000.00
419	Charles Okereke	216,000.00	166,000.00
420	Opera B.C.	879,000.00	879,000.00
421	Nigeria Police Force (NPF)	30,000.00	30,000.00
422	State Security Service (SSS)	30,000.00	30,000.00

423	Civil Defence	30,000.00	30,000.00
424	Immigration	30,000.00	30,000.00
245	UzomaEjike (Hon.)	500,000.00	500,000.00
426	Odunze Emma (Hon.)	525,000.00	525,000.00
427	Ozurumba Ben.(Hon.)	380,000.00	380,000.00
428	Oga Brenda	39,000.00	39,000.00
429	Onumaegbu J.C.	21,000.00	21,000.00
430	Onyechere Stella	514,819.00	514,819.00
431	Osunkwo I.A.	36,000.00	36,000.00
432	OgbonnaDorathy	515,000.00	515,000.00
433	OhaetoChinedu (Hon.)	520,000.00	520,000.00
434	Onyegbula E.C.	34,500.00	34,500.00
436	Ukaegbu M.E.(TR)	150,000.00	150,000.00
437	C.T.R. Chairman	30,000.00	30,000.00
438	Customs	30,000.00	30,000.00
439	Kenneth Uzowuru	34,639.16	34,639.16
440	Anuebunwa I.N.	504,000.00	504,000.00
441	Iwuanyanwu C.A.	995,000.00	995,000.00
442	AdibeFrumentus U.	8,000.00	8,000.00
443	Chieke Levi O.	100,000.00	100,000.00
444	Ejiakonye Precious U.	7,000.00	7,000.00
445	Austin Vincent N.	5,000.00	5,000.00
446	Ikenkpado Daniel	40,000.00	40,000.00
447	Ahamefula M.C.	20,000.00	20,000.00
448	Madu Mac Anthony	299,000.00	299,000.00
450	NzeribeIwuoha	7,000.00	7,000.00
452	Madumere August	40,000.00	40,000.00
453	Oladike Emma	317,000.00	317,000.00
454	Sam Kamange	75,825.00	75,825.00
456	Hon. Mbagwu Augustine	7,600,000.00	0.00
457	Emenalo Anslem C.	220,000.00	0.00
458	Ogbonna B. C.	1,500,000.00	0.00
459	Okafor C. O.	1,002,500.00	0.00
460	Oluigbo Onyinye	3,280,000.00	0.00
461	Hon. Nwadike Lawrence	1,930,507.66	0.00
462	Onyegbe F.	10,000.00	0.00
463	Madumere Sussan	550,000.00	0.00
464	Ohanu H. C.	2,100,000.00	0.00
465	Ikechukwu C. C.	320,000.00	0.00
466	Dr. Abanewe Zeph C.	75,000.00	0.00
467	Hon. Agbasi Obinna P.	2,780,000.00	0.00
	Sub-Total Personal Advance	**237,172,423.90**	**210,423,923.90**
	Grand Total SERVICE ADVANCES	**385,100,423.90**	**354,508,923.90**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2019**		**2018**
		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 SAL:**				
	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**

		2019	2018
16	**DEPOSITS:**	**₦'m**	**₦'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
	MONTH:					
1	**January**	29,868,730.95	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	101,555,999.73
2	**February**	29,590,391.20	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	101,277,659.98
3	**March**	36,283,310.14	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	107,970,578.92
4	**April**	44,212,613.11	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	115,899,881.89
5	**May**	29,911,829.53	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	101,599,098.31
6	**June**	73,557,111.64	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	145,244,380.42
7	**July**	70,999,033.42	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	142,686,302.20
8	**August**	55,929,086.09	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	127,616,354.87
9	**September**	64,648,203.19	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	136,335,471.97
10	**October**	57,768,853.43	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	129,456,122.21
11	**November**	31,627,543.11	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	103,314,811.89
12	**December**	59,670,078.60	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	131,357,347.38
	Total	**584,076,784.41**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	1,444,324,009.86

SUPPLEMENTARY NOTE 2

3	**INTERNALLY GENERATED REVENUE (IGR):**		
		2019 **₦'m**	**2018** **₦'m**
	MONTH:		
	January	264,800.00	1,000.00
	February	42,800.00	14,750.00
	March	116,500.00	7,050.00
	April	1,344,900.00	0.00
	May	397,300.00	1,000.00
	June	196,700.00	3,000.00
	July	246,950.00	30,850.00
	August	139,200.00	52,770.00
	September	106,000.00	11,000.00
	October	191,100.00	87,500.00
	November	116,000.00	15,500.00
	December	56,000.00	0.00
	Total	**3,218,250.00**	**224,420.00**

EXPLANATIONS

1. Statutory Allocation : This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee(JAAC) Transfers to the Local Government. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to the Local Government Council	584,076,784.41
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,444,324,009.86**

2.**Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	359,308,520.62
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**807,492,326.81**

3.Capital Expenditure : This comprised of all disbursement in respect of Projects and workswhich are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Government Council	75,200,000.00
	Local Governments Joint Projects Funding by the Local Government Council	412,063,419.26
	TOTAL	**487,263,419.26**



GOVERNMENT OF IMOSTATE OF NIGERIA

FINANCIAL STATEMENTS OF

NWANGELE LOCAL GOVERNMENT COUNCIL

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

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 2019 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, 2019 to 31st December, 2019.

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.

NWANGELE LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of NwangeleLocal 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, 2019

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 NwangeleLocal 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, 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, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.

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

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

NWANGELELOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,159,290,194.00	Statutory Allocation from JAAC	1	1,588,090,771.98	1,470,291,968.88
1,225,374,381.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE	3		
9,664,300.00	Capitation Rate		0.00	0.00
47,380,000.00	Property Rate		150,000.00	0.00
20,288,800.00	Licenses, Fines, Fees and Royalty		875,500.	283,100.00
9,767,500.00	Earnings from Commerce		96,000.00	14.000.00
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
6,500,000.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources	4	0.00	0.00
	Total Revenue(IGR)		**1,121,500.00**	297,100.00
3,478,265,175.00	**Total Inflow from Operating Activities (A)**		**1,589,212,271.98**	1,470,589,068.58
	Payments:			
541,518,392.00	Personnel Cost	5	917,067,814.18	729,394,037.99
126,475,600.00	Overhead Cost	6	144,668,875.48	79,428,524.01
0.00	Sec. Vote	7	54,895,000.00	21,739,230.96
0.00	Integrated Farm Projects	8	300,000.00	0.00
2,703,921,562.00	Capital Expenditure	9	477,657,419.26	635,162,757.05
0.00	Interest Payment		0.00	0.00
3,371,915,554.00	**Total Outflow from Operating Activities (B)**		**1,594,589,108.92**	**1,465,724,550.01**
106,349,621.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**(5,376,836.94)**	**4,864,518.57**
	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**		5,376,836.94	4,864,518.57
0.00	**Cash and its Equivalent as at 1/1/19**		**11,531,319.04**	**6,666,800.47**
0.00	**Cash and its Equivalent as at 31/12/19**		**6,154,482.10**	**11,531,319.04**

NWANGELE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	970.53	2,299,498.90
Bank	11	6,153,511.57	9,231,820.14
Total Liquid Assets (A)		**6,154,482.10**	**11,531,319.04**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	48,220,730.96	17,739,230.96
Service Advance	14	356,768,846.89	322,810,590.49
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**404,989,577.85**	**340,549,821.45**
TOTAL ASSETS C = (A + B)		**411,144,059.95**	**352,081,140.49**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		372,313,035.26	313,540,872.20
Unremitted Deductions	15	38,540,268.29	38,540,268.29
Capital Development Funds			0.00
Trust and Other Public Funds			0.00
TOTAL PUBLIC FUNDS (D)		**410,853,303.55**	**352,081,140.49**
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	290,756.40	0.00
Total Other Liabilities (F)		**290,756.40**	**0.00**
TOTAL LIABILITIES G = (D + E +F)		**411,144,059.95**	**352,081,140.49**

NWANGELELOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
298,403,353.63	**OPENING BALANCE 1/1/19**		**313,540,872.20**				**(313,540,872.20)**
	ADD REVENUE:						
	ALLOCATIONS						
1,470,291,968.58	Statutory Allocation from JAAC	1	1,588,090,771.98	2,159,290,194.00	2,159,290,194.00		571,199,422.02
0.00	State Government IGR	2	0.00	1,225,374,381.00	1,225,374,381.00		1,225,374,381.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	9,664,300.00	9,664,300.00		9,664,300.00
0.00	Property Rate		150,000.00	47,380,000.00	47,380,000.00		**47,230,000.00**
283,100.00	Licenses, Fines, Fees and Royalty		875,500.00	20,288,800.00	20,288,800.00		19,413,300.00
14,000.00	Earnings from Commerce		96,000.00	9,767,500.00	9,767,500.00		9,671,500.00
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**		0.00	6,500,000.00	6,500,000.00		6,500,0000.00
297,100.00	**Total Internally Generated Revenue**		**1,121,500.00**				
0.00	**Other Revenue Sources of the Local Govt**	4	**0.00**				
1,768,992,422.21	**Total Revenue (A)**		**1,902,753,144.18**	**3,478,265,175.00**	**3,478,265,175.00**		**1,575,512,030.82**
	EXPENDITURE						
729,394,037.99	Personnel cost	5	917,067,814.18	541,518,392.00	541,518,392.00		(375,549,422.18)
90,894,754.97	Overhead Cost	6	144,734,875.48	126,475,600.00	126,475,600.00		(18,259,275.48)
635,162,757.05	Capital Expenditure	9	468,637,419.26	2,703,921,562.00	2,703,921,562.00		2,235,284,142.74
1,455,451,550.01	**Total Expenditure (B)**		**1,530,440,108.92**	**3,371,915,554.00**	**3,371,915,554.00**		**1,841,475,445.08**
313,540,872.20	**OPERATING BALANCE**		**372,313,035.26**	**106,349,621.00**	**106,349,621.00**		(265,963,414.26)
	APPROPRIATIONS/TRANSFERS						
313,540,872.20	Transfer to Capital Development Fund		**372,313,035.26**	**106,349,621.00**	**106,349,621.00**		(265,963,414.26)
313,540,872.20	Closing Balance		**372,313,035.26**	**106,349,621.00**	**106,349,621.00**		(265,963,414.26)

NWANGELELOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
563,100,061.00	**Opening Balance**		241,478,176.15	**0.00**	**0.00**	**0.00**	**(**241,478,176.15**)**
	ADD REVENUE						
313,540,872.20	**Transfer From Consolidated Revenue Fund**		372,313,035.26	0.00	0.00	0.00	372,313,035.26
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
876,640,933.20	**TOTAL REVENUE**		**613,791,211.41**	**0.00**	**0.00**	**0.00**	**613,791,211.41**
	LESS CAPITAL EXPENDITURE						
635,162,757.05	**Capital Expenditure Sector**	9	468,637,419.26	2,703,921,562.00	2,703,921,562.00	0.00	2,235,284,142.74
	OTHER CAPITAL PAYMENTS						
00.00	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
635,162,757.05	**TOTAL CAPITAL EXPENDITURE**		468,637,419.26	2,703,921,562.00	2,703,921,562.00	0.00	2,235,284,142.74
	Adjustments for Movements in Public Debts						
241,478,176.15	**Closing Balance**		145,153,792.15				

NWANGELE LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS		2019			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,588,090,771.98	2,008,204,192.00	420,113,420.02	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	53,691,074.00	53,691,074.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	47,088,618.00	47,088,618.00	
	Total (Gross) JAAC Allocation to the Local Government		**1,588,090,771.98**	**2,108,983,884.00**	**520,893,112.02**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	50,306,310.00	50,306,310.00	
	Total Value Added Tax		**0.00**	**50,306,310.00**	**50,306,310.00**	

	DETAILS	2019		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REV.**			
	Share of State Govt Internally Generated Revenue	0.00	1,225,374,381.00	1,225,374,381.00
	Total State Govt. Internally Generated Revenue	**0.00**	**1,225,374,381.00**	**1,225,374,381.00**
3	**C - INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	8,485,800.00	8,485,800.00
	Arrears of Capitation Rate	0.00	1,178,500.00	1,178,500.00
	Sub-Total Capitation Rate	**0.00**	**9,664,300.00**	**9,664,300.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	150,000.00	7,714,090.00	7,564,090.00
	Communication Mast	0.00	39,600,000.00	39,600,000.00
	Arrears of Property Rate	0.00	66,000.00	66,000.00
	Sub-Total Property Rate	**150,000.00**	**47,380,000.00**	**47,230,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Obstruction and Nuisance Fees	0.00	1,650,000.00	1,650,000.00
	Bicycle License Fess	0.00	107,500.00	107,500.00
	Liquor License (Wine/ Beer)	0.00	858,000.00	858,000.00
	Native Liquor License	0.00	205,500.00	205,500.00
	Wheelbarrow License Fees	0.00	101,200.00	101,200.00
	Squatter/ Hawkers Permit	0.00	303,600.00	303,600.00
	Buses/Commercial Vehicles Emblems (various)	30,000.00	665,500.00	635,500.00
	Operational Business Permit	0.00	4,714,200.00	4,714,200.00
	Eating House License Fees	0.00	167,000.00	167,000.00
	Kiosk License Fees	0.00	66,000.00	66,000.00
	Bakery House License Fees	0.00	23,000.00	23,000.00
	Customary Marriage Registration Fees	0.00	561,000.00	561,000.00
	Naming of Street Registration Fees	0.00	30,000.00	30,000.00
	Presentation of Eze-Elect	50,000.00	0.00	(50,000.00)
	Identification/Oath Fees	40,000.00	1,320,000.00	1,280,000.00
	Reg. of Marital Cases	11,000.00	550,000.00	539,000.00
	Earning from Environmental Sanitation Services	0.00	40,000.00	40,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	190,000.00	190,000.00
	Dispensary Fees	307,000.00	440,000.00	133,000.00
	Maternity Fees	437,500.00	707,000.00	269,500.00
	Corn Grinding Mill Licence Fee	0.00	95,800.00	95,800.00
	Registration of Contractors Fees	0.00	3,690,000.00	3,690,000.00
	Tender Fees	0.00	1,840,000.00	1,840,000.00
	Building Registration fees	0.00	76,000.00	76,000.00
	Cottage Industry Fees	0.00	26,400.00	26,400.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	67,000.00	67,000.00
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	13,000.00	13,000.00
	Ingredient Grinding License Fees	0.00	13,000.00	13,000.00

	Painting Spraying and Sign Writing Workshop Fees	0.00	14,900.00	14,900.00
	Welding Machine License Fees	0.00	19,500.00	19,500.00
	Electronics Radio/Television Workshop Lic. Fees	0.00	9,600.00	9,600.00
	Blacksmith Workshop License Fees	0.00	4,000.00	4,000.00
	Wood Making and Carpentry Workshop Lic Fees	0.00	27,500.00	27,500.00
	Printing Press License Fees	0.00	10,000.00	10,000.00
	Vulcanizer License Fees	0.00	13,000.00	13,000.00
	Panel Beater License Fees	0.00	31,000.00	31,000.00
	Reg. of Laundries and Dry Cleaners License Fees	0.00	10,000.00	10,000.00
	Motor Mechanical Workshop License Fees	0.00	46,000.00	46,000.00
	Surface Kerosene Tank License Fees	0.00	8,800.00	8,800.00
	Photocopying and Document Service License Fees	0.00	134,000.00	134,000.00
	Block Making with Machine License Fees	0.00	52,000.00	52,000.00
	Sewing Institute License Fees	0.00	30,000.00	30,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	200,000.00	200,000.00
	Advertisement License Fees	0.00	642,800.00	642,800.00
	Sales of Unserviceable Stores License Fees	0.00	150,000.00	150,000.00
	Hire Charges/Heavy Equipment Fees	0.00	60,000.00	60,000.00
	Customary Right of Occupancy Fees	0.00	170,000.00	170,000.00
	Building Plan Fees	0.00	135,000.00	135,000.00
	Sub-Total Licenses, Fines and Fees	**875,500.00**	**20,288,800.00**	**19,413,300.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/Stallage Fees	0.00	1,200,000.00	1,200,000.00
	Motor Park Toll	96,000.00	1,756,900.00	1,660,900.00
	Slaughter House Fees	0.00	660,000.00	660,000.00
	Earnings from Transport	0.00	2,196,000.00	2,196,000.00
	Earnings from Agricultural Undertakings	0.00	3,954,600.00	3,954,600.00
	Sub-Total Earnings from Commerce	**96,000.00**	**9,767,500.00**	**9,671,500.00**
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 Veh. Loan/Advanc	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Adv.	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	6,500,000.00	6,500,000.00
	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	0.00	0.00
	Sub-Total Miscellaneous Revenue	**0.00**	**6,500,000.00**	**6,500,000.00**
4	**OTHER CAPITAL RECEIPTS:**			
	Surplus from Sales of Property, Plant/Equipt (PPE)	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	**1,121,500.00**	**93,600,600.00**	**92,479,100.00**
5	**SALARIES AND WAGES:**			
5.1	**CONSOLIDATED REV. FUND CHARGES:**			
	The Executive	12,904,836.26	65,860,000.00	52,955,163.74
	The Legislative	40,679,717.26	50,300,000.00	9,620,282.74
	Community Government Councils	0.00	20,000,300.00	20,000,000.00
	Sub-Total Consolidated Revenue Fund Charges	**53,584,553.52**	**136,160,300.00**	**82,575,746.48**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	104,636,543.56	67,748,886.00	(36,887,657.56)
	Finance	42,205,640.51	52,754,281.00	10,548,640.49
	Medical and Health	182,153,185.24	104,475,815.00	(77,677,370.24)
	Planning Research and Statistics	20,049,969.83	31,127,010.00	11,077,040.17

	Agricultural and Natural Resources	32,708,901.99	48,738,055.00	16,029,153.01
	Works, Transport and Housing	12,624,303.44	68,233,249.00	55,608,945.56
	Information, Education and Social Welfare	20,920,909.90	32,280,796.00	11,359,886.10
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	(389,696,714.08)
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	(58,487,092.11)
	Sub-Total Personnel Cost	**863,483,260.66**	**405,358,092.00**	**458,125,168.66**
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	6,319,000.00	56,561,120.00	50,242,120.00
	Utility Services	0.00	500,000.00	500,000.00
	Telephone and Postal Services	0.00	500,000.00	500,000.00
	Stationery and Printing	1,573,845.00	25,604,760.00	24,030,915.00
	Maintenance of Office Furniture and Equipment	175,850.00	6,131,000.00	5,955,150.00
	Maintenance of Vehicle and Capital Assets	3,189,220.00	7,471,000.00	4,281,780.00
	Consultancy and Professional Services	0.00	3,050,600.00	3,050,600.00
	Training, Staff Development and Welfare	1,440,000.00	10,088,490.00	8,648,490.00
	Entertainment and Hospitality	5,676,435.00	8,850,630.00	3,174,195.00
	Miscellaneous Expenses	125,917,225.48	2,325,000.00	(128,242,225.48)
	Provision of Service Materials	443,300.00	5,393,000.00	4,949,700.00
	Total Overhead Cost By Function	**144,734,875.48**	**126,475,600.00**	**(18,259,275.48)**
	Previous year retirement of Advances	**66,000.00**	**0.00**	**0.00**
	Grand Total of over cost by function	**144,668,875.48**	**126,475,600.00**	**(18,259,275.48)**
6.1	**OVERHEAD COSTS BY SECTORS (DEPT):**			
	The Council	129,579,104.00	81,160,000.00	(48,419,104.00)
	Administration	7,645,650.00	8,295,000.00	649,350.00
	Finance	4,438,521.48	5,145,000.00	706,478.52
	Medical and Health	196,400.00	7,770,000.00	7,573,600.00
	Planning Research and Statistics	632,000.00	4,410,000.00	3,778,000.00
	Agricultural and Natural Resources	428,200.00	8,610,000.00	8,181,800.00
	Works, Transport and Housing	700,600.00	6,780,600.00	6,080,000.00
	Information, Education and Social Welfare	805,000.00	4,305,000.00	3,500,000.00
	Total Overhead Cost by Sector (Department)	**144,734,875.48**	**126,475,600.00**	**(18,259,275.48)**

5.3	**MISCELLANEOUS:**			
	NSCDC	0.00	0.00	0.00
	Police/SSS	0.00	0.00	0.00
	Donations/Grants	0.00	0.00	0.00
	Sporting Activities	0.00	0.00	0.00
	Total	0.00	0.00	0.00
9	**CAPITAL PROJECT:**			
	Purchase of Motor Vehicle	15,000,000.00	56,000,000.00	41,000,000.00
	Construction of Mini Stadium	13,074,000.00	25,000,000.00	11,926,000.00
	Purchase of Electric Transformers	3,500,000.00	16,000,000.00	12,500,000.00
	Grading of Rural Roads	5,000,000.00	500,000,000.00	495,000,000.00
	Purchase of Construction Equipment	30,000,000.00	0.00	(30,000,000.00)
	Other Projects	0.00	2,106,921,562.00	2,106,921,562.00
	Local Governments Joint Projects	**412,063,419.26**	0.00	**(412,063,419.26)**
	Total Capital Project	**468,637,419.26**	**2,703,921,562.00**	**2,235,284,142.74**
	Unretired Advance	**9,020,000.00**	**0.00**	**0.00**
	Total Capital Project	**477,657,419.26**	**2,703,921,562.00**	**2,235,284,142.74**

				2019 ₦'m	**2018 ₦'m**
10	**CASH BALANCE:**				
	Cash-at-Hand			970.53	2,299,498.90
	Sub-Total Cash			**970.53**	**2,299,498.90**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	Zenith Bank Plc.	Nwangele L/Govt. A/c	1010828882	(4.01)	7,533,666.95
	Zenith Bank Plc.	Salary Account	1013982501	5,773,746.83	1,434,485.06
	ECO Bank Plc.	Integrated Farm Proj. Acct.	2352173251	252,507.37	252,507.37
	ECO Bank Plc.	Rescue Mission Team A/C	5093073200	11,024.39	11,024.39
	Access Bank Plc.	Nwangele L/Govt. A/c	0068798337	136.37	136.37
	FCMB Plc.	-do-	1428548027	97,327.04	0.00
	UBA Plc.	-do-	1015589522	18,769.57	0.00
	Sub-Total Bank			**6,153,511.57**	**9,231,820.14**
	Grand Total Cash and Bank Equivalent			**6,154,482.10**	**11,531,319.04**

12	**SALARY ADVANCE**		
	Salary Advance	0.00	0.00
	Sub-Total Salary Advance	**0.00**	**0.00**
		2019	**2018**
13	**IMPREST:**		

1.	Hon. Clifford Orjiakor	5,940,000.00	5,940,000.00
2.	Korie, J.O (DAGS)	1,217,000.00	1,217,000.00
3.	Uhegbu Mercy (TR)	777,500.00	777,500.00
4.	Njoku H.I.S	610,000.00	500,000.00
5.	Ohankwere Agnes	300,000.00	300,000.00
6.	Ibezim Blessing	560,000.00	450,000.00
7.	Anukam Patience N.	610,000.00	500,000.00
8.	Nwosu Uchenna	960,000.00	500,000.00
9.	Iroh Patrick	495,000.00	325,000.00
10	Ogu Ben	745,000.00	300,000.00
11	Obigwe Blessing	720,000.00	275,000.00
12.	Agu Chuks	400,000.00	400,000.00
13.	Hon. Akwaiwu Bona	4,624,730.96	4,624,730.96
14.	Irojiogu; O.J	540,000.00	540,000.00
15.	Alaoma Nwosu	990,000.00	100,000.00
16.	Hon. Iheritu Henry C.	425,000.00	425,000.00
17.	Ndukwu Hippolite	620,000.00	175,000.00
18.	Osuoha Chioma	315,000.00	100,000.00
19.	NNeke Godwin	1,180,000.00	140,000.00
20.	Hon. Ejiogu Tony	167,000.00	50,000.00
21.	Hon. Anochie Ikenna	616,500.00	50,000.00
22.	Hon. Ohamara Eugene	166,500.00	50,000.00
23.	Running Cost C. O. C.	750,000.00	0.00
24.	Hon. Eziefula Onwukachi	100,000.00	0.00
25.	Hon. Odidinwa	100,000.00	0.00
26.	Hon. Onwudiwe Uchenna	100,000.00	0.00
27.	Hon. Richard O.	100,000.00	0.00
28.	Hon. Nwadike Kelechi	100,000.00	0.00
29.	Hon, John Ekegbu	100,000.00	0.00
30.	Hon. Ibegbu Nich. E.	117,000.00	0.00
31.	Hon. Chizobam O. Chizobam Chairman	4,500,000.00	0.00
32.	-do-	5,000,000.00	0.00
33.	Nneke G.	70,000.00	0.00
34.	Alaoma Nwosu	50,000.00	0.00
35.	Anokam P.	50,000.00	0.00
36.	Ndukwu H.	25,000.00	0.00
37.	Uche N.	25,000.00	0.00
38.	Ogu Ben	25,000.00	0.00
39.	Iroh P.	25,000.00	0.00
40.	Njoku H. I.	25,000.00	0.00
41.	Ifeanyi Onyejiaka	25,000.00	0.00
42.	Blessing O.	25,000.00	0.00
43.	Osuolla Chioma	210,000.00	0.00
44.	Blessing Chioma	25,000.00	0.00
45.	Blessing Ibe	75,000.00	0.00
46.	Running Cost C. O. C.	25,000.00	0.00
47.	Hon. Ben Ekpe	400,000.00	0.00
48.	-do-	400,000.00	0.00
49.	Anthony Ejiogu	67,000.00	0.00
50.	Ikenna Anochie	66,500.00	0.00
51.	Kelechi Nwadike	50,000.00	0.00
52.	Odukanma J.	50,000.00	0.00
53.	Odu Chima	250,000.00	0.00

54.	Okoro Chris	250,000.00	0.00
55.	Amaechi Emmanuel	250,000.00	0.00
56.	Ekele C. Osiwu	250,000.00	0.00
57.	Ejiogu Ambrose	250,000.00	0.00
58.	Okonkwo Marcel	250,000.00	0.00
59.	Obinna Richard	50,000.00	0.00
60.	Charles Enyioha	50,000.00	0.00
61.	Eziefulle Frances O.	50,000.00	0.00
62.	John Ekegbu	50,000.00	0.00
63.	Ibegbu Jude E.	50,000.00	0.00
64.	Onwudiwe Uchenna	50,000.00	0.00
65.	-do-	66,000.00	0.00
66.	Ikenna Anochie	22,000.00	0.00
67.	Hon. Ejiogu Anthony	30,000.00	0.00
68.	Hon. Eugene Ohamara	22,000.00	0.00
69.	Hon. Okey Onuajiaku	8,400,000.00	0.00
70.	Justina Ukaegbu	205,000.00	0.00
71.	Nwosu Charles	240,000.00	0.00
72.	Nkemachukwu B,	320,000.00	0.00
73.	Hon. Emma Egbujioha	250,000.00	0.00
74.	Ndubuisiaku Chinedu	250,000.00	0.00
75.	Ibeanusi Josephine	250,000.00	0.00
76.	Obinamaka Uzoma	250,000.00	0.00
77.	Jogehe Ekeogu	250,000.00	0.00
78.	Getrude Obiefula	200,000.00	0.00
	Sub-Total Imprest	**48,220,730.96**	**17,739,230.96**
14	**SERVICE ADVANCES**	**2019**	**2018**
14.1	**PROJECT ADVANCES:**		
	i. INTEGEATED 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**
	ii. 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**
	iii. GRADING OF RURAL ROADS:		
	Hon. Orjiakor Clifford	22,000,000.00	22,000,000.00
	Arch. Nwosu Uchenna	6,000,000.00	0.00
	Sub-Total Grading of Rural Roads	**28,000,000.00**	**22,000,000.00**
	iv. RENOVATION OF BUILDING/EXT. OF ELECTRICITY		
	Arch. Nwosu Uchenna	2,105,000.00	0.00
	Sub-Total Renovation of Buildings	**2,105,000.00**	**0.00**
	v. MOWING MACHINE/INSTALLATION OF SOFTWARE		
	1. Arch. Nwosu Uchenna	415,000.00	0.00
	2. Mr. Ikeobi Rowland	500,000.00	0.00
	Sub-Total Mowing Machine/Computer Software	**915,000.00**	**0.00**

14.2	**PERSONAL ADVANCE:**		
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	1,823,000.00	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	984,000.00	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
459	Ibegbu James	26,662,910.00	0.00
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	834,000.00	4,000.00
474	Ajiogu Augustina	3,000.00	3,000.00
475	Ohaka D. S.	100,000.00	0.00
476	Duru Theddeus	309,000.00	0.00
477	Rowland Ikeobi	600,000.00	0.00
478	Anyadoh Onyebuchi	270,000.00	0.00
479	Emmanuel Amaechi	200,000.00	0.00
480	Ejiogu Ambrose	100,000.00	0.00
481	Ifeanyichukwu	100,000.00	0.00
482	Adolphus Franklyn	1,285,000.00	0.00
483	Prince Chris Akanu	490,000.00	0.00
484	Unogu Mathew	433,000.00	0.00
485	Nkwocha Reginald	50,000.00	0.00
486	Ibekwe Josephine	601,000.00	0.00
487	Hon. Obinna Uzoma	315,000.00	0.00
488	Hon. Chinedu Ndubaku	315,000.00	0.00
489	Ekele I. Osiwu (Hon.)	315,000.00	0.00
490	Hon. Amarachi Chibuzo	115,000.00	0.00

491	Hon. Getrude Obiekule	315,000.00	0.00
492	Hon. Chima Odu	355,000.00	0.00
493	Mercy Ehirim	20,000.00	0.00
494	Amarachi Uju	50,000.00	0.00
495	Nelson Nwana	50,000.00	0.00
496	Chimaobi Tasie	30,000.00	0.00
497	Osuoha Chidi	20,000.00	0.00
498	Nneke Godwin	985,000.00	0.00
499	Alaoma Nwosu	1,035,000.00	0.00
500	Anokam Patience	25,000.00	0.00
501	Chizobam O. Chizobam	2,200,000.00	0.00
502	Hippolite Ndukwu	367,500.00	0.00
503	Duru Stella	50,000.00	0.00
504	Okoronkwo Marcel	50,000.00	0.00
505	Ogu Ben	1,420,000.00	0.00
506	Uche Nwosu	8,350,000.00	0.00
507	Njoku Henry I.	25,000.00	0.00
508	Blessing Obigwe	870,000.00	0.00
509	Blessing Ibezim	1,125,000.00	0.00
510	Osuoha Chioma	240,000.00	0.00
511	Hon. Odikamm Jerome	200,000.00	0.00
512	Hon. Eziefule Onyekachi	200,000.00	0.00
513	Hon. Onwudiwe Uchenna	200,000.00	0.00
514	Hon. Enyioha Charles	200,000.00	0.00
515	Richard Obinna	200,000.00	0.00
516	Nwosu Charles	238,500.00	0.00
517	Nlemachukwu Benneth	585,000.00	0.00
518	Ukegbu Justina	285,000.00	0.00
519	Ohamara Eugene	155,500.00	0.00
520	Ehirim G. M. N.	10,000.00	0.00
521	Godwill Uchendu	40,000.00	0.00
522	Domics Agbarakwe	10,000.00	0.00
523	Emenike Ihejirika	10,000.00	0.00
524	Hon. Okey Onyejiaka	4,650.411.45	0.00
525	Hon. Mrs. Chika Obiako	300,000.00	0.00
526	Nwadike Kelechi	200,000.00	0.00
527	Ikenna Anochie	155,500.00	0.00
528	Ibegbu Jude E.	200,000.00	0.00
529	John Ekegbu	200,000.00	0.00
530	Hon. Ben Ekpe	500,000.00	0.00
	Sub-Total Personal Advance	**307,172,175.36**	**205,153,382.38**
	Grand Total Service Advance	**356,768,846.89**	**263,469,284.87**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2019**		**2018**
		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	3,524,926.24
	Sub-Total Unremitted Taxes	**36,244,782.71**	**0.00**	**36,244,782.71**	**36,244,782.71**
15.2	**UNREMITTED DEDUCTIONS:**				
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	76,600.00
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	**2,295,485.58**	**0.00**	**2,295,485.58**	**2,192,303.46**
	Grand Total Unremitted Deductions	**38,540,268.29**	**0.00**	**38,540,268.29**	**38,540,268.29**

16	**DEPOSITS:**	**2019 ₦'m**	**2018 ₦'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

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
	MONTH:					
1	**January**	0.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	71,687,268.78
2	**February**	39,389,893.82	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	111,077,162.60
3	**March**	40,859,302.98	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	112,546,571.76
4	**April**	12,545,000.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	84,232,268.78
5	**May**	78,115,788.55	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	149,803,057.33
6	**June**	34,401,700.41	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	106,088,969.19
7	**July**	74,234,387.40	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	145,921,656.18
8	**August**	90,411,839.02	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	162,099,107.80
9	**September**	80,034,859.98	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	151,722,128.76
10	**October**	73,089,721.33	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	144,776,990.11
11	**November**	69,729,250.86	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	141,416,519.64
12	**December**	135,031,802.18	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	206,719,070.96
	Total	**727,843,546.53**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	1,588,090,771.98

SUPPLEMENTARY NOTE 2

3	**LOCAL GOVERNMENT INTERNALLY GENERATED REVENUE:**		
		2019 ₦'m	**2018 ₦'m**
	MONTH:		
	January	57,200.00	0.00
	February	161,500.00	0.00
	March	43,000.00	0.00
	April	87,200.00	0.00
	May	216,100.00	0.00
	June	69,200.00	0.00
	July	75,500.00	0.00
	August	101,500.00	0.00
	September	119,100.00	105,600.00
	October	68,000.00	77,800.00
	November	75,000.00	63,100.00
	December	48,200.00	50,600.00
	Total	**1,121,500.00**	**297,100.00**

EXPLANATIONS

1. Statutory Allocation : This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee(JAAC) Transfers to the Local Government. This includes

	DESCRPTION	**AMOUNT**
	Direct Transfers to the Local Government Council	727,843,546.53
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,588,090,771.98**

2.**Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	**AMOUNT**
	Salaries and Allowances to Local Government Staff and Political Office Holders	468,884,007.99
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**917,067,814.18**

3.Capital Expenditure : This comprised of all disbursement in respect of Projects and works which are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	**AMOUNT**
	Expenditure on Projects and Works done by the Local Government Council	56,574,000.00
	Local Governments Joint Projects Funding by the Local Government Council	412,063,419.26
	TOTAL	**468,637,419.26**

GOVERNMENT OF IMOSTATE OF NIGERIA
FINANCIAL STATEMENTS OF OBOWO

LOCAL GOVERNMENT COUNCIL

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

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 2019 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, 2019 to 31st December, 2019.

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.

OBOWO LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 2019

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, 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, 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 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, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.

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., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,186,322,250.00	Statutory Allocation from JAAC	1	1,551,250,603.10	1,447,235,951.08
0.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE	3		
0.00	Capitation Rate		0.00	0.00
0.00	Property Rate		0.00	0.00
7,750,000.00	Licenses, Fines, Fees and Royalty		0.00	0.00
0.00	Earnings from Commerce		882,500.00	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
0.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of the Local Government	4	0.00	0.00
	Total Revenue			
2,194,072,250.00	**Total Inflow from Operating Activities (A)**		**1,552,133,103.10**	**1,447,335,951.08**
	Payments:			
624,271,400.00	Personnel Cost	5	854,371,459.29	762,042,594.26
31,625,000.00	Overhead Cost	6	49,500,648.84	51,999,412.63
0.00	Sec. Vote	7	51,419,000.00	9,665,000.00
0.00	Integrated Farm Projects	8	0.00	60,000.00
878,500,000.00	Capital Expenditure	9	562,351,813.26	621,116,259.26
0.00	Interest Payment		0.00	0.00
1,534,396,400.00	**Total Outflow from Operating Activities (B)**		**1,517,642,921.39**	**1,444,823,266.15**
659,675,850.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**34,490,181.71**	**2,512,684.93**
	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**		34,490,181.71	2,512,684.93
0.00	**Cash and its Equivalent as at 1/1/19**		**7,356,549.29**	**4,843,864.36**
0.00	**Cash and its Equivalent as at 31/12/19**		**41,846.731.00**	**7,356,549.29**

OBOWO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	2,317,718.56	67,650.00
Bank	11	39,529,012.44	7,288,899.29
Total Liquid Assets (A)		**41,846,731.00**	**7,356,549.29**
Investments and Other Cash Assets			
Salary Advance	12	2,076,437.18	2,076,437.18
Imprest	13	15,569,000.00	15,569,000.00
Service Advance	14	457,350,093.76	417,335,351.26
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**474,995,530.94**	**434,980,788.44**
TOTAL ASSETS C = (A + B)		**516,842,261.94**	**442,337,337.73**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		515,409,051.76	427,015,377.45
Unremitted Deductions	15	1,113,995.38	13,415,805.48
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**516,523,047.14**	**440,431,182.93**
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	319,214.80	1,906,154.80
Total Other Liabilities (F)			**1,906,154.80**
TOTAL LIABILITIES G = (D + E +F)		**516,842,261.94**	
			442,337,337.73

OBOWOLOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
328,244,272.52	**OPENING BALANCE 1/1/19**		**427,015,377.45**	**0.00**	**0.00**	**0.00**	**(427,015,377.45)**
	ADD REVENUE:						
	ALLOCATIONS						
1,447,335,951.08	Statutory Allocation from JAAC	1	1,551,250,603.10	2,186,322,250	2,186,322,250	0.00	635,071,464.90
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	0.00	0.00	0.00	0.00
0.00	Property Rate		0.00	0.00	0.00	0.00	**0.00**
0.00	Licenses, Fines, Fees and Royalty		882,500.00	7,750,000.00	7,750,000.00	0.00	6,867,500.00
0.00	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	0.00	0.00	0.00	0.00
0.00	**Total Internally Generated Revenue**		882,500.00	**7,750,000.00**	**7,750,000.00**	0.00	**6,867,500.00**
0.00	**Other Revenue Sources of the Local Govt**	4	**0.00**	**0.00**	**0.00**	0.00	**0.00**
1,775,580,223.60	**Total Revenue (A)**		**1,979,148,480.55**	**2,194,072,250.00**	**2,194,072,250.00**	0.00	**214,923,769.45**
	EXPENDITURE						
762,042,594.26	Salaries and Wages	5	854,371,459.29	624,271,400.00	624,271,400.00	0.00	(230,100,059.19)
65,565,992.63	Overhead Cost	6	59,731,156.24	31,625,000.00	31,625,000.00	0.00	(28,106.156.34)
520,956,259.26	Capital Expenditure	9	549,636,813.26	878,500,000.00	878,500,000.00		328,863,186.74
1,348,564,846.15	**Total Expenditure (B)**		**1,463,739,428.79**	**1,534,316,400.00**	**1,534,316,400.00**	**0.00**	**(70,656,,971.21)**
	OPERATING BALANCE		**515,409,051.76**	**1,628,297,350.00**	**1,628,297,350.00**		1,112,888,298.24
427,015,377.45	**APPROPRIATIONS/TRANSFERS**						
427,015,377.45	Transfer to Capital Development Fund		**515,409,051.76**	**1,628,297,350.00**	**1,628,297,350.00**	0.00	1,112,888,298.24
427,012,377.45	Closing Balance		**515,409,051.76**	**1,628,297,350.00**	**1,628,297,350.00**	0.00	1,112,888,298.24

OBOWOLOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
290,963,856.62	**Opening Balance**		**197,022,947.81**	**0.00**	**0.00**	**0.00**	**(197,022,947.81)**
	ADD REVENUE						
427,015,377.45	**Transfer From Consolidated Revenue Fund**		515,409,051.76			0.00	(515,409,051.76)
	Aid and Grants		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
717,979,234.07	**TOTAL REVENUE**		**712,432,026.57**				**712,432,026.57**
	LESS CAPITAL EXPENDITURE						
520,956,259.26	**Capital Expenditure Sector**	9	549,636,813.26	878,500,000.00	878,500,000.00	0.00	328,863,186.74
	OTHER CAPITAL PAYMENTS						
	Repayments Internal Loans		0.00	00.00	00.00	00.00	00.00
	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
520,956,259.26	**TOTAL CAPITAL EXPENDITURE**		549,636,813.26	878,500,000.00	878,500,000.00	0.00	328,863,186.74
	Adjustments for Movements in Public Debts						
197,022,974.81	**Closing Balance**		162,795,213,31				

OBOWO LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTES	DETAILS	2019				
			ACTUAL ₦	BUDGETED 2019 ₦	VARIANCE ₦	
1.	**A- SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net share of statutory allocation for JAAC		1,551,250,603.10	2,186,322,250	635,071,646.90	
	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.		**1,551,250,603.10**	**2,186,322,250**	**635,071,646.90**	
	VALUE ADDED TAX					
	Share of Value Added tax		0.00	0.00	0.00	
	Total Value Added Tax		**0.00**	**0.00**	**0.00**	

NOTES	DETAILS	2019		
		ACTUAL ₦	BUDGETED ₦	VARIATION ₦
2	**B. STATE GOVT.SHARE INTERNAL GENERATED REVENUE**			
	Share of State Govt. Internal Generated Revenue (IGR)	0.00	0.00	0.00
	Total State Govt. Internal Generated Revenue (IGR)	**0.00**	**0.00**	**0.00**
3	**C-INTERNALLY GENERATED REVENUE**			
3.1	**Capitation Rate:**			
	Capitation Rate	0.00	0.00	0.00
	Sub-Total Capitation Rate	**0.00**	**0.00**	**0.00**
3.2	**Property Rate**			
	Property rate	0.00	0.00	0.00
	Sub-Total Property Rate	**0.00**	**0.00**	**0.00**
3.3	**LICENCES FEES & FINES**			
	Identification certificate	582,500	1,250,000	6,675,000
	Registration of Association	300,000	6,500,000	3,500,000
	Sub. Total Lic., Fees and fines	**882,500**	**7,750,000**	**6,867,500**
3.4	**EARNING FROM COMMERCE**			
	Market toll/stallage	0.00	0.00	0.00
	Earning from Comm. Undertaking (sale of Goat)	0.00	0.00	0.00
	Total Earning from commerce	**0.00**	**0.00**	**0.00**
3.5	**RENT ON LOCAL GOVT PROPERTY**			
		0.00	0.00	0.00
		0.00	**0.00**	**0.00**
3.6	**INTEREST AND REPAYMENTS**	0.00	0.00	0.00
		0.00	**0.00**	**0.00**
3.7	**GRANTS /AID AND REIMBURESEMENTS**	0.00	0.00	0.00
		0.00	**0.00**	**0.00**
3.8	**MISCELLANEOUS**	0.00	0.00	0.00
		0.00	**0.00**	**0.00**
4	**OTHER REVENUE SOURCES**			
	Surplus from Rent on Government Property	0.00	0.00	0.00
	Others	**0.00**	**0.00**	**0.00**
		0.00	**0.00**	**0.00**
5	**PERSONNEL COST**			
5.1	**Consolidated Rev. Fund Charges**:			
	The Executive	7,018,415	58,775,500	51,757,085.00
	The Legislative	27,736,123.04	32,325,500	4,589,376.96
	Community Govt. Council	0.00	0.00	0.00
	Sub-Total	**34,754,538.04**	**91,101,000**	**56,346,461.96**
5.2	**PERSONNEL EMOLUMENT:**			

	Administration	79,663,438.00	131,479,420	51,815,982.00
	Finance	37,135,659.00	59,062,780	21,927,121.00
	Medial & Health	146,249,321.71	183,690,390	37,441,068.29
	Planning	10,798,086.00	19,945,360	9,147,274.00
	Agriculture	57,243,243.00	55,220,700	(2,022,543.00)
	Works	16,026,119.00	53,494,050	37,467,931.00
	Information	19,156,248.25	27,277,700	8,121,451.75
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	(389,696,714.08)
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	(58,487,092.11)
	Sub-Total	**814,455,921.15**	**530,170,400.00**	**(284,285,521.15)**
5.3	**MISCELLANEOUS:**			
	Adult instructors	1,292,000	0.00	(1,292,000)
	NYSC	1,047,000	3,000,000	1,953,000
	Postal Agency	608,000	0.00	(608,000)
	Disable persons	0.00	0.00	0.00
	Industrial trainee	972,000	0.00	(972,000)
	Traditional Rulers	0.00	0.00	0.00
	Casual workers	232,000	0.00	(232,000)
	ICW	0.00	0.00	0.00
	Entraco	1,010,000	0.00	(1,010,000)
	Sub-Total	**5,161,000.00**	**3,000,000**	**(2,161,000)**
6	**OVERHEAD COST:**			
	OVERHEAD COSTS BY FUNCTION:			
	Travel & Transport	1,208,000	5,150,000	3,942,000
	Stationery	877,600	800,000	(77,600)
	Mtce of Office Equipment	5,714,000	15,375,000	9,661,000.00
	Entertainment & Hospital	9,784,550	7,150,000	(2,634,550)
	Service Material	13,306,589.78	3,150,000	(10,156,589.78)
	Miscellaneous	28,840,416.56	0.00	(28,840,416.56)
	Sub. Total	**59,731,156.34**	**31,625,000**	**(28,106,156.34)**
	Previous Years Advances Retired	**10,230,507.50**	**0.00**	**0.00**
	Grand Total OverHead Cost	**49,500,648.84**	**31,625,000.00**	**(28,106,156.34)**
	Overhead By Costs			
	Council	31,647,232	17,425,000	(14,222,232)
	Admin	16,947,885	5,000,000	(11,947,885)
	Finance	6,138,287.50	2,200,000	(3,938,287.50)
	Works	728,435	2,800,000	2,071,565.00
	Agric	204,500	2,200,000	**1,995,500.00**
	Health	4,064,816.84	2,000,000	**(2,064,816.84)**
	Sub. Total	**59,731,156.34**	**31,625,000**	**(28,106,156.34)**
7	SECURITY VOTE	51,419,000.00	0.00	51,419,000.00
8	INTEGRATED FARMS PROJECT	0.00	0.00	0.00

9	**CAPITAL EXPENDITURE:**					
	Poultry farm			3,700,000.00	10,000,000	6,300,000.00
	Sanitation			7,515,000.00	0.00	7,515,000.00
	Rehab. Of Roads			51,109,894.00	850,000,000	798,890,106.00
	Stadium			15,000,000.00	5,000,000	(10,000,000.00)
	Secretariat			22,000,000.00	0.00	22,000,000.00
	Imo Police Building			8,037,500.00	0.00	(8,037,500.00)
	Purchase of vehicle			23,250,000.00	12,000,000	(11,250,000.00)
	August Meeting			1,810,000.00	1,500,000	,310,000.00
	Pension Verification			5,151,000.00	0.00	5,151,000
	Local Governments Joint Projects			412,063,419.26	0.00	(412,063,419.26)
	Sub- Total Capital Expenditure:			**549,636,813.26**	**878,500,000.00**	**328,863,186.74**
	Unretired Advances			**12,715,000.00**	**0.00**	**0.00**
	Grand Total Capital Expenditure			**562,351,813.26**	**878,500,000.00**	**328,863,186.74**
	LIQUID ASSETS					
10	Cash Balance			2.317.718.56	67,660.00	
	Total cash			**2.317.718.56**	**67,660.00**	
11	**BANK BALANCES:**					
DATES	**NAME OF BANK**	**ACCOUNT NAME**	**ACCOUNT NUMBER**			
31/11/16	Zenith		1015972326	154,227	454,351	
31/12/16	Zenith		1012707222	(12,797.77)	(12,797.77)	
31/12/16	Sky		1750022901	72,728	5,778,895.97	
31/12/17	ECO		5093073217	527.17	21,659.75	
31/12/17	FCMB		1954139023	321,605.75	962,747.14	
31/12/17	FCMB		19541390163	062,747.14	11,315.20	
31/12/19	UBA		1019016893	10,54,017	0.00	
31/12/19	Zenith		1016452616	27,481,958.15	7,288,899.29	
	Total Bank			**39,529,012.44**	**7,288,899.29**	

12	**SALARY ADVANCE:**		
	Salary Advance		
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

	Sub-Total Salary Advance	**2,076,437.18**	**2,076,437.18**
13	**IMPREST:**	**2019**	**2018**
1	Lady Patience Mbakwe	5,245,000.00	5,245,000.00
2	OsujiNgozi Chuks	1,400,000.00	1,400,000.00
3	Otuonye G. E.	120,000.00	120,000.00
4	Onukwugha Martin	500,000.00	500,000.00
5	Nwachukwu Osondu	475,000.00	475,000.00
6	Uchendu Daniel	475,000.00	475,000.00
7	Amajuoyi Jane	350,000.00	350,000.00
8	Ugbaja Anne	475,000.00	475,000.00
9	Onwuka P. C.	75,000.00	75,000.00
10	Uwaleke Joackin	425,000.00	425,000.00
11	HRH Eze Ken Nnaji	130,000.00	130,000.00
12	Ebere F.S.C.	(50,000.00)	(50,000.00)
13	Emereonye .C.	150,000.00	150,000.00
14	Obiechefu .I.D.	494,000.00	494,000.00
15	Obiechufu Sam	75,000.00	75,000.00
16	Ogu Paulinus .E.	20,000.00	20,000.00
17	Okere Uchendu	20,000.00	20,000.00
18	Agunwa Ugochukwu	20,000.00	20,000.00
19	Echebiri Chukwuma	20,000.00	20,000.00
20	Nnaji Jennifer	20,000.00	20,000.00
21	Anosie Eugene	20,000.00	20,000.00
22	Onwuegbuchu Oliver	20,000.00	20,000.00
23	Atuloya Chigbo .F.	20,000.00	20,000.00
24	Eze May Jean	100,000.00	100,000.00
25	Okoroafor Hillary	50,000.00	50,000.00
26	Ibeawuchi Ogwuegbu	50,000.00	50,000.00
27	Osuji Ifeanyi	50,000.00	50,000.00
28	Hon. Prince Chidi Nwoke	2,100,000.00	2,100,000.00
29	Lolo Jovita Eche	250,000.00	250,000.00
30	Chimezie Isaac	150,000.00	150,000.00
31	Ogu Immaculata	190,000.00	190,000.00
32	Okezie Paschal	2,000,000.00	2,000,000.00
33	Reuben Lilian .E.	20,000.00	20,000.00
34	Nwagwu Udochukwu	70,000.00	70,000.00
35	Nwachukwu Ejibe .C.	50,000.00	50,000.00
36	Samuel Ogundu	50,000.00	50,000.00
37	Egwuatu Innocent	40,000.00	40,000.00
38	Opara Henry	40,000.00	40,000.00
39	Ebekunwanne Vitalis	20,000.00	20,000.00
40	Uzoho Maurreen .C.	20,000.00	20,000.00
41	Ejeanu Simon .O.	20,000.00	20,000.00
42	Ajunwa Enyichukwu	20,000.00	20,000.00
43	Bob macdonald .O.	20,000.00	20,000.00
44	Oriechukwu	20,000.00	20,000.00
45	Opara Augustina	20,000.00	20,000.00
46	Chimobi Nwankwo	20,000.00	20,000.00
	Sub. Total Imprest	**15,569,000.00**	**15,569,000.00**

14	SERVICE ADVANCES		
14.1	**PROJECT ADVANCES:**:		
	CONSTRUCTION AND GRADING OF ROADS:		
1	Njoku Ijeoma	4,080,000	0.00
2	Eze Mary Joan	800,000	0.00
3	Ifeanyi Nwachukwu	750,000	0.00
4	Anyanwu Ijeoma	1,935,000	0.00
5	Jasper Chukwuemeka	20,170,000	0.00
	Sub-Total Construction/Grading of Roads	**27,735,500**	**0.00**
14.2	**PERSONAL ADVANCES**:	**2019**	**2018**
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.	20,620,000.00	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.	11,118,100.00	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	16,960,087.00	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	11,342,400.00	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.	22,054,210.00	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	20,157,000.00	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.	11,320,000.00	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)	2,000,000.00	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	10,000.00
427	S.N. Ogbonna	132,000.00	132,000.00
428	AmajwojiChukwuemeka	120,000.00	120,000.00
429	Onyegbule Anderson	120,000.00	120,000.00
430	Mike Nduleche	120,000.00	120,000.00
431	Timothy Alaoma	120,000.00	120,000.00
432	Bob-MacDonald O.	120,000.00	120,000.00
433	Oluchi Nwachukwu	120,000.00	120,000.00
434	Onyebuchi Victor	145,000.00	145,000.00
435	Ukaegbu Fidelis	120,000.00	120,000.00
436	Chimaobi Nwankwo	120,000.00	120,000.00
437	Ogueri Christopher	20,000.00	20,000.00
438	Osuji I.E.	40,000.00	40,000.00
439	Chimuike David	370,000.00	370,000.00
440	Nnodim J.	150,000.00	150,000.00
441	Onyebara Angela	10,000.00	10,000.00
442	Clifford Oparaugo	15,000.00	15,000.00
443	Emenali A.C.	449,750.00	449,750.00
444	Nduka F.I.	25,000.00	25,000.00
445	Uzoma Lucy	50,000.00	50,000.00
446	Ebiringa Chidinma	20,300.00	20,300.00
447	Onukwugha Martin	62,300.00	62,300.00
448	Manu Phil	177,000.00	177,000.00
449	Onwunali Amaego	6,000.00	6,000.00
450	Anyanwu Ursula	217,200.00	217,200.00
451	Oriaku, I. C.	70,000.00	70,000.00
452	Nwachukwu, O. A.	5,000.00	5,000.00
453	Uche Okafor	12,000.00	12,000.00
454	Ogu Chinedu	14,000.00	14,000.00
455	Onyegbule Martha	10,000.00	10,000.00
456	Ebere F. S. E.	5,000.00	5,000.00
457	Alozie, A. C.	3,000.00	3,000.00
458	Mbagwu Tony	3,000.00	3,000.00
459	Ngozi Chuks Osuji (Mrs.)	102,700.00	102,700.00
460	Anyanwu Charles	804,420.00	804,420.00
461	Egbunine P.O.	30,000.00	30,000.00
462	Nwaru Emeka	170,000.00	170,000.00
463	Lolo Jovita	100,000.00	100,000.00
464	Chimezie Isaac .U.	100,000.00	8500.26
465	Mmereole Promise	47,000.00	47,000.00
466	Mmere Oliver	200,000.00	200,000.00

467	Ibeawuchi Ogwuegbu	400,000.00	0.00
468	Hon. Jasper Chukwuemeka	4,255,700	4,255,700
469	Keneth Emeana	130,000	130,000
470	Mance Phil	321,000	321,000
471	Egbunino P.P	362,800	362,800
472	Anyanwu	100,000	100,000
473	Osuji Ifeanyi	35,000	35,000
474	Abazie Emmanuel	60,000	60,000
475	Ama Nwachukwu	15,000	15,000
478	Ezeigbo Price	20,000	20,000
	-Total Personal Advance	**429,614,593.76**	**417,335,351.26**
	Grand Total Service Advance	457,350,093.76	**417,335,351.26**

15	**UNREMITTED DEDUCTIONS:**		**Actual 2019**		**2018**
	UNREMITTED TAXES:	**BALANCE B/D ₦'m**	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
	Pay As you Earn (PAYE)	0.00	0.00	0.00	4,942,741.92
	Value Added Tax (VAT)	0.00	0.00	0.00	2,115,923.12
	Withholding Tax (WHT)	0.00	0.00	0.00	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	**0.00**	**0.00**	**0.00**	**8,488,643.35**
	UNREMITTED DEDUCTIONS FROM SUNDRY:				
	NULGE Union Dues	147,948.00	0.00	147,948.00	1,147,948.00
	NULGE Welfare	91,080.00	0.00	91,080.00	891,080.00
	Staff Welfare Scheme	53,89000	0.00	53,89000	753,890.00
	MHWU	174,981.3	0.00	174,981.3	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	0.00	0.00	0.00	102,891.42
	Agric MHWU	181,066.00	0.00	181,066.00	181,066.00
	Nurses Welfare Scheme	53,000.00	0.00	53,000.00	69,252.54
	Workers Welfare Scheme	65,403.08	0.00	65,403.08	82,600.00
	PTF Assisted Mass Transit	0.00	0.00	0.00	12,560.08
	Social Welfare	6,304.00	0.00	6,304.00	6,304.00
	Finance Welfare Due	0.00	0.00	0.00	59,241.00
	Sub-Total Un-remitted Deductions	**1,113,995.38**	**0.00**	**1,113,995.38**	**4,927,162.13**
	Grand Total Un-remitted Deductions	**1,113,995.38**	**0.00**	**1,113,995.38**	**13,415,805.48**

16.	**DEPOSITS**		
		2019	**2018**
1	Retention Fees Contract	0.00	446,940.00
2	Unclaimed Staff Salaries	0.00	156,382.97
3	Chinyere Eze	15,000.00	15,000.00
4	Moris Int. nal Limited	0.00	640,621.00
5	Mark Onuegbu	7,160.00	7,160.00
6	Aririguzo Lambert	21,000.00	21,000.00
7	HRH M.O. Okafor	0.00	60,000.00
8	Isiala Otuonye	10,350.21	10,350.21
9	Vincent Ihejirika	17,425.19	20,421.22
10	Pascal Obasi	3,450.00	3,450.00
11	Ohajuru Cecilia	3,450.00	3,450.00
12	Ukaegbu Christian	6,569.75	6,569.75
13	Ikechukwu Nwachukwu	17,065.82	17,065.82
14	Eze E.C. Nwankwo	43,000.00	43,000.00
15	Nmereole Promise	1,051.00	1,051.00
16	Obaferi Anyanwu	12,950.00	12,950.00
17	Echeruo Theresa	3,500.00	3,500.00
18	Chinedu Onuegbu	7,000.00	7,000.00
19	Egeonu Christian	3,500.00	3,500.00
20	Nwagwu Onyekawzuru	7,000.00	7,000.00
21	Okorie Romanus	7,000.00	7,000.00
22	Okeke Callista	6,327.24	6,327.24
23	Ozuzu Chijioke	6,327.24	6,327.24
24	Onwunali Felicity	6,077.67	6,077.67
25	Onyekwere Joan	6,077.67	6,077.67
26	Ebiringa Evangelist	6,077.67	6,077.67
27	Ejekwu Emilia	6,077.67	6,077.67
28	Ehiahuike Florence	6,077.67	6,077.67
29	Anderson Onyebule	0.00	140,000.00
30	Emeka Amajuoyi	0.00	140,000.00
31	Alaoma Timothy	70,000.00	70,000.00
32	Festus Eluwa	19,700.00	19,700.00
	Total Deposits	**319,214.8**	**1,906,154.80**

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
	MONTH:					
1	**January**	38,885,524.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	110,572,792.78
2	**February**	45,185,524.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	116,872,792.78
3	**March**	37,023,823.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	108,711,091.78
4	**April**	9,755,000.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	81,442,268.78
5	**May**	81,267,912.40	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	152,955,181.18
6	**June**	29,930,255.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	101,617,523.78
7	**July**	77,406,003.39	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	149,093,272.17
8	**August**	100,968,028.83	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	172,655,297.61
9	**September**	110,237,275.29	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	181,924,544.07
10	**October**	42,146,053.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	113,833,321.78
11	**November**	39,471,832.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	111,159,100.78
12	**December**	78,726,147.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	150,413,415.78
	Total	**691,003,377.65**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	1,551,250,603.10

SUPPLEMENTARY NOTE 2

2	**INTERNALLY GENERATED REVENUE (IGR):**		
	January	**2019**	**2018**
	February	0.00	0.00
	March	0.00	0.00
	April	0.00	0.00
	May	0.00	0.00
	June	0.00	0.00
	July	436,000	0.00
	August	0.00	0.00
	September	0.00	0.00
	October	40,000	0.00
	November	406,500	0.00
	December	0.00	0.00
	Total	**882,500**	**0.00**

EXPLANATIONS

1.Statutory Allocation : This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee(JAAC) Transfers to the Local Government. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to the Local Government Council	691,003,377.65
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,551,250,603.10**

2.**Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	406,187,653.00
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**854,371,459.19**

3.Capital Expenditure : This comprised of all disbursement in respect of Projects and workswhich are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Government Council	137,573,394.00
	Local Governments Joint Projects Funding by the Local Government Council	412,063,419.26
	TOTAL	**549,636,813.26**



GOVERNMENT OF IMOSTATE OF NIGERIA
FINANCIAL STATEMENTS OF

OGUTALOCAL GOVERNMENT COUNCIL

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

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 2019 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, 2019 to 31st December, 2019.

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.

OGUTA LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of OgutaLocal 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, 2019

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, 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, 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 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 Councils.

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, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.

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

OGUTALOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,868,731,285.00	Statutory Allocation from JAAC	1	1,741,097,303.70	1,491,392,136.62
2,129,600.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE	3		
1,620,000.00	Capitation Rate		0.00	0.00
33,000,000.00	Property Rate		786,423.00	2,161,420.00
45,115,780.00	Licenses, Fines, Fees and Royalty		575,200.00	377,200.00
14,690,220.00	Earnings from Commerce		14,500.00	0.00
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		51,510.00	0.00
0.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of the Local Govt	4	0.00	0.00
	Total Revenue			
2,967,062,385.00	**Total Inflow from Operating Activities (A)**		1,742,524,936.72	1,493,930,756.62
	Payments:			
653,108,,948.00	Personnel Cost	5	947,794,963.36	791,295,433.84
83,894,320.00	Overhead Cost	6	151,090,247,.88	57,271,370.63
0.00	Sec. Vote	7	67,890,000.00	14,675,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
2,073,966,138.50	Capital Expenditure	9	570,840,913.26	629,123,281.26
0.00	Interest Payment		0.00	0.00
2,810,969,406.50	**Total Outflow from Operating Activities (B)**		**1,737,616,124.50**	**1,492,365,085.73**
	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		**4,908,812.22**	**1,565,670.89**
	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**		4,908,812.22	1,565,670.89
0.00	**Cash and its Equivalent as at 1/1/19**		**11,365,033.78**	**9,799,362.89**
0.00	**Cash and its Equivalent as at 31/12/19**		**16,273.846.00**	**11,365,033.78**

OGUTALOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	1,004,500.96	4,659,938.93
Bank	11	15,269,345,04	6,705,094.85
Total Liquid Assets (A)		**16,273,846.04**	**11,365,033.78**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
ımprest	13	51,981,000.00	38,066,000.00
Service Advance	14	583,744,159.14	535,180,711.51
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**635,725,159.14**	**573,246,711.51**
TOTAL ASSETS C = (A + B)		**651,999,005.18**	**584,611,745.29**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		625,534,786.51	558,147,526.66
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
TOTAL PUBLIC FUNDS (D)		**648,429.332.79**	
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings			0000
TOTAL EXTERNAL & INTERNAL LOANS (E)			**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)		**651,999,005.14**	**584,611,745.29**

OGUTALOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
378,344,685.77	**OPENING BALANCE 1/1/19**		**558,147,526.66**	**0.00**	**0.00**	**0.00**	**(558,147,526.66)**
	ADD REVENUE:						
	ALLOCATIONS						
1,491,392,136.62	Statutory Allocation from JAAC	1	1,741,097,303.72	2,868,731,285.00	2,868,731,285.00	0.00	1,127,633,526.66
0.00	State Government IGR	2	0.00	2,129,600.00	2,129,600.00	0.00	2,129,600.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	1,620,000.00	1,620,000.00	0.00	1,620,000.00
216,420.00	Property Rate		786,423.00	33,000,000.00	33,000,000.00	0.00	32,213,577.00
377,200.00	Licenses, Fines, Fees and Royalty		575,200.00	45,115,780.00	45,115,780.00	0.00	44,540,580.00
4,046,840.00	Earnings from Commerce		14,500.00	14,696,220.00	14,696,220.00	0.00	14,675,720.00
0.00	Rent on Local Govt. Property		0.00	1,775,500	1,775,500	0.00	1,775,500
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
2,538,620.00	**Miscellaneous**		51,510.00	0.00	0.00	0.00	**51,510.00**
	Total Internally Generated Revenue		**1,427,633.00**	**96,201,500.00**	**96,201,500.00**	0.00	**94,773,867.00**
	Other Revenue Sources of the Local Govt	4					
1,872,275,440.39	**Total Revenue (A)**		**2,300,672,463.38**	**2,967,062,385.00**	**2,967,062,385.00**	0.00	**666,492,487.00**
	EXPENDITURE						
791,295,433.84	Personnel Cost	5	947,794,963.36	653,108,948.00	653,108,948.00	0.00	(294,686,015.36)
70,590,728.41	Overhead Cost	6	206,381,504.15	83, 894,320.00	83, 894,320.00	0.00	(122,487,184.25)
452,241,753.48	Capital Expenditure	9	520,961,209.26	2,073,966,138.50	2,073,966,138.50	0.00	1,553,004,929.24
1.314,127,915.73	**Total Expenditure (B)**		**1,675,137,676.87**	**2,810,969,406.50**	**2,810,969,406.50**	**0.00**	**1,135,831,729.63**
558,147,526.66	**OPERATING BALANCE**		**625,534,786.51**	156,092,978.50	156,092,978.50		(469,339,242.63)
	APPROPRIATIONS/TRANSFERS						
558,147,526.66	Transfer to Capital Development Fund		**625,534,786.51**	156,092,978.50	156,092,978.50		(469,339,242.63)
558,147,526.66	Closing Balance		**625,534,786.51**	156,092,978.50	156,092,978.50		(469,339,242.63)

OGUTALOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
306,425,798.14	**Opening Balance**		412,331,571.32	**0.00**	**0.00**	**0.00**	(412,331,571.32**)**
	ADD REVENUE						
558,147,526.66	**Transfer From Consolidated Revenue Fund**		625,534,786.51	156,092,998.50	156,092,978.50	0.00	625,534,786.51
	Aid and Grants		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
864,573,324.80	**TOTAL REVENUE**		**1,037,866,357.83**	**0.00**	**0.00**	**0.00**	**1,037,866,357.83**
	LESS CAPITAL EXPENDITURE						
452,241,753.48	**Capital Expenditure Sector**	9	520,961,209.26	2,073,966,138.50	2,073,966,138.50	0.00	1,553,004,929.24
	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
452,241,753.48	**TOTAL CAPITAL EXPENDITURE**		520,961,209.26	2,073,966,138.50	2,073,966,138.50	0.00	1,553,004,929.24
	Adjustments for Movements in Public Debts						
412,331,571.32	**Closing Balance**		516,905,148.57				

OGUTA LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS		2019			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,741,097,303.72	2,090,232,636.00	349,135,332.28	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	41,046,817.00	41,046,817.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	70,000,000.00	70,000,000.00	
	Total (Gross) JAAC Allocation to the Local Government		1,741,097,303.72	**2,201,279,453.00**	**460,182,149.28**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	667,451,832.00	667,451,830.00	
	Total Value Added Tax		**0.00**	**667,451,832.00**	**667,451,832.00**	

	DETAILS	2019		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	2,129,600.00	2,129,600.00
	Total State Government Internally Generated Revenue	**0.00**	**2,129,600.00**	**2,129,600.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	1,120,000.00	1,120,000.00
	Arrears of Capitation Rate	0.00	500,000.00	500,000.00
	Sub-Total Capitation Rate	**0.00**	**1,620,000.00**	**1,620,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	786,423.00	23,000,000.00	22,213,517.00
	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	0.00	0.00
	Sub-Total Property Rate	**786,423.00**	**33,000,000.00**	**32,213,577.00**
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	0.00	100,000.00	100,000.00
	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	500,000.00	500,000.00
	Registration of Buses/Commercial Vehicles	0.00	200,000.00	200,000.00
	Operational Business Permit	93,000.00	250,000.00	157,000.00
	Motorcycle License Fees	0.00	100,000.00	100,000.00
	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	0.00	0.00
	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	20,000.00	300,000.00	300,000.00
	Statutory Marriage Fees	0.00	0.00	0.00
	Entertainment/Drumming Fees	0.00	1,000,000.00	1,000,000.00
	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	100,000.00	100,000.00
	Renewal Fees (Various)	0.00	1,200,000.00	1,200,000.00
	Radio/Television License Fees	0.00	240,000.00	240,000.00
	Clubs,Cultural and Social Organization Registration Fees	43,000.00	250,000.00	207,000.00
	Identification/Oath Fees	150,000.00	2,500,000.00	2,350,000.00
	Dislodging Septic Tank License Fees	0.00	20,000.00	20,000.00
	Earning from Environmental Sanitation Services	0.00	100,000.00	100,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	371,280.00	371,280.00
	Registration of Birth and Death	31,000.00	500,000.00	469,000.00
	Dispensary Fees	124,000.00	500,000.00	376,000.00
	Maternity Fees	114,200.00	3,500,000.00	3,385,800.00
	Laboratory Test Fees	0.00	0.00	0.00
	Registration of Contractors Fees	0.00	1,500,00.00	1,500,000.00
	Tender Fees	0.00	10,000,00.00	10,000.000.00
	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 CrackingMachine Fees	0.00	180,000.00	180,000.00
	Rice Mill/Cassava/CornGrinding 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	200,000.00	200,000.00
	Welding Machine License Fees	0.00	1,200,000.00	1,200,000
	Electronics Radio/Television Workshop License Fees	0.00	120,000.00	120,000.00
	Blacksmith Workshop License Fees	0.00	300,000.00	300,000.00
	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	250,000.00	250,000.00
	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
	Clock/Watch Repair License Fees	0.00	50,000.00	50,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	300,000.00	300,000.00
	Motor Mechanical Workshop License Fees	0.00	480,000.00	480,000.00
	Building Material License Fees	0.00	2,500,000.00	2,500,000.00
	Surface Kerosene Tank License Fees	0.00	60,000.00	60,000.00
	Photocopying and Document Service LicenseFees	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	400,000.00	400,000.00
	Local Hair Barbing/Plating License Fees	0.00	75,000.00	75,000.00
	Road Agents License Fees	0.00	120,000.00	120,000.00
	Advertisement License Fees	0.00	400,000.00	400,000.00
	Sales of Unserviceable Stores License Fees	0.00	100,000.00	100,000.00
	Hire Charges/Heavy Equipment Fees	0.00	6,000,000.00	6,000,000.00
	Sale of Stores Fees	0.00	300,000.00	300,000.00
	Survey and Plot Fees	0.00	280,000.00	280,000.00
	Approved Building Plan Fees	0.00	240,000.00	240,000.00
	Mortgage Sub-Lease Survey Fees	0.00	200,000.00	200,000.00
	Customary Right of Occupancy Fees	0.00	50,000.00	50,000.00
	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	**575,200.00**	**45,115,780.00**	**44,540,580.00**

3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	14,500.00	800,000.00	785,500.00
	Motor Park Toll	0.00	100,000.00	100,000.00
	Shops/Shopping Centre Fees	0.00	0.00	0.00
	Cattle Market Fees	0.00	0.00	0.00
	Slaughter House Fees	0.00	100,000.00	100,000.00
	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	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	**14,500.00**	**14,690,220.00**	**14,675,720.00**
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 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	51,510.00	0.00	51,510.00
	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	**51,510.00**	**0.00**	**51,510.00**
	Grand Total Internally Generated Revenue	**1,427,633.00**		
4	**OTHER REVENUE SOURCES**			
	Surplus from Sales of Govt. Property	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Other Revenue Sources e	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	14,892,950.10	36,788,360.00	21,895,409.90
	The Legislative	34,999,143.75	60,408,360.00	25,409,216.25
	Community Government Councils	0.00	0.00	0.00
	Sub-Total Consolidated Revenue Fund Charges	**49,892,093.85**	**97,196,720.00**	**47,304,626.15**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	99,745,819.15	140,580,831.00	40,835,011.85
	Finance	59,434,951.64	111,596,284.00	52,161,332.36
	Medical and Health	159,033,719.08	147,079,970.00	(11,953,749.08)
	Planning Research and Statistics	17,342,537.40	42,855,403.00	25,512,865.60
	Agricultural and Natural Resources	39,899,972.27	24,205,810.00	(15,694,162.27)
	Works, Transport and Housing	28,443,179.68	31,658,253.00	3,215,073.32
	Information, Education and Social Welfare	36,907,884.10	57,935,677.00	21,027,792.90
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	(389,696,714.08)
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	(58,487,092.11)
	Sub-Total Personnel Cost	**888,991,869.51**	**555,912,228.00**	**(333,079,641.51)**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	3,190,000.00	0.00	3,190,000.00
	NYSC Corp Member	2,232,000.00	0.00	2,232,000.00
	Postal Agents	264,000.00	0.00	264,000.00
	Chaplaincy	200,000.00	0.00	200,000.00

	IT Students	1,475,000.00	0.00	0.00
	Entraco	1,170,000.00	0.00	1,170,000.00
	Man O' War	380,000.00	0.00	380,000.00
	Total Miscellaneous	**8,911,000.00**	**0.00**	**8,911,000.00**
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**			
	Transport and Travel	8,800,500.00	7,200,000.00	(1,600,500.00)
	Utility Service	0.00	500,000.00	500,000.00
	Telephone and Postal Services	0.00	500,000.00	500,000.00
	Stationery and Printing	10,837,270.15	4,500,000.00	(6,337,270.15)
	Maintenance of Office Furniture and Equipment	8,400,000.00	8,500,000.00	100,000.00
	Maintenance of Vehicle and other Capital Assets	6,960,200.00	920,000.00	(6,040,200.00)
	Consultancy and Professional Services	5,000,000.00	2,000.000.00	(3,000,000.00)
	Training, Staff Development and Welfare	6,057,800.00	9,200,000.00	3,142,200.00
	Entertainment and Hospitality	87,473,600.00	7,274,320.00	(80,199,280.00)
	Miscellaneous Expenses	72,852,134.10	41,800,000.00	(31,052,134.10)
	Provision of Service Materials	0.00	1,500,000.00	1,500,000.00
	Total Overhead Cost by Function	**206,381,504.25**	**83,894,320.00**	**(122,487,184.25)**
	Previous Years retired Advances	(55,291,256.37)	0.00	0.00
	Grand Total OverHead Cost	**151,090,247.88**	**83,894,320.00**	**67,195,927.88**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT):**			
	The Council	155,259,174.10	51,300,000.00	(103,959,174.10)
	Administration	20,065,720.15	7,373,820.00	(12,691,900.15)
	Finance	12,460,210.00	4,725,000.00	(7,735,210.00)
	Medical and Health	3,415,900.00	4,515,000.00	1,099,100.00
	Planning Research and Statistics	1,860,500.00	3,822,000.00	1,961,500.00
	Agricultural and Natural Resources	980,000.00	3,360,000.00	2,380,000.00
	Works, Transport and Housing	11,260,000.00	5,985,000.00	(5,275,000.00)
	Information, Education and Social Welfare	1,080,000.00	**2,813,500.00**	1,733,500.00
	Total Overhead Cost	**206,381,504.25**	**83,894,320.00**	**(122,487,184.25)**
7	SECURITY VOTE	67,890,000.00	0.00	67,890,000.00
		67,890,000.00	**0.00**	**67,890,000.00**
8	INTEGRATED FARMS PROJECT	0.00	0.00	0.00

		0.00	**0.00**	**0.00**
9	**CAPITAL EXPENDITURE:**			
	Purchase of Vehicles (Ford Ranger)	15,000,000.00	114,300,000.00	99,300,000.00
	Buildings, Road rehabilitation & others	93,897,790.00	1,980,068,348.50	1,886,170,558.50
	Local Governments Joint Projects	**412,063,419.26**	0.00	**(412,063,419.26)**
	Total Capital Expenditure	**520,961,209.26**	**2,073,966,138.50**	**1,553,004,929.24**
	Unretired Advances on Projects	49,879,704.00	0.00	49,879,704.00
	Grand Totals Capital Expenditure	**570,840,913.26**	**2,073,966,138.50**	**1,503,125,225.24**

	LIQUID ASSETS				
	This represents closing balance of cash-at-hand and held in Banks				
10	**CASH BALANCE:**				
	Cash-at-Hand			1,004,500.96	4,659,938.93
	Total Cash			**1,004,500.96**	**4,659,938.93**
16.2	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
1	Zenith Bank Plc	Rescue Mission Project	1012892209	3,419,320.43	2,419,320.43
2	Zenith Bank Plc	Road Rehabilitation	1015458532	973,559.00	973,559.00
3	Zenith Bank Plc	Oguta Local Government	1014120144	33,030.53	2,251,765.93
4	Zenith Bank Plc	Not Disclosed	1011116155	8,759.83	8,759.83
5	FCMB Plc	Integrated Farm Project	5434491019	33,281.96	33,281.96
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
11	UBA PLC	Revenue Account	1022117705	232,930.03	0.00
12	UBA PLC	Salary Account	1022117561	9,550,055.56	0.00
	Total Bank			**15,269,345.04**	**6,705,094.85**
12	**SALARY ADVANCE**				
	Salary Advance			0.00	0.00
	Sub-Total Salary Advance			**0.00**	**0.00**
				2019	**2018**
13	**IMPREST:**				
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)	605,000.00	750,000.00
15	Anyanwu Nicholas (WKs)	525,000.00	525,000.00
16	IwujiWinifred (Health)	1,155,000.00.00	1,155,000.00.00
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)	850,000.00	600,000.00
29	G. T. O. Mgborokwu(TC. C/Man)	23,090,000.00	18,090,000.00
30	H.C. Chukwuka	25,000.00	25,000.00
31	Iwuogu R U	1,155,000.00	4,475,000.00
32	Iwuanyanwu, C.A. (DAGS)	1,440,000.00	1,440,000.00
33	Oguchienti N.C.	250,000.00	250,000.00
34	Oluigbo Jacinta (Int. Aud.)	200,000.00	200,000.00
35	Akubuiro Charles (Ag. HPM)	100,000.00	100,000.00
36	Uka Clement (Works)	375,000.00	250,000.00
37	Oboh Valentine C. (Ag. Agric.)	300,000.00	250,000.00
38	Nzeribe Mercy (Ag. I/A	175,000.00	175,000.00
39	Madukwe Grant	150,000.00	150,000.00
40	Nwaimo Mary	95,000.00	125,000.00
41	Ononogbo Margaret	305,000.00	125,000.00
42	Azuatalam R. U.	75,000.00	150,000.00
43	Egbule U. P.	0.00	200,000.00
44	Adibuo Amaechi	300,000.00	300,000.00
45	Ijeoma Snadra	300,000.00	300,000.00
46	Osuji Basil	1,170,000.00	200,000.00
47	Ogbenta I. U.	1,720,000.00	140,000.00
48	Opara Gift	480,000.00	0.00
49	Ogbuji Samuel	490,000.00	0.00
50	Engr. Iwu Anthony	150,000.00	0.00
51	Chairman LGSC	1,000,000.00	0.00
52	Arch. Madu Mac. A	370,000.00	0.00
53	Okereke Onyemauwa	240,000.00	0.00
54	Ogu Ifeoma Charity	250,000.00	0.00
55	Hon. Hilary Eberendu	1,500,000.00	0.00
56	Hon. Grace Nwachukwu	500,000.00	0.00
57	Hon. Okonkwo Chidi	1,550,000.00	0.00
58	Hon. Nwaizu Betta	250,000.00	0.00

59	Hon. Duru Iyasara	250,000.00	0.00
60	Hon Egberima Justina	250,000.00	0.00
61	Hone Ogbonna Patrick	250,000.00	0.00
62	Hon. Ikokwu Henry	250,000.00	0.00
63	Hon. Arizie Franca	250,000.00	0.00
64	Hon Ogini Johnson	250,000.00	0.00
65	Hon KPatuwa Blessing	250,000.00	0.00
66	Hon Nwadialo Blessing	250,000.00	0.00
67	Hon Nwauwa O.	250,000.00	0.00
68	Hon Ejihusu Sabinus O.	250,000.00	0.00
69	Hon. Chinwendu (FSP)	250,000.00	0.00
	Sub-Total Imprest	**51,981,000.00**	**38,066,000.00**
14	**SERVICE ADVANCES**		
14.1	**i. INTEGEATED 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	**ii. CHAPEL PROJECT**		
	a. Anyanwu Nick N.	500,000.00	500,000.00
	b. Uka Clement N.	15,500,000.00	3,500,000.00
	Sub-Total Chapel Project	**16,000.000.00**	**4,000,000.00**
14.3	**iii. GRADING OF ROADS:**		
	a. Ukah Clement N.	169,528,000.00	169,528,000.00
	b. Arch Madu Mac Anselem	3,000,000.00	0.00
	Sub-Total Grading of Rural Roads	**172,528,000.00**	**169,528,000.00**
14.4	**iv. 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	23,982,869.85	27,644,000.00
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	2,311,000.00	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	4,281,048.00
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	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	300,000.00
144	OSUJI .B.N.D	2,518,000.00	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	1,524,500.00
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	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	ENYIDEDE O.N	0.00	17,679,343.02
273	OGBENTA I.V.	9,000.00	9,000.00
274	DURUJI .C.	37,375.00	37,375.00
275	EZEALA .C.E.	16,340.00	16,340.00
276	EGEJURU BLESSING	30,800.00	30,800.00
277	ONUMAJURU L.	94,850.00	94,850.00
278	IROKA IFEANYI	3,200,000.00	3,200,000.00
279	UNYIMADA .F.U.	278,800.00	278,800.00
280	GERALD EZEANI	80,000.00	80,000.00
281	MGBOROKWU LOVETH	41,600.00	41,600.00
282	RUFUS NWAKAJI	1,150.00	1,150.00
283	UMUNKWO .E.N	105,650.00	105,650.00
284	EZEOHA .A.C	314,200.00	314,200.00
285	AZUBUIKE C.C	341,000.00	341,000.00
286	OHANYERE .V.N	471,150.00	471,150.00
287	UDEZE .C.C	200,500.00	200,500.00
288	NWOSU EMEKA	30,000.00	30,000.00

289	UCHE VICTOR	16,900.00	16,900.00
290	AGUBOLAM M.C	0.00	5,500,000.00
291	AKUJOBI .P.C.O.	28,200.00	28,200.00
292	OKORO .R.E	3,436,300.00	3,436,300.00
293	DR .E.C. IHEAKOR	414,900.00	414,900.00
294	HON IRONA GERALD	600,000.00	600,000.00
295	MADUKA PETER	80,000.00	80,000.00
296	OKORIE STELLA	245,000.00	245,000.00
297	BLESSING IKEJIAKU	25,000.00	25,000.00
298	BEN NWOSU	11,450.00	11,450.00
299	ACHUSIM .C.O	680,000.00	680,000.00
301	HON FELIX UBA	265,000.00	265,000.00
302	OKEREKE SILAS	254,900.00	254,900.00
303	UZEJINWA	14,500.00	14,500.00
304	HON NDUKWU .V.C.	200,000.00	200,000.00
305	BARR MBEREKPE R. N.	6,924,000.00	924,000.00
306	OPARA.V.A.	36,730.00	36,730.00
307	NZERIBE, A. N.	140,000.00	140,000.00
308	OLOSUNLANI OLA	8,000.00	8,000.00
309	DURUOHA G.U	0.00	8,500,000.00
310	ROSE KORONKWO	2,350.00	2,350.00
311	OKEBATA LOVINA	1,460.00	1,460.00
312	NWAIMO MARY.O.	956,500.00	956,500.00
313	HON EMEKA ODUNZE	50,000.00	50,000.00
314	.J.C. OGAZI	726,500.00	726,500.00
315	AGWAMBA ANGELA	0.00	7,716,200.00
316	NWOSU .H ADAMAKA	6,000.00	6,000.00
317	EBEREONWU JUDE	1,000.00	1,000.00
318	EZEANYA GODWIN	8,000.00	8,000.00
319	NWAKAEGO VIVIAN	1,000.00	1,000.00
320	DR LOUIS OBODO	3,150,000.00	3150,000.00
321	EBOH S.U	0.00	19,000,000.00
322	AMAECHI FAUSTINA	322,500.00	322,500.00
323	MELETE ALPHONUS	75,000.00	75,000.00
324	NDUPU CLETUS	454,500.00	454,500.00
325	OCHIJE CHINEDU	53,000.00	53,000.00
326	UZOR SOPHIA	3,315,000.00	,315,000.00
327	KALU C.I.	1,108,600.00	1,108,600.00
328	ENEBOCHI .A.E.	914,800.00	914,800.00
329	OKORO FRANCA	3,891,000.00	,891,000.00
330	OKERE NGOZI .R.	165,000.00	165,000.00
331	CHIKEZIE OKORIE	231,500.00	231,500.00
332	AMADI SAMMUL	96,400.00	96,400.00
333	NWAFOR EDITH	595,810.00	595,810.00
334	CHUKWUEMEKA WOKE	21,000.00	21,000.00
335	NWOSU .B.S.	3,500.00	3,500.00
336	MBEREKPE GERMAN	28,550.00	28,550.00
337	NWAKUNA P. H.U.	32,150.00	32,150.00
338	.R.I OHAEBOSIM	2,310,000.00	2,310,000.00
339	NJOKU GREG	17,093,000.00	12,135,726.40
340	HON CANICE UZOR	859,600.00	859,600.00
341	ESOMONU R.C.	811,650.00	811,650.00
342	HON ONYEMA OBUA	150,000.00	150,000.00

343	HON HOSSANA UMNNA	121,000.00	121,000.00
344	ORISAKWE .C.	20.000.00	20.000.00
345	NNAKWE .F.U.	50,000.00	50,000.00
346	NZERBE VITUS	30,000.00	30,000.00
347	UMELAEKWE CHRIS .E.	257,455.00	257,455.00
348	NNAKWE FELIX	1,200,000.00	1,200,000.00
349	OKERE .E.K.	1,200,000.00	1,200,000.00
350	EGWUONWU CHRISTIAN	6,500.00	6,500.00
351	NZEOMA I.N. (MRS)	372,100.00	372,100.00
352	OKWUMMA .G.O.C.	810,000.00	810,000.00
353	IBENEME C.N.	4,825,000.00	4,825,000.00
354	EKE .K.A	76,000.00	76,000.00
355	OPARAUGO .P.C	200,000.00	200,000.00
356	OKOYE LINUS	381,210.00	381,210.00
357	ANOLAN .F.U.	2,750.00	2,750.00
358	OSARA .D.H.U.	2,000.00	2,000.00
369	OHABESIM .N.	690,300.00	690,300.00
360	HON ALBERT	50,000.00	50,000.00
361	OFILLI .D.C. (MRS)	114,000.00	114,000.00
362	AGUGHALAM .K.U.	2,000.00	2,000.00
363	NWAEZE EMEKA	630,000.00	630,000.00
364	MBAMA RALPH	30,000.00	30,000.00
365	NKEM CHRISTAIN	445,000.00	445,000.00
366	LEADER	50,000.00	50,000.00
367	ALPHONSIUS OKORIE	100,000.00	100,000.00
368	OBIEZE MARY	940,000.00	940,000.00
369	OHAMADIKE NNEKA	30,000.00	30,000.00
370	NWAIGWE BONIFACE	50,000.00	50,000.00
371	EZE ABC EKE	1,O15,000.0	1,O15,000.0
372	ANUEBUNWA BEN	740,000.00	740,000.00
373	NWANGWU .E.	20,000.00	20,000.00
374	OPARAOCHA EDITH	150,000.00	150,000.00
375	LADY NNENNA .A.	100,000.00	100,000.00
376	EMMANUEL ANENE	130,000.00	130,000.00
377	IBE ANTHONY .O.	350,000.00	350,000.00
378	IROEGBU EDITH	50,000.00	50,000.00
379	OMERENYEKWE .M.A	20,000.00	20,000.00
380	DIKE .D.C.	20,000.00	20,000.00
381	KEN MADU	15,500.00	15,500.00
382	ARISE CHRISTIAN	48,500.00	48,500.00
383	NDUOKWU SUNDAY	4,950.00	4,950.00
384	NSOFOR .G.E.	135,500.00	135,500.00
385	OFFOR LAWRENCE	155,000.00	155,000.00
386	ONWURUIKE .A.A	1,177,000.00	1,177,000.00
387	OKORONKWO.F.I.	13,350.00	13,350.00
388	KALU .C.I.	885,000.00	885,000.00
389	ONWUZUAHA REBECCA	450,000.00	450,000.00
390	MICHAEL EBUME	20,000.00	20,000.00
391	EMMA NWADIARO	150,000.00	150,000.00
392	ANUEBUNWA I. N	60,000.00	60,000.00
393	NDUKWU .S.I.	25,000.00	25,000.00
394	UBONU B.UKWO	99,500.00	99,500.00
395	NWAKANDU EMMA	149,000.00	149,000.00

396	EMEZOMA .P.E.	26,500.00	26,500.00
397	UZOKA ISAAC	10,000.00	10,000.00
398	EKE .E.K.	70,000.00	70,000.00
399	HON OKECHUWU IGWE	150,000.00	150,000.00
400	ESOMONU R.C.	35,000.00	35,000.00
402	OHANEJE .E.K.	60,000.00	60,000.00
403	OBIJJAKU OLOM .P.	730,000.00	730,000.00
404	HON OTTI NDUKWE	3,630,000.00	3,630,000.00
405	.P.C. AHUIHE	40,000.00	40,000.00
406	ELUCHIE PAULINUS	16,107,055.00	16,107,055.00
407	ADIEME NKEIRUKA	10,000.00	10,000.00
408	OHAMARA CASMIR	1,110,000.00	1,110,000.00
409	ANYANWU ROMANUS	1,580, 000.00	1,580, 000.00
410	NGO MADUEFULE LEO	150,000.00	150,000.00
411	UCHE IWUORISHA	5,000.00	5,000.00
412	OWUAWKA CHIKA	12,000.00	12,000.00
413	EGBENUKA CHIKA	170,000.00	170,000.00
414	ELUCHIEP.N.	1,443,700.00	1,443,700.00
415	UWAKE GODFREY.C.	60,000.00	60,000.00
416	DURUOBIEZE. M.	600,000.00	600,000.00
417	HON ANUEUZOR	500,000.00	500,000.00
418	IKPEAME BENEDICT	100,000.00	100,000.00
419	EMEREONYE .M.E.	276,000.00	276,000.00
420	EKE .J.C.	90,000.00	90,000.00
421	NWAHAWU BETTEL	1,665,000.00	1,665,000.00
422	AYERO .G.A.	90,000.00	90,000.00
423	JUSTINA NWISU	550,000.00	550,000.00
424	HON OKEY IGWE	2,160,000.00	2,160,000.00
425	EBUGO BENJAMIN	2,500.00	2,500.00
426	MADUKA PAUL	4,500.00	4,500.00
427	UMEH .A.N.	665,660.00	665,660.00
428	MRS MAZI	575,000.00	575,000.00
429	EMMA MAZI	1,200,000.00	1,200,000.00
430	DURU EMILIA	140,000.00	140,000.00
431	OBASI .H.O.	6,200.00	6,200.00
432	HON OFILI IJEOMA	502,000.00	502,000.00
433	OGUGUO NWAKA	650,000.00	650,000.00
434	EMMA ONWUZUGHA	2,278,000.00	2,278,000.00
435	HON PATRICIA NKEM	500,000,00	500,000,00
436	KINGSLEY OZUOME	1,100,000.00	1,100,000.00
437	UBOCHI	80,000.00	80,000.00
438	IHEACHO FELICIA	25,000.00	25,000.00
439	HON NMA OBUA	300,000.00	300,000.00
440	CHIEF NWAMEME	100,000.00	100,000.00
441	OKEREKE JUDE.C.	250,000.00	250,000.00
442	IROEGBU BEN	5,120,000.00	5,120,000.00
443	NWADIKE .I.O.	60,000.00	60,000.00
444	HON EZINE OCHUKA	50,000.00	50,000.00
445	MAUREEN CHUKS	285,000.00	285,000.00
446	OKORO CALLISTA	60,000.00	60,000.00
447	SULE OBINNA.N.	30,000,00	30,000,00
448	AWUZIE CHINAKA	12,000.00	12,000.00
449	MEREM BEATRICE	482,000.00	482,000.00

450	IYASARA .I.A.OBINNA	10,000.00	10,000.00
451	ANYANWU IKECHUWU	115,000.00	115,000.00
452	OGBONNA PETER	20,000.00	20,000.00
453	DURUGBO GREGORY	5,000.00	5,000.00
454	NGWU LETICIA	15,000.00	15,000.00
455	UMEGBORO EUGENE	5,000.00	5,000.00
456	IRIELE GRACE .O.	5,000.00	5,000.00
457	IHESIE MARYANN	5,000.00	5,000.00
458	UBA .A.C.	347,000.00	347,000.00
459	UBOCHI MAUREEN	40,000.00	40,000.00
460	KOROEGBE .C.A.	914,000.00	914,000.00
461	CHUKS OKONYIA	452,000.00	452,000.00
462	OBIJIAKU DOM	350,000.00	350,000.00
463	CHINWE NWAIMO	120,000.00	120,000.00
464	NJOKU .A.I.	50,000.00	50,000.00
465	OHAMANU CASMIR	670,600.00	670,600.00
466	PAULINUS UKWUOMA	57,002.00	57,002.00
467	ODU .P.E.	10,000.00	10,000.00
468	OKWOSHA ERNEST	100,000.00	100,000.00
469	FRANCIS EBERE	15,600.00	15,600.00
470	R.C. NWAEZE	310,000.00	310,000.00
471	NWAOBA .C.O.	2,000.00	2,000.00
472	CHMERE ISUMEJE	1,000.00	1,000.00
473	RAPHAEL .M.	300,000.00	300,000.00
474	U.T. NDUBUEZE	2,810,000.00	2,810,000.00
475	ESTHER ENOCH (MRS)	320,000.00	320,000.00
476	SHOLAUKE ADOISE	3,000.00	3,000.00
477	NDUKWE OHIA	75,000.00	75,000.00
478	IBECHEOZOR IYKE.U.	450,000.00	450,000.00
479	DORA OBUA	13,300.00	13,300.00
480	ANAGORO .N.	50,500.00	50,500.00
481	KYRIAN UKEAGBU	5,591,300.00	5,591,300.00
482	ERIC OPARA	1,103,600.00	634,026.40
483	NMA OLEDIKE	3,310,000.00	3,310,000.00
484	ADAEZE OKORONKWO	914,800.00	914,800.00
485	OKORIE .C.O.C.	3,621,000.00	3,621,000.00
486	EMEKA NZERIBE	150,000.00	150,000.00
487	NNODIRI .R.O.	221,500.00	221,500.00
488	OGBONNA .P.A.N.	170,000.00	170,000.00
489	OKEKE VICTOR	13,530.00	13,530.00
490	IHIEKWE .B.C.N.	123,530.00	123,530.00
491	UZOWURU .L.N.	78,000.00	78,000.00
492	CHUKWU .J.C.	94,000.00	94,000.00
493	EGWUEGWU JOY	392,300.00	392,300.00
494	AWALA AHAM	3,000.00	3,000.00
495	ALAERU .H.	73,000.00	73,000.00
496	OKEDU .M.	45,000.00	45,000.00
497	AGULANNA .T.N.	80,000.00	80,000.00
498	AHULAM .C.(MRS)	50,000.00	50,000.00
499	OBI .M.U.	1,210,000.00	1,210,000.00
500	OTTOH UJU	100,000.00	100,000.00
501	OHAKWE .B.C.	220,000.00	220,000.00
502	UZOKA IFEANYI	2,509,000.00	2,509,000.00

503	AGUFHALAM EMILIA	1,499.56	1,499.56
504	NWAELE EMEKA	150,000.00	150,000.00
505	IGBOKWE .O.O.	10,000.00	10,000.00
506	NGWURUAKOR .A.C.	1,695,000.00	1,695,000.00
507	OGUDU CHINERE	68,500.00	68,500.00
508	OKWARA .P.O.C.	861,500.00	861,500.00
509	OKORIE EMMANUEL	964,000.00	964,000.00
510	ONYEJINWA ROSITA	245,000.00	245,000.00
511	AKWUWUDIKE .B.C	3,553,500.00	3,553,500.00
512	DURU NKEM .E.	60,000.00	60,000.00
513	UBAMADU ALPHONSUS	73,480.00	73,480.00
514	ATUKPAWU MERCY	127,500.00	127,500.00
515	OKORIE D.C	490,000.00	490,000.00
516	OPARA ISAAC	121,550.00	121,550.00
517	UMELOR IFEOMA	538,000.00	538,000.00
518	EZEJIOFOR BONIFACE	11,940.00	11,940.00
519	UKANGWU EMEKA	8,000.00	8,000.00
520	NNAM HYCINTH	14,100.00	14,100.00
521	ORIKAUGO DAMIAN	16,000.00	16,000.00
522	OBIATU .E.N.	27,500.00	27,500.00
523	CHUKWU MARGARET	6,700.00	6,700.00
524	ANUMA A.D.	215,795.00	215,795.00
525	IHEZURUIKE P.O.	1,920,000.00	962,726.40
524	OKEBATA .C.U	64,260.00	64,260.00
525	OKORIE ALPHONSUS	118,000.00	118,000.00
526	OJOINI JOHN.A.	20,000.00	20,000.00
527	ORISAKWE .J.C.	855,000.00	855,000.00
528	OSUAGWU JOHN	2,700.00	2,700.00
529	ONYEKWERE SAMUAL	27,000.00	27,000.00
530	CHUKWUKA H.C	576,000.00	576,000.00
531	OBIOHA JOSEPHINE	685,000.00	685,000.00
532	AKABUE IMO FIDELIS	23,000.00	23,000.00
533	OKORO F.N.	1,470,000.00	1,470,000.00
534	OKERE NGOZI	20,000.00	20,000.00
535	OKONKWO SUSAN	20,000.00	20,000.00
536	IWUJI W. N.	15,000.00	15,000.00
537	MADU KENNETH	20,000.00	20,000.00
538	OGINI EMMANUEL	30,000.00	30,000.00
539	WILLIAMSON ESTER	12,500.00	12,500.00
540	UKA CLEMENT N.	7,000,000.00	7,000,000.00
541	NZERIBE MERCY N.	51,250.00	51,250.00
542	UDOM FRANCIS	335,500.00	335,500.00
543	IWUANYANWU, C. A.	500,000.00	500,000.00
544	HON. MGBOROKWU, G. T. O.	5,000,000.00	5,000,000.00
545	EMEKA ONYEGBULE	190,000.00	190,000.00
546	OSUNKWO KINGSLEY	9,987.78	9,987.78
547	CHIKWENDU MARIA O.	5,250,000.00	5,250,000.00
548	HON. CHUKWUMA GRACE OGE	500,000.00	500,000.00
549	OKONKWO KANU	1,000,000.00	1,000,000.00
450	NKEIRUKA NWOGU	350,000.00	350,000.00
551	MRS. ACHI RITA	95,000.00	95,000.00
552	HON. MRS KPATUWA BLESSING	50,000.00	50,000.00
553	HON. HILARY EBERENDU	22,550,000.00	22,550,000.00
554	MRS. OPARA G.U.	67,600.00	67,600.00

555	AMADI AMARACHI	30,000.00	30,000.00
556	HON NWAISU BETTA	789,500.00	789,500.00
557	OPARA GIFT	5,000,000.00	5,000,000.00
558	LADY CHINWENDU EBERENDU	300,000.00	300,000.00
559	HON OGBONNA PATRICK	130,000.00	130,000.00
560	ONYIRIOHA IJEOMA	250,000.00	250,000.00
	Sub-Total Personal Advances	**395,141,399.14**	**361,577,951.51**
	GRAND TOTAL	**583,744,159.14**	**535,180,711.51**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2019**		**2018**
		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:**		
		2019 ₦'m	**2018 ₦'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

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
	MONTH:					
1	**January**	34,130,812.06	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	105,818,080.84
2	**February**	10,280,000.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	81,967,268.78
3	**March**	48,664,610.55	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	120,351,879.33
4	**April**	14,438,851.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	86,126,119.78
5	**May**	104,305,745.64	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	175,993,014.42
6	**June**	55,355,750.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	127,043,018.78
7	**July**	127,378,092.99	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	199,065,361.77
8	**August**	99,183,045.69	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	170,870,314.47
9	**September**	61,117,012.91	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	132,804,281.69
10	**October**	112,047,895.97	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	183,735,164.75
11	**November**	132,908,418.36	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	204,595,687.14
12	**December**	81,039,843.10	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	152,727,111.88
	Total	**880,850,078.27**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	1,741,097,303.72

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2019 ₦'m	**2018 ₦'m**
	MONTH:	**28,000.00**	
	January	28,000.00	6,000.00
	February	36,600.00	0.00
	March	792,523.00	650,000.00
	April	31,000.00	450,000.00
	May	78,000.00	275,000.00
	June	0.00	0.00
	July	176,510.00	55,000.00
	August	51,000.00	0.00
	September	81,700.00	0.00
	October	81,300.00	1,102,620.00
	November	0.00	0.00
	December	71,000.00	0.00
	Total	**1,427,633.00**	**2,538,620.00**

EXPLANATIONS

1.Statutory Allocation : This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee(JAAC) Transfers to the Local Government. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to the Local Government Council	880,850,078.27
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,741,097,303.72**

2.**Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	499,611,157.17
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**947,794,963.36**

3.Capital Expenditure : This comprised of all disbursement in respect of Projects and workswhich are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Government Council	108,897,790.00
	Local Governments Joint Projects Funding by the Local Government Council	412,063,419.26
	TOTAL	**520,961,209.26**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF OHAJI EGBEMA

LOCAL GOVERNMENT COUNCIL

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

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 2019 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, 2019 to 31st December, 2019.

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.

OHAJI EGBEMA LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 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 OHAJI/EGBEMA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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/EgbemaLocal 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, 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 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, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.



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., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,997,081,714.00	Statutory Allocation from JAAC	1	1,657,013,370.20	1,322,455,963.93
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		1,214,200.00	1,045,850.00
30,800,000.00	Earnings from Commerce		20,200.00	12,500.00
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	4	0.00	0.00
	Total Receipt		**1,234,400.00**	1,058,350.00
4,466,307,931.00	**Total Inflow from Operating Activities (A)**		**1,658,247,770.20**	1,323,514,313.93
	Payments:			
583,633,453.00	Personnel Cost	5	929,285,974.42	610,179,143.36
266,170,000.00	Overhead Cost	6	71,262,127.24	56,866,065.14
3,762,997,467.00	Sec. Vote	7	56,415,000.00	29,908,500.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	Capital Expenditure	9	594,419,796.26	626,061,259.26
0.00	Interest Payment		0.00	0.00
4,612,800,920.00	**Total Outflow from Operating Activities (B)**		**1,651,382,897.92**	**1,323,014,967.76**
(146,492,989.00)	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**6,864,872.28**	**499,346.17**
	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**		**6,864,872.28**	499,346.17
0.00	**Cash and its Equivalent as at 1/1/19**		**3,629,888.72**	**3,138,542.55**
0.00	**Cash and its Equivalent as at 31/12/19**		**10,494,761.00**	**3,629,888.72**

OHAJI EGBEMALOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	2,427,185.99	0.00
Bank	11	8,067,575.01	3,629,888.72
Total Liquid Assets (A)		**10,494,761.00**	**3,629,888.72**
Investments and Other Cash Assets			
Salary Advance	12	2,357,544.65	2,357,544.65
Imprest	13	29,908,500.00	16,915,000.00
Service Advance	14	606,050,985.57	566,975,691.27
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**638,317,030.22**	**586,248,235.92**
TOTAL ASSETS C = (A + B)		**648,811,791.22**	**589,878,124.64**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		598,849,597.94	539,915,931.31
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)		**646,171,047.42**	**587,237,380.79**
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	2,640,743.80	2,640,743.85
Total Other Liabilities (F)		**2,640,743.80**	**2,640,743.85**
TOTAL LIABILITIES G = (D + E +F)		**648,811,791.22**	589,878,124.64

OHAJI EGBEMALOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
398,443,390.63	**OPENING BALANCE 1/1/19**		**539,915,931.31**				**(539,915,931.31)**
	ADD REVENUE:						
	ALLOCATIONS						
1,322,455,963.93	Statutory Allocation from JAAC	1	1,657,013,370.20	2,997,081,714.00	2,997,081,714.00		1,340,068,343.80
0.00	State Government IGR	2	0.00	132,871,217.00	132,871,217.00		132,871,217.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	34,675,000.00	34,675,000.00		34,675,000.00
0.00	Property Rate		0.00	86,000,000.00	86,000,000.00		86,000,000.00
1,000,350.00	Licenses, Fines, Fees and Royalty		1,214,200.00	182,350,000.00	182,350,000.00		181,135,800.00
58,000.00	Earnings from Commerce		20,200.00	30,800,000.00	30,800,000.00		30,779,800.00
0.00	Rent on Local Govt. Property		0.00	2,440,000.00	2,440,000.00		2,440,000.00
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**		0.00	1,000,090,000.00	1,000,090,000.00		1,000,090,000.00
1,058,350.00	**Total Internally Generated Revenue**		**1,234,400.00**	0.00	0.00		
0.00	**Other Revenue Sources of the Local Govt**	4	**0.00**				
1,721,957,704.50	**Total Revenue (A)**		**2,198,163,701.51**	**4,466,307,931.00**	**4,466,307,931.00**		**2,268,144,229.49**
	EXPENDITURE						
610,179,143.36	Personnel cost	5	929,285,974.42	583,633,453.00	583,633,453.00		345,652,521.42
62,423,570.63	Overhead Cost	6	72,588,353.89	266,170,000.00	266,170,000.00		193,581,646.11
509,439,059.26	Capital Expenditure	9	597,439,775.26	3,762,997,467.00	3,762,997,467.00		3,165,557,691.74
1,182,041,773.25	**Total Expenditure (B)**		**1,599,314,103.57**	**4,612,800,920.00**	**4,612,800,920.00**		**3,013,486,816.43**
	OPERATING BALANCE		**598,849,597.94**	**(146,492,989.00)**	**(146,492,989.00)**		745,342,586.94
539,915,931.31							
	APPROPRIATIONS/TRANSFERS						
539,915,931.31	Transfer to Capital Development Fund		**598,849,597.94**	**(146,492,989.00)**	**(146,492,989.00)**		745,342,586.94
539,915,931.31	Closing Balance		**598,849,597.94**	**(146,492,989.00)**	**(146,492,989.00)**		745,342,586.94

OHAJI EGBEMALOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
343,140,098.00	**Opening Balance**		373,616,970.05	**0.00**	**0.00**	**0.00**	**(373,616,970.05)**
	ADD REVENUE						
539,915,931.31	**Transfer From Consolidated Revenue Fund**		598,849,597.94	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
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
883,056,029.31	**TOTAL REVENUE**		**972,466,567.99**	**0.00**	**0.00**	**0.00**	**(972,466,567.99)**
	LESS CAPITAL EXPENDITURE						
509,439,059.26	**Capital Expenditure Sector**	9	597,439,775.26	2,224,894,029.00	2,224,894,029.00		2,127,454,253.74
	OTHER CAPITAL PAYMENTS						
00.00	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
509,439,059.26	**TOTAL CAPITAL EXPENDITURE**		597,439,775.26	2,224,894,029.00	2,224,894,029.00		2,127,454,253.74
	Adjustments for Movements in Public Debts						
373,616,970.05	**Closing Balance**		**375,026,792.73**				

OHAJI EGBEMA LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS		2019			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,657,013,370.20	2,090,232,636.00	433,219,265.80	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	41,046,817.00	41,046,817.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	70,000,000.00	70,000,000.00	
	Total (Gross) JAAC Allocation to the Local Government		**1,657,013,370.20**	**2,201,279,453.00**	**544,266,083.00**	

	DETAILS	2019		
		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	30,000,000.00	30,000,000.00
	Arrears of Capitation Rate	0.00	4,675,000.00	4,675,000.00
	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 Vehicle Fees	0.00	0.00	0.00
	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	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 (various)	0.00	2,000,000.00	2,000,000.00
	Registration of Buses Commercial Vehicle	0.00	1,000,000.00	1,000,000.00
	Operational Business Permit	13,100.00	6,000,000.00	5,986,900.00
	Motor Cycle License	0.00	0.00	0.00
	Eating House License Fees	0.00	20,000.00	20,000.00

	Kiosk License Fees	0.00	30,000.00	30,000.00
	Bakery House License Fees	0.00	10,000.00	10,000.00
	Canteen Proceed	0.00	1,000,000.00	1,000,000.00
	Auctioneers License Fees	0.00	0.00	0.00
	Canon Shooting License Fees	0.00	100,000.00	100,000.00
	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	500,000.00	500,000.00
	Control of Noise Permit	0.00	0.00	0.00
	Cinematograph License Fees	0.00	200,00.00	200,000.00
	Naming of Street Registration Fees (Various)	0.00	0.00	0.00
	Death Certificate Fees	0.00	10,000,000.00	10,000,000.00
	Radio/Television License Fees	0.00	1,250,000.00	1,250,000.00
	Clubs, Cultural and Social Organization Registration Fees	51,700.00	200,000.00	200,000.00
	Identification/Oath Fees	88,000.00	1,500,000.00	1,412,000.00
	Dislodging Septic Tank License Fees	0.00	500,000.00	500,000.00
	Earning from Environmental Sanitation Services	0.00	18,000,000.00	18,000,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	500,000.00	500,000.00
	Registration of Birth and Death	23,300.00	10,000,000.00	10,000.00
	Dispensary Fees	0.00	4,000,000.00	4,000,000.00
	Maternity Fees	1,037,100.00	20,000,000.00	1,896,290.00
	Registration of Cases	1,000.00	0.00	0.00
	Card Fees	0.00	0.00	0.00
	Cart License	0.00	0.00	0.00
	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 License	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	7, 500,000.00	7, 500,000.00
	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 License	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	250,000.00	250,000.00
	Motor Mechanical Workshop License Fees	0.00	200,000.00	200,000.00
	Building Material License Fees	0.00	100,000.00	100,000.00
	Surface Kerosene Tank License Fees	0.00	60,000.00	60,000.00
	Photocopying and Document Service License Fees	0.00	200,000.00	200,000.00
	Block Making with Machine License Fees	0.00	400,000.00	400,000.00
	Sewing Institute License Fees	0.00	200,000.00	200,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	200,000.00	200,000.00
	Water Borehole Commercial License Fees	0.00	0.00	0.00
	Local Hair Barbing Salon License Fees	0.00	325,000.00	325,000.00
	Road Agent 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	0.00	0.00
	Sales of Stores Fees	0.00	300,000.00	300,000.00
	Survey and Plot Fees	0.00	0.00	0.00
	Approved Building Plan Fee	0.00	1,000,000.00	1,000,000.00
	Mortgage Sub-Licenses Survey Fees	0.00	0.00	0.00
	Customary Right of Occupancy Fees	0.00	210,000.00	210,000.00
	Building Plan Inspection Fees	0.00	1,000,000.00	1,000,000.00
	Commission on Transfer of Plot Fees	0.00	0.00	0.00
	Sub-Total Licenses, Fines and Fees	**1,214,200.00**	182,350,000.00	181,135,800.00
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/Stallage Fees	6,000.00	1,500,000.00	1494,000.00
	Motor Park Toll	0.00	9,000,000.00	9,000,000.00
	Shop/Shopping Centre Fees	0.00	0.00	0.00
	Cattle Market Fees	0.00	0.00	0.00
	Slaughter House Fees	0.00	50,000.00	50,000.00
	Earnings from Transport Services	0.00	0.00	0.00
	Earnings from Industrial Undertakings	0.0	5,000,000.00	5,000,000.00
	Earnings from Agricultural Undertakings	14,200.00	3,100,000.00	3,072,700.00
	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	**20,200.00**	**18,650,000.00**	**18,616,700.00**
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 AND DIVIDENDS:**			
3.6.1	**INTEREST/REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle	0.00	0.00	0.00

	Loan/Advance			
	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	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	**0.00**	**1,007,150,000.00**	**1,007,048,000.00**
	Grand Total Internally Generated Revenue	**1,234,400.00**	**403,843,046.00**	**402,608,646.00**
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	38,719,911.34	46,050,344.00	7,330,432.66
	The Legislative	0.00	27,902,240.00	27,902,210.00
	Community Government Councils	0.00	0.00	0.00
	Sub-Total Consolidated Revenue Fund Charges	38,719,911.34	**73,952,584.00**	**35,232,672.66**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	93,501,854.41	91,194,587.00	1,692,432.59
	Finance	81,570,670.38	56,420,622.00	(25,150,048.38)
	Medical and Health	140,072,330.81	202,878,800.00	62,806,469.19)
	Planning Research and Statistics	10,597,119.92	11,081,210.00	484,090.08
	Agricultural and Natural Resources	41,678,729.06	27.671,243.00	(14,007,486.06)
	Works, Transport and Housing	44,928, 784.69	48,938,749.00	(4,009,964.31)
	Information, Education and Social Welfare	19,389,167.62	37,395,658.00	(18,006,490.38
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	(389,696,714.08)
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	(58,487,092.11)
	Sub-Total Personnel Cost	**879,942,463.08**	**479,580,869.00**	**(400,361,594.08)**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	2,100,000.00	0.00	(2,100,000.00)
	NYSC Corp Member	1,792,000.00	1,200,000.00	(592,000.00)
	Postal Agents	552,000.00	0.00	(552,000.00)
	I.C.W/Entraco	3,649,600.00	0.00	(3,649,600.00)
	IT Students/Med. Wives	1,460,000.00	900,000.00	(560,000.00)
	Traditional Rules	0.00	0.00	0.00
	Casual Security men	1,070,000.00	28,000,000.00	26,930,000.00
	Total Miscellaneous	**10,623,600.00**	**30,100,000.00**	**19,476,400.00**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	**423**		
	Total Number of Employees Employed in the Year	**--**		
	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	1,348,100.00	26,900,000.00	25,551,900.00
	Utility Services	0.00	1,490,000.00	1,490,000.00
	Telephone and Postal Services	0.00	2,960,000.00	2,960,000.00
	Stationery and Printing	10,278,800.00	38,600,000.00	28,321,200.00
	Maintenance of Office Furniture and Equipment	39,368,954.11	45,350,000.00	5,981,045.89
	Maintenance of Vehicle and Capital Assets	3,912,149.89	29,000.000.00	25,087,850.11
	Consultancy and Professional Services	0.00	12,800,000.00	12,800,000.00
	Training, Staff Development and Welfare	7,680,349.89	10,700,000.00	3,019,650.00

	Entertainment and Hospitality	10,000,000.00	17,608,060.00	7,608,060.00
	Miscellaneous Expenses	0.00	75,336,940.000	75,336,940.00
	Provision of Service Materials	0.00	5,425,000.00	5,425,000.00
	Total Overhead Cost By Function	**72,588,353.89**	**266,170,000.00**	**193,581,646.11**
	Unretired Advances	**1,326,226.65**	**0.0**	**0.00**
6.2	**Grand Total OverHead Cost** **OVERHEAD COSTS BY SECTORS (DEPARTMENT:**	**71,262,127.24**	**266,170,000.00**	**194,907,872.76**
	The Council	49,368,800.00	142,175,000.00	92,806,200.00
	Administration	18,680,000.00	12,300,000.00	(6,380,000.00)
	Finance	2,007,018.00	5,500,000.00	3,492,982.00
	Medical and Health	2,532,535.89	8,200,000.00	5,667,464.11
	Planning Research and Statistics	800,000.00	5,200,000.00	4,400,000.00
	Agricultural and Natural Resources	0.00	4,000,000.00	4,000,000.00
	Works, Transport and Housing	0.00	5,000,000.00	5,000,000.00
	Information, Education and Social Welfare	0.00	5,995,000.00	5,995,000.00
	Miscellaneous	0.00	77,800,000.00	77,800,000.00
	Total Overhead Cost by Sector (Department)	**72,588,353.89**	**266,170,000.00**	**192,781,646.11**
7	IMPREST AND SECURITY VOTE	56,415,000.00	0.00	56,415,000.00
8	INTEGRATED FARMS PROJECT	0.00	0.00	0.00
9	**CAPITAL EXPENDITURE:**			
	1. Constr. Of Roads and Road Grading	170,376,356.00	1,000,000,000.00	899,623,644.00
	2. Purchase of Vehicles	15,000,000.00	0.00	(15,000,000.00)
	3. Rehabilitation of Market	0.00	0.00	0.00
	4. Others	70,000,000.00	0.00	70,000,000.00
	5. Local Governments Joint Projects	**412,063,419.26**	0.00	**(412,063,419.26)**
	Total Capital Expenditure	**597,439,775.26**	**1,000,000,000.00**	**402,560,224.74**
	Previous Year's retired Advances on Projects	3,019,979.00	0.00	3,019,979.00
	Grand Total Capital Expenditure	**594,419,796.26**	**1,000,000,000.00**	**405,580,203..74**

		2019 ₦'m	2018 ₦'m
10	**CASH BALANCE:**		
	Cash-at-Hand	2,427,185.99	0.00
	-Total Cash	**2,427,185.99**	**0.00**

11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	Eco Bank Plc.	Salary Account	4292092388	1,905,376.68	336.59
	Eco Bank Plc.	Salary Account	4292046226	6,128.09	6,128.09
	Eco Bank Plc.	Not disclosed	235217217	1,531,157.13	153,157.13
	FCMB Plc.	Not disclosed	Not Stated	146,780.00	146,780.00
	UBA Plc.	Not disclosed	-do-	118,955.00	118,955.00
	UBA Plc.	Not disclosed	-do-	53,940.00	53,940.00
	Zenith Bank Plc.	Rescue Mission Project Account	1015972340	6,855.00	2,534,824.50
	Eco Bank Plc.	Rescue Mission Project Account	5093079910	572,757.14	271,309.94
	Eco Bank Plc.	Rescue Mission Project Account	5095079549	1,836.28	344,457.47
	Eco Bank Plc.	Rescue Mission Project Account	2350012994	647,896.60	0.00
	Eco Bank Plc.	Rescue Mission Project Account	2350011997	399,936.05	0.00
	Eco Bank Plc.	Rescue Mission Project Account	2352055605	2,639,995.80	0.00
	UBA Plc.	Rescue Mission Project Account	1022132522	35,961.24	0.00
	Total Bank			**8,067,575.01**	**3,629,888.72**
				2018 ₦'m	**2019** ₦'m
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)	(113,109.26)
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)	(848,500)
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)	(125,000.00)
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	536,000.00
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.	3,870,000.00	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.	1,760,000.00	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	800,000.00	300,000.00
13	Agor Peter	763,500.00	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.)	10,365,000.00	6,400,000.00
32	Chidi Odom	400,000.00	400,000.00
33	P.B. Igwe	955,000.00	275,000.00
34	Ifeanyi Anaele	475,000.00	275,000.00
35	Nick E. Obinatu	1,000,000.00	500,000.00
36	E.C. Okere	1,330,000.00	830,000.00
37	Mbagwu Nkeiru	350,000.00	150,000.00
	Sub-Total Imprest	**29,908,500.00**	**16,915,000.00**
14	**SERVICE ADVANCES**		

	PROJECT ADVANCE:		
14.1	i. **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	ii. **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	iii. **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**
14.4	**iv. CONSTRUCTION OF DRAINAGE ROAD/GRADING:**		
	a. Engr. Akuchie D.O.	126,170,000.00	10,120,000.00
	Sub-Total Construction of Drainage Roads/Culverts	**126,170,000.00**	**10,120,000.00**
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	19,044,339.42	19,044,339.42
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.	69,017,800.00	69,017,800.00
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	500
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	Iroegbu M.U	0	38,100,326.11
290	Okeke E. K.	3,990,000.00	3,770,000.00
291	Hon. Uche Okoro	182,000.00	102,000.00
292	Hon. Coleman Uwakwe	107,000.00	107,000.00
293	Hon. Uhamere Tony	98,000.00	98,000.00
294	Hon. Oleforo Stephen	99,000.00	99,000.00
295	Hon. Okiro Clifford O.	3,696,994.51	2,593,153.00
296	Hon. A. O. Nwosu	100,000.00	100,000.00
297	Greg Anyanwu	1,500,000.00	1,500,000.00
298	Amadi Godstime	380,000.00	380,000.00
299	Mgbaraho Jerome	16,100.00	16,100.00
300	Agoha S. I	310,000.00	310,000.00
301	Aligbua A. G	10,000.00	50,010,000.00
302	Udenze Allwell	0	11,500,000.00
303	Chris Eke N.	100,000.00	100,000.00
304	Okeke Florence	1,265,000.00	1,265,000.00
305	Bar. E. A. Obinna	214,000.00	214,000.00
306	A. O. Ibeh	805,000.00	805,000.00
307	Iwueze Elvis	150,000.00	150,000.00
308	Ohagaya Edith	495,000.00	495,000.00
309	Uchehara Chuks	300,000.00	300,000.00
310	Aligwekwe V I	0	1,000,000.00
311	Ayozie V.	110,000.00	110,000.00
312	Mela Mercy	10,000.00	10,000.00
313	D. P. O. SP. Onyewuni .J.	170,000.00	170,000.00
314	DSP Iwuoha A. Emeka	170,000.00	170,000.00
315	Emekwe G.O	6,980,778.90	14,500,000.00
316	Orji, P. (SSS)	90,000.00	90,000.00
317	Vigilante EBM	60,000.00	60,000.00
318	Emeka Aghaonu (NSCDC)	130,000.00	130,000.00
319	Rescue Mission	40,000.00	40,000.00
320	Osuji Stanislaus C.	1,434,000.00	1,434,000.00
321	Uwakwem I.A.M. (C.O.C)	140,000.00	140,000.00
322	Hon. Ariaga Chukwu	5,210,000.00	5,210,000.00
323	Ifeanyi Akujinwa	80,000.00	80,000.00
324	Terry .A.	60,000.00	60,000.00
325	Ozuruigbo Damian	4,000.00	4,000.00
326	Joseph Evangelista	400,000.00	400,000.00
327	Onwuzuruigbo Damian	929,900.00	799,900.00

328	Anolu Evarest	65,000.00	65,000.00
329	Ozuigbo Humphrey	1,000.00	1,000.00
330	Hon Uloma Matthew (Mrs.)	250,000.00	250,000.00
331	Hon. Onyenwoke Ifeanyi	250,000.00	250,000.00
332	Hon. Ogbonna Chris	250,000.00	250,000.00
333	Hon. Ezekwe Peter	250,000.00	250,000.00
334	Hon. Opara Vitalis	350,000.00	250,000.00
335	Dike Raphael	20,000.00	10,000.00
336	Ihejirika Florence	450,000.00	450,000.00
337	Barr. Orjiaku Goodness I.	30,000.00	30,000.00
338	Nduka Peter	200,000.00	200,000.00
339	Nze Dimkpa Enyia	783,000.00	783,000.00
340	Toke Peter	33,600.00	33,600.00
341	Ekenna Bernadine	5,000.00	5,000.00
342	Barr. Ebere, U. S. A.	50,000.00	50,000.00
343	Uwaleke, G. C.	82,000.00	82,000.00
344	Akpugo Justina	35,000.00	35,000.00
345	Adie Davis	50,000.00	50,000.00
346	Odunze, R. A	550,000.00	550,000.00
347	Amadi, K. I.	100,000.00	100,000.00
348	Egorue Enyia	100,000.00	100,000.00
349	Etonihu Joe	500,000.00	500,000.00
350	Erobiri Sylvia Blessing	2,000,000.00	2,000,000.00
351	Igwe P. B.	3,169,000.00	2,897,000.00
352	Anaele Ifeanyi	282,000.00	282,000.00
353	Nwokeocha Val	64,500.00	40,000.00
354	Opara Leonard	1,070,000.00	1,070,000.00
	Sub-Total Personal Advances	**427,521,285.57**	**531,095,991.27**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2019**		**2018**
		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:**	**2019** **₦'m**	**2018** **₦'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

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
	MONTH:					
1	**January**	0.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	71,687,268.78
2	**February**	53,540,533.28	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	125,227,802.06
3	**March**	55,654,427.21	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	127,341,695.99
4	**April**	19,633,270.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	91,320,538.78
5	**May**	68,255,755.47	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	139,943,024.25
6	**June**	21,427,363.53	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	93,114,632.31
7	**July**	112,382,648.13	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	184,069,916.91
8	**August**	97,730,861.97	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	169,418,130.75
9	**September**	71,805,741.12	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	143,493,009.90
10	**October**	103,213,343.10	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	174,900,611.88
11	**November**	75492,378.42	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	147,179,647.20
12	**December**	117,629,822.52	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	189,317,091.30
	Total	**796,766,144.75**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	1,657,013,370.20

SUPPLEMENTARY NOTE 2

	INTERNALLY GENERATED REVENUE (IGR):		
		2019 **₦'m**	**2018** **₦'m**
	MONTH:		
	January	114,400.00	124,550.00
	February	101,800.00	36,300.00
	March	35,900.00	96,300.00
	April	32,100.00	75,600.00
	May	142,100.00	22,500.00
	June	143,400.00	58,600.00
	July	27,100.00	42,000.00
	August	153,300.00	133,200.00
	September	202,700.00	101,200.00
	October	159,700.00	186,000.00
	November	0.00	94,200.00
	December	122,300.00	87,900.00
	Total	**1,234,400.00**	**1,058,350.00**

EXPLANATIONS

1. **Statutory Allocation :** This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee(JAAC) Transfers to the Local Government. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to the Local Government Council	796,766,144.75
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,657,013,370.20**

2.**Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	481,102,168.75
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**929,285,874.42**

3.Capital Expenditure : This comprised of all disbursement in respect of Projects and workswhich are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Government Council	185,376,356.00
	Local Governments Joint Projects Funding by the Local Government Council	412,063,419.26
	TOTAL	**597,439,775.26**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF OKIGWE

LOCAL GOVERNMENT COUNCIL

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

[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 2019 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, 2019 to 31st December, 2019.

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.

OKIGWE LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 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 OKIGWE LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 OkigweLocal 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, 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 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.

In my opinion, these Financial Statements fairly reflect the financial position of Okigwe Local Government Council as at 31st December, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.

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., 2019

ANNUAL BUDGET 2019		Notes	2019 ₦'m	2018 ₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
3,151,733,230.00	Statutory Allocation from JAAC	1	1,495,847,338.32	1,311,044,227.44
0.00	State Government Share Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE	3		
12,500,000.00	Capitation Rate		61,300.00	0.00
44,500,000.00	Property Rate		387,100.00	0.00
54,222,050.00	Licenses, Fines, Fees and Royalty		4,673,450.00	2,212,850.00
42,00,000.00	Earnings from Commerce		299,500.00	128,600.00
19,000,000.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		96,160.00	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
3,323,955,280.00	**Total Revenue**			
	Total Inflow from Operating Activities (A)		1,501,364,848.32	1,313,385,677.44

	Payments:			
597,281,989.00	Personnel cost	5	833,390,623.36	700,636,875.98
28,714,500.00	Overhead Cost	6	52,782,544.88	45,836,752.05
0.00	Sec. Vote	7	53,630,529.00	25,510,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
2,426,500,000.00	Capital Expenditure	9	560,757,975.26	537,936,259.26
	Interest Payment		0.00	0.00
3,052,496,489.00	**Total Outflow from Operating Activities (B)**		**1,500,561,672.50**	**1,309,919,887.29**
271,458,791.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**803,175.82**	**3,465,790.15**
	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**		803,175.82	**3,465,790.15**
0.00	**Cash and its Equivalent as at 1/1/19**		**7,637,990.01**	**4,172,199.86**
0.00	**Cash and its Equivalent as at 31/12/19**		**8,441,165.83**	**7,637,990.01**

OKIGWE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	220,150.88	269,100.00
Bank	11	8,221,014.95	7,368,890.01
Total Liquid Assets (A)		**8,441,165.83**	**7,637,990.01**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	26,705,000.00	19,125,000.00
Service Advance	14	299,359,616.38	252,474,387.55
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**326,064,616.38**	**271,599,387.55**
TOTAL ASSETS C = (A + B)		**334,505,446.94**	**279,237,377.56**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		319,014,578.87	263,746,174.22
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)		**334,215,025.81**	**278,946,621.16**
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	**290,7561.40**	290,756.40
Total Other Liabilities (F)		**290,7561.40**	290,756.40
TOTAL LIABILITIES G = (D + E +F)		**334,505,782.21**	**279,237,377.56**

OKIGWE LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
290,340,745.65	**OPENING BALANCE 1/1/19**		**263,746,174.22**				**(263,746,174.22)**
	ADD REVENUE:						
	ALLOCATIONS						
1,311,044,227.44	Statutory Allocation from JAAC	1	1,495,847,338.32	3,151,733,230.00	3,151,733,230.00	0.00	1,655,885,891.68
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		61,300.00	12,500,000.00	12,500,000.00	0.00	12,438,700.00
0.00	Property Rate		387,100.00	44,500,000.00	44,500,000.00	0.00	44,112,900.00
2,212,850.00	Licenses, Fines, Fees and Royalty		4,673,450.00	54,222,050.00	54,222,050.00	0.00	49,548,600.00
128,600.00	Earnings from Commerce		299,500.00	42,000,000.00	42,000,000.00	0.00	41,700,500.00
0.00	Rent on Local Govt. Property		0.00	19,000,000.00	19,000,000.00	0.00	19,000,000.00
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**		96,160.00	0.00	0.00	0.00	0.00
2,341,450.00	**Total Internally Generated Revenue**		**5,517,510.00**	172,222,050.00	172,222,050.00	0.00	**166,704,540.00**
0.00	**Other Revenue Sources of the Local Govt**	4	**0.00**	0.00	0.00	0.00	
1,603,726,423.09	**Total Revenue (A)**		**1,765,111,022.54**	**3,323,955,280.00**	**3,323,955,280.00**	0.00	**1,558,844,257.46**
	EXPENDITURE						
700,636,875.98	Personnel Cost	5	833,390,623.36	597,281,989.00	597,281,989.00	0.00	(236,108,634.36)
106,907,113.63	Overhead Cost	6	51,947,845.05	28,714,500.00	28,714,500.00	0.00	(23,233,345.05)
532,436,259.26	Capital Expenditure	9	560,757,975.26	2,426,500,000.00	2,426,500,000.00		1,865,742,556.33
1,339,980,248.87	**Total Expenditure (B)**		**1,446,096,443.67**	**3,052,496,489.00**	**3,052,496,489.00**	**0.00**	**1,606,400,045.33**
263,746,174.22	**OPERATING BALANCE**		**319,014,578.87**	**271,458,791.00**	**271,458,791.00**		(47,555,787.87)
	APPROPRIATIONS/TRANSFERS						
263,746,174.22	Transfer to Capital Development Fund		**319,014,578.87**	**271,458,791.00**	**271,458,791.00**	0.00	(47,555,787.87)
263,746,174.22	Closing Balance		**319,014,578.87**	**271,458,791.00**	**271,458,791.00**		(47,555,787.87)

OKIGWELOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
543,659,921.02	**Opening Balance**		274,969,835.98	**0.00**	**0.00**	**0.00**	274,969,835.98
	ADD REVENUE						
263,746,174.22	**Transfer From Consolidated Revenue Fund**		319,014,578.87	0.00	0.00	0.00	(319,014,578.87)
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
807,406,095.24	**TOTAL REVENUE**		**593,984,414.85**	**0.00**	**0.00**	**0.00**	**593,984,414.85**
	LESS CAPITAL EXPENDITURE						
532,436,259.26	**Capital Expenditure Sector**	9	560,757,975.26		2,426,500.000.00	0.00	1,865,742,024.74
	OTHER CAPITAL PAYMENTS						
00.00	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
532,436,259.26	**TOTAL CAPITAL EXPENDITURE**						
0.00	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	0.00
274,969,835.98	**Closing Balance**		33,226,439.59				(1,271,757,609.89)

OKIGWE LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER,2019

NOTE	DETAILS		2019 ACTUAL ₦	2019 BUDGETED	VARIANCE ₦	
1	A- **SHARE OF STATUTORY ALLOCTION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,495,847,338.32	2,405,471,298.00	909,623,959.68	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory Other Agencies (NNPC Refund etc)		0.00	82,737,571.00	82,737,571.00	
	Share of Joint Account Allocation (Excess Crude)		0.00	101,000,000.00	101,000,000.00	
	Total (Gross) JAAC Allocation to Local Government		**1,495,847,338.32**	**2,589,208,869.00**	**1,093,361,530.68**	
	VALUE ADDED TAX					
	Share of Value Added Tax		0.00	562,514,361.00	562,514,361.00	0.00

	Total Value Added Tax		**0.00**	**562,514,361.00**	**562,514,361.00**	**0.00**
2	**B- SATE GOVT. IGR**					
	Share of State Govt. Internally Generated Revenue IGR		0.00	42,856,206.00	(42,856,206.00)	
	Total State Govt. IGR		**0.00**	**42,856,206.00**	**(42,856,206.00)**	

3	**C. INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation Development Rate	61,300.00	6,500,000.00	(6,339,000.00)
	Arrears of Capitation Rate	0.00	6,000,000.00	(6,000,000.00)
	Sub-Total Capitation Rare	**61,300.00**	**12,500,000.00**	**(12,438,700.00)**
3.2	**PROPERTY RATE**			
	Current Property/Tenement Rate	0.00	22,500,000.00	22,500,000.00
	Communication Mast	387,100.00	20,000,000.00	**(19,613,000.00)**
	Sub-Total Property Rate	**387,100.00**	**44,500,000.00**	**(44,113,000.00)**
3.3	**LICENSES, FINES & FEES:**			
	Towing of Vehicles fee	0.00	800,000.00	800,000.00
	Obstruction & Nuisance Fee	0.00	700,000.00	700,000.00
	Bicycle Licenses Fee	0.00	50,000.00	50,000.00
	Liquor Licenses (Wine Bear)	99,500.00	1,600,000.00	(1,500,500.00)
	Native Liquor Licenses Fee	0.00	200,000.00	200,000.00
	Wheelbarrow License Fees	0.00	600,000.00	600,000.00
	Native Tobacco License	0.00	50,000.00	50,000.00
	Squander/Hawkers Permit	0.00	600,000.00	600,000.00
	Buses/Commercial Veh. Emblems	0.00	0.00	0.00
	Registration of Buses/ Commercial Vehicles	0.00	210,000.00	210,000.00
	Operational/Business Permit	905,160.00	5,200,000.00	(4,471,000.00)
	Motor Cycle License Fees	0.00	0.00	0.00
	Eating House License Fees	0.00	400,000.00	400,000.00
	Kiosk License Fees	0.00	0.00	0.00
	Bakery House License Fees	0.00	400,000.00	400,000.00
	Hotel Fees	0.00	0.00	0.00
	Auctioneers License Fees	0.00	6,000.00	6,000.00
	Canon Shooting License Fees	0.00	1,500,000.00	1,500,000.00
	Statutory Marriage Fees	0.00	1,300,000.00	1,300,000.00
	Entertainment/Drumming Fees	0.00	0.00	0.00
	Control of Noise Permit	0.00	0.00	0.00
	Cinematograph License Fees	0.00	194,000.00	194,000.00
	Naming of Street Reg. Fees	0.00	400,000.00	400,000.00
	Renewal Fees (Various)	0.00	0.00	0.00
	Radio Television License Fees	0.00	0.00	0.00

	Club, Cultural & Social Org. Reg. Fees	0.00	250,000.00	250,000.00
	Identification/ Oath Fees	2,100,000.00	2,200,000.00	(100,000.00)
	Dislodging Septic Tank Lic. Fees	0.00		
	Earning from Environmental Sanitation Services	0.00	210,000.00	210,000.00
	Poundage Fees/Sale of Strayed Animal	0.00	500,000.00	500,000.00
	Reg. of Birth & Death	0.00	450,000.00	450,000.00
	Dispensary Fees	208,950.00	300,000.00	(91,050.00)
	Maternity Fess	846,000.00	1,030,000.00	(184,000.00)
	Laboratory Fee	0.00	0.00	0.00
	Reg. of Contractors Fees	0.00	2,600,000.00	2,600,000.00
	Tender Fees	0.00	260,000.00	260,000.00
	Reg. of Ezeship	500,000.00	0.00	500,000.00
	Sand Excavation Fees	0.00	620,000.00	620,000.00
	Cottage Induatry Fees	0.00	0.00	0.00
	Oil Processing/Kernel Crack Fees	0.00	0.00	0.00
	Rice Mill Cassava/Corn Grinding Fees	0.00	1,060,000.00	1,060,000.00
	Ingredient Grinding License Fees	0.00	30,000.00	30,000.00
	Painting/Spraying & Sign	0.00	40,000.00	40,000.00
	Writing Workshop Fees	0.00	0.00	0.00
	Wedding Machine License Fees	0.00	110,000.00	110,000.00
	Electronics Radio/Television Workshop License Fees	0.00	0.00	0.00
	Blacksmith/Workshop License Fees	0.00	0.00	0.00
	Battery Charger License Fees	0.00	35,000.00	35,000.00
	Panel Beater License Fees	0.00	60,000.00	60,000.00
	Motor Spare Parts License Fees	0.00	700,000.00	700,000.00
	Clock/Watch Repair License Fees	0.00	0.00	0.00
	Reg. of Laundries & Dry Cleaners License Fee	0.00	30,000.00	30,000.00
	Motor Mechanical Workshop	0.00	400,000.00	400,000.00
	Building Material License Fees	0.00	450,000.00	450,000.00
	Surface Kerosene Tank Fees	0.00	0.00	0.00
	Photocopying & Document Service License Fees	0.00	100,000.00	100,000.00
	Block Making with Machine License Fees	0.00	100,000.00	100,000.00
	Sewing Institute License Fees	0.00	250,000.00	250,000.00
	Hair Dressing/Barbing Salon Fees	0.00	500,000.00	500,000.00
	Water Borehole Commercial License	0.00	0.00	0.00

	Fees			
	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
	Sale Of Store Fees	0.00	0.00	0.00
	Approval Building Plan Fees	10,000.00	322,050.00	(312,050.00)
	Mortgage Sub-lease Suing Fees	0.00	0.00	0.00
	Customary Right of Occupancy Fees	0.00	300,000.00	300,000.00
	Building Plan InspectionFees	0.00	0.00	0.00
	Commission on Tranfer of Plot Fees	0.00	0.00	0.00
	Printing Press	0.00	200,000.00	200,000.00
	Wood Making/Carpentry	0.00	350,000.00	350,000.00
	Vulcanizing License Fees	0.00	300,000.00	300,000.00
	Atine Charges	0.00	1,300,000.00	1,300,000.00
	Sub-Total License , Fees & Fines	**4,673,450.00**	**54,222,050.00**	**49,548,600.00**
3.4	**EARNING FROM COMMERCE:**			
	Market Toll/ Stallage Fess	299,500.00	7,000,000.00	(6,700,500.00)
	Motor Pack Fess	0.00	6,000,000.00	6,000,000.00
	Slaughter House Fees	0.00	2,000,000.00	2,000,000.00
	Grans Portaten Earnings	0.00	20,000,000.00	20,000,000.00
	Earning From Agricultural Union Takings	0.00	7,000,000.00	7,000,000.00
	Sub- Total	**299,500.00**	**42,000,000.00**	**(41,700,500.00)**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY**			
	Rent on Local Got. Quarters	0.00	6,000,000.00	(6,000,000.00)
	Rent on Other Local Govt. Buildings	0.00	5,000,000.00	(5,000,000.00)
	Rent on Local Govt. Landed Property	0.00	8,000,000.00	(8,000,000.00)
	Sub-Total Rent on Local Govt. Property	**0.00**	**19,000,000.00**	**(19,000,000.00)**
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 Account	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/Repayment	**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	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENT**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Govt.	0.00	0.00	0.00
	Grants from State Govt.	0.00	0.00	0.00
	Other Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENT**			
	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**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses & Overpayment	0.00	0.00	0.00
	Payment in Lien 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**
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	28,101,350.00	91,215,026.00	(63,113,676.00)
	The Legislative	29,916,299.33	84,020,189.00	(54,103,889.67)
	Community Govt. Council	0.00	96,600,000.00	96,600,000.00
	Sub-Total Consolidated Revenue Fund Charges	**58,017,649.33**	**271,835,215.00**	**(213,817,565.67)**
5.2	**PERSONNEL EMOLUMENT**			
	Administration	85,877,730.02	87,425,334.00	1,547,603.98
	Finance	38,966,370.25	44,642,133.00	5,675,762.75
	Medical and Health	109,450,566.76	178,511,879.00	69,061,312.24
	Planning, Research and Statistics	15,896,414.59	23,472,992.00	7,576,577.41
	Agricultural and Natural Resource	24,312,388.62	31,488,240.00	7,175,851.38
	Works, Transport and Housing	10,581,292.93	29,932,249.00	19,350,956.07
	Information, Education and Social Welfare	18,389,404.67	26,573,947.00	8,184,542.33
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	(389,696,714.08)
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	(58,487,092.11)
	Sub-Total Personnel Cost	**751,657,974.03**	**422,046,774.00**	**(329.611.200.03**
5.3	**MISCELLANEOUS**			
	Adult Instructors	7,320,000.00	1,500,000.00	5,820,000.00

	NYSC Corp Members	1,795,000.00	2,400,000.00	605,000.00
	Postal Agents	288,000.00	504,000.00	216,000.00
	IT Students/Med. Wives	1,990,000.00	3,000,000.00	1,010,000.00
	NSCDC	3,020,000.00	3,200,000.00	180,000.00
	August Meeting	2,000,000.00	2,000,000.00	0.00
	Independence Day Celebration	1,560,000.00	1,000,000.00	560,000.00
	Entraco	5,742,000.00	0.000	5,742,000.00
	Total Miscellaneous	**23,715,000.00**	**13,604,000.00**	**(10,111,000.00)**
5.4	**PERSONNEL ANALYSIS**			
	Total Number of Employee at the Beginning of the Year			
	Total Number of Employee in the Year			
	Total Number of Employee Retired/Transferred or Left During the Year			
	Total Number of Employee at the End of the Year			
6.	**OVERHEAD COST**			
6.1	**OVERHEAD COST BY FUNCTIONS:**			
	Travel and Transport	779,700.00	4,790,000.00	(4,010,300.00)
	Utility Services	0.00	0.00	0.00
	Telephone and Postal Services	0.00	0.00	0.00
	Stationary and Printing	657,400.00	3,327,500.00	2,670,100.00
	Maintenance of Office Furniture & Equipment	2,767,000.00	2,040,000.00	727,100.00
	Maintenance of Vehicle & Capital Assets	165,800.00	4,560,000.00	4,394,200.00
	Consultancy & Professional Services	0.00	0.00	0.00
	Training, Staff Development	3,742,000.00	7,900,000.00	4,158,000.00
	Waste Management	15,525,300.00	200,000.00	15,325,300.00
	Entertainment & Hospitality	9,373,350.00	1,347,000.00	8,026,350.00
	Miscellaneous Expenses	11,920,295.05	1,550,000.00	10,370,295.05
	Provision of Service Material	7,017,000.00	3,000,000.00	4,017,000.00
	Total Overhead Cost by Function	**51,947,845.05**	**28,714,500.00**	**23,233,345.05**
	Unretired Advances	834,699.83	0.00	0.00
	TOTAL OverHead Cost	**52,782,544.88**	**28,714,500.00**	**24,068,044.88**

6.2	**OVERHEAD COST BY SECTOR DEPARTMENT:**			
	The Council	27,380,100.17	8,650,000.00	18,730,100.17
	Administration	1,413,500.00	2,250,000.00	836,500.00
	Finance	3,201,844.88	4,000,000.00	798,155.12
	Medical and Health	16,360,000.00	3,087,000.00	13,273,000.00
	Planning, Research and Statistics	580,000.00	2,500,000.00	1,920,000.00
	Agricultural and Natural Resource	222,400.00	4,100,000.00	3,877,600.00
	Works, Transport and Housing	2,500,000.00	2,500,000.00	0.00
	Information, Education and Social Welfare	290,000.00	1,627,500.00	1,337,500.00
	Sub-Total Overhead Cost by Sector Department	**51,947,845.05**	**28,714,500.00**	**23,233,345.05**
7	**Imprest and Security Vote**	**53,630,529.00**	**0.00**	**(53,630,529.00)**
8	**Integrated Farm Projects**	**0.00**	**0.00**	**0.00**
9	**CAPITAL EXPENDITURE:**			
	Rehabilitation of Roads/Const. Equipments/Purchase of Rice.	96,294,556.00	2,306,200,000.00	2,209,905,444.00
	Purchase/Maintenance of Motor Vehicle	15,000,000.00	36,300,000.00	21,300,000.00
	Construction of Secretariat	37,400,000.00	84,000,000.00	46,600,000.00
	Local Governments Joint Projects	**412,063,419.26**	0.00	**(412,063,419.26)**
	Total Capital Expenditure	**560,757,975.26**	**2,426,500,000.00**	**1,865,742,024.74**

10	**CASH BALANCE:**				
	Cash at Hand	220,150.88	269,100.00		
	-Total Cash	**220,150.88**	**269,100.00**		
11.	**BANK BALANCE**				
	NAME OF BANK	**ACCOUNT NAME**	**ACCOUNT NUMBER**	**2019 AMOUNT ₦**	**2018 AMOUNT ₦**
	Zenith Bank	Salary	1013946941	33,720.62	3,069,184.93
	Union Bank	Salary	0116311998	2,805,939.04	0.00
	Zenith Bank Plc	Project	1015933181	327,998.76	31,156.00
	Zenith Bank	Revenue	1012422208	463,245.03	0.00
	UBA Bank	Salary	1022321744	20,562.42	0.00
	ECO Bank	Salary	5433085988	119,965.69	119,965.69
	Diamond Bank	-	0091979819	4,138,313.13	4,138,313.13
	Zenith Bank Plc	-	1013322185	10,270.26	10,270.26
	Total Bank			**8,221,014.95**	**7,368,890.01**

12	**SALARY ADVANCE**		
	Salary Advance	0.00	0.00
	Total Salary Advance	**0.00**	**0.00**
13	**IMPREST**		
	Hon. Sunny Chiadi	10,650,000.00	10,650,000.00
	Ekwueme I.C	650,000.00	650,000.00
	Egbuchulam Fidel	390,000.00	390,000.00
	Amadi P.C	250,000.00	250,000.00
	Chibundu Emeka	885,000.00	500,000.00
	Adiele Chizoba	425,000.00	425,000.00
	Amarachi Iwuala	885,000.00	500,000.00
	Oluoma Franca	425,000.00	425,000.00
	Blessing Emma Alaribe	375,000.00	375,000.00
	Ozor R. O	640,000.00	375,000.00
	Oguoma Christian	250,000.00	250,000.00
	Bright Onyegbule	400,000.00	400,000.00
	Anele Patricia	0.00	100,000.00
	Ike Esther	175,000.00	175,000.00
	Chukwuka Henry	300,000.00	200,000.00
	Aloma Nwosu	120,000.00	120,000.00
	Hon. Ilochukwu Benneth	2,100,000.00	2,100,000.00

	Ezeala Janefrances	100,000.00	100,000.00
	Chienye Uzoegwe	125,000.00	25,000.00
	Nwoke Mathew	575,000.00	75,000.00
	Hon. Frank Onwumere	2,300,000.00	600,000.00
	Hon. Godwin Nwankwo	590,000.00	0.00
	Hon. Beatrice Obi	1,000,000.00	0.00
	Odua E. E	690,000.00	140,000.00
	Mgberekpe	100,000.00	100,000.00
	Okafor M. N	435,000.00	50,000.00
	Ogwuiegbu Ibeawuchi	465,000.00	50,000.00
	Ijezie Agnes	435,000.00	50,000.00
	Offor Christian	320,000.00	50,000.00
	Chukwu C. N	480,000.00	0.00
	Oledika E. N.	120,000.00	0.00
	Jacinta Uche	50,000.00	0.00
	Total	**26,705,000.00**	**19,125,000.00**
14	**SERVICE ADVANCES:**		
14.1	**i. INTEGRATED FARFM PROJECT**		
	Integrated 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 RURAL ROADS:**		
	Grading Of Roads	0.00	0.00
	Sub-Total Grading of Rural Roads	**0.00**	**0.00**
14.4	iv. **RENOVATION OF BUILDINGS**		
	Renovation Of Buildings	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	27,000.00
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	Donates 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 Mathew	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	Chistian Ikoku	5,00.00	5,00.00
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	1,200,000.00	1, 200,000.00
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 Ibegbuelem	260,000.00	260,000.00
40	S. O Ezekwem	299,816.00	299,816.00
41	B. I. Anyanwu	550,000.00	550,000.00
42	Hon. Isiguzo Santa	350,000.00	350,000.00
43	Fabian Okochi	500,000.00	500,000.00
44	Edwin Mbachu	630,078.00	630,078.00
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. A 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	Chrishian 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	1,700,000.00	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	183,940.00	183,940.00
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	555,000.00	555,000.00
85	A.U Ezealo	114,000.00	114,000.00
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 Cdidinma	260,200.00	260,200.00
90	Nze Berthrand	1,250.00	1,250.00
91	Pastor Frank Alozie	19,707,210.83	10,532,829.00
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	745,000.00	745,000.00
98	Romanus Onye	30,000.00	30,000.00
99	Nwokocha Damian	3,000.00	3,000.00
100	Ndukwe Juliana	312,000.00	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
104	B. C. Chukwu	100,000.00	100,000.00
105	G. T. Mgborokwu	3,500,000.00	3,500,000.00
106	Uche Eze	695,000.00	695,000.00
107	Otuonye G. E	170,000.00	170,000.00
108	Njemanze M. U	450,000.00	450,000.00
109	Ashakonye John	1,280,000.00	1,280,000.00
110	Ugbaja B. C	1,280,000.00	1,280,000.00
111	Florence Orji	36,000.00	36,000.00

112	Amaraegbu Anthony	420,000.00	420,000.00
113	Fabian Nwosu	220,000.00	220,000.00
114	Nnayere S. A	360,000.00	360,000.00
115	Iwueze M. C	183,000.00	183,000.00
116	Anyanwu L. I. C	2,190,000.00	2,190,000.00
117	Ogwo Promise	2,458,288.000	2,458,288.000
118	Ojielu Grace	1,020,000.00	1,020,000.00
119	Osuagwu Uba	35,000.00	35,000.00
120	Ukaegbu Callista	20,000.00	20,000.00
121	Comfort Obilor	3,308,119.17	3,308,119.17
122	R. O Idike	1,658,373.98	1,658,373.98
123	A. U. Megwa	1,045,000.00	1,045,000.00
124	S. O. Chukwu	20,000.00	20,000.00
125	Hon. Mrs. Ikeokw	29,499,424.25	29,499,424.25
126	Iwu Amadi C. E	1,166,000.00	1,166,000.00
127	A. J. Oseegu	1,060,705.00	1,060,705.00
128	Chief Acho Ihim	13,084,500.00	13,084,500.00
129	Obioha Christophr	3,895,000.00	3,895,000.00
130	Ngozie Ugbu	2,626,000.00	2,626,000.00
131	Chizoba Adiele	2,136,000.00	2,136,000.00
132	Bright Onyegbule	180,000.00	180,000.00
133	Ezumah Tochukwu	30,000.00	30,000.00
134	Okey Unasu	1,290,000.00	1,290,000.00
135	B. N. Anujoroh	7,380,600.00	7,380,600.00
136	O. I. K. Oparaku	3,070,958.19	3,070,958.19
137	Hon. Nwkoro	1,080,000.00	1,080,000.00
138	E. C. Egwim	4,908,920.00	4,908,920.00
139	V. S. Osuorji	3,380,897.00	3,380,897.00
140	Hon. L Nzeribe	1,490,000.00	1,490,000.00
141	Sundry Staff	2,547,356.85	2,547,356.85
142	A . M. O. Ashamkonye	1,889,730.00	1,889,730.00
143	Uchenna Okorie	11,430,000.00	11,430,000.00
144	Agbara Samuel	1,700,000.00	1,700,000.00
145	Onyeakolisi . A	1,930,000.00	1,930,000.00
146	Chief Ogbumike C.	1,303,000.00	1,303,000.00
147	Ibe Steve	150,000.00	150,000.00
148	Blessing Emma Alaribe	475,000.00	375,000.00
149	Christian Oguoma	381,093.83	375,000.00
150	Anele P. C	125,000.00	125,000.00
151	U. J. U. Ogbu	1,212,500.00	1,212,500.00
152	P. C. Ikechukwu	456,300.00	456,300.00
153	Hon. Fabian Nwosu	110,000.00	110,000.00
154	Okereafor Victoria	728,000.00	728,000.00
155	Ohabor Kenny	3,027,000.00	3,027,000.00
156	Chukwu Onyeakagha	4,596,060.00	4,596,060.00
157	Ike Bertha	270,000.00	270,000.00
158	Ezinne Amaramiro	32,000.00	32,000.00
159	Ilo Ben	512,000.00	512,000.00
160	Ishmeal Ezealo	32,000.00	32,000.00
161	Sunday Ndukwe	100,000.00	100,000.00

162	Okoro Charity	30,000.00	30,000.00
163	Uche Okeke	130,119.59	130,119.59
164	Ngozi Iwunze	10,000.00	10,000.00
165	Iwuosa C,L	1,522,583.50	(25853,549.67)
166	Ilnus Asimugwa	20,000.00	20,000.00
167	Magdalme Okafor	174,000.00	174,000.00
168	Ilochukwu Berneth	580,000.00	480,000.00
169	Nicholas Uba	4,440,000.00	4,440,000.00
170	Njoku L. E. C	1,135,000.00	1,135,000.00
171	Alamafor Obilor	10,000.00	10,000.00
172	John Nwabuisi	10,000.00	10,000.00
173	L. E. Ihedioha	235,000.00	235,000.00
174	C. A. Muonago	150,000.00	150,000.00
175	Acho Ogbunike	1,580,000.00	1,580,000.00
176	I. C. Iwu	18,352.34	18,352.34
177	Nwachukwu Anthony	50,000.00	50,000.00
178	Nwadike Theresa	(47,000.00)	(47,000.00)
179	Uchechi Umezuruike	354,348.84	354,348.84
180	Ugwuloka T. C	975,000.00	975,000.00
181	Ndubuisi Chukwu	350,000.00	350,000.00
182	Emeka Okoronkwo	30,000.00	30,000.00
183	Ekeuba A. O	170,000.00	170,000.00
182	Uchenna Cosmos	200,000.00	200,000.00
184	Mgbenami U. A	30,600.00	30,600.00
185	Ike Esther	260,000.00	160,000.00
186	Nwokenta Jane	2,850,000.00	2,850,000.00
187	Godwin Nwankwo	6,050,000.00	6,050,000.00
188	Amaefule M. D	6,725,000.00	6,725,000.00
189	Ozurumba	3,457,000.00	3,457,000.00
190	Nicholas Uba	2,290,000.00	2,290,000.00
191	Adipue Adline	631,000.00	631,000.00
192	Okere C. O	1,040,000.00	1,040,000.00
193	Anele P. C	225,000.00	0.00
194	Ibeawuchi Ogwuegbu	495,000.00	0.00
195	Anorue Fransca	2,100.000.00	0.00
196	Onwuchekwe Rapheal	190,000.00	0.00
197	Ejimkonye Ifeanyi	70,000.00	0.00
198	Joe Agusi	275,000.00	0.00
199	Egwin Ephraim	80,900.00	0.00
200	Chukwuma O. N	160,000.00	0.00
201	Offor Christian	300,000.00	0.00
	Alozie Rowland	35,000.00	0.00
	Total PERSONAL Advance	**299,359,616.38**	**252,534,387.55**
	Grand Total Service Advance	**299,359,616.38**	**252,534,387.55**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2019**		**2018**
		BALANCE B/D ₦	**DURING YEAR** ₦	**BALANCE C/D** ₦	₦
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	2,989,600.00	2,989,600.00
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**
				15,200,446.94	**15,200,446.94**

16	**DEPOSITS:**	**2019** ₦	**2018** ₦
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	**290,756.40**	**290,756.40**

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
	MONTH:					
1	**January**	0.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	71,687,268.78
2	**February**	34,900,514.96	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	106,587,783.74
3	**March**	38,265,493.36	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	109,952,762.14
4	**April**	9,795,000.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	81,482,268.78
5	**May**	65,525,593.06	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	137,212,861.84
6	**June**	21,741,146.96	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	93,428,415.74
7	**July**	78,738,466.74	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	150,425,735.52
8	**August**	88,513,794.26	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	160,201,063.04
9	**September**	53,074,912.18	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	124,762,180.96
10	**October**	42,731,922.07	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	114,419,190.85
11	**November**	67,743,009.08	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	139,430,277.86
12	**December**	97,166,295.36	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	168,853,564.14
	Total	**635,600,112.87**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	1,495,847,338.32

SUPPLEMENTARY NOTE 2

	INTERNALLY GENERATED REVENUE (IGR):	**2019**	**2018**
	MONTH	**₦**	**₦**
	January	274,700.00	177,000.00
	February	178,200.00	52,800.00
	March	171,200.00	58,700.00
	April	145,300.00	223,400.00
	May	1,756,500.00	103,200.00
	June	197,900.00	99,000.00
	July	233,800.00	859,100.00
	August	343,600.00	264,300.00
	September	667,200.00	191,700.00
	October	438,160.00	136,350.00
	November	785,400.00	106,200.00
	December	325,550.00	69,700.00
	Total	**5,517,510.00**	**2,341,450.00**

EXPLANATIONS

1. Statutory Allocation : This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee(JAAC) Transfers to the Local Government. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to the Local Government Council	635,600,112.87
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,495,847,338.32**

2.**Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	385,206,817.17
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**833,390,623.36**

3.Capital Expenditure : This comprised of all disbursement in respect of Projects and workswhich are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Government Council	148,694,556.00
	Local Governments Joint Projects Funding by the Local Government Council	412,063,419.26
	TOTAL	**560,757,975.26**



GOVERNMENT OF IMOSTATE OF NIGERIA

FINANCIAL STATEMENTS OF ONUIMO

LOCAL GOVERNMENT COUNCIL

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

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 2019 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, 2019 to 31st December, 2019.

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.

ONUIMO LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 the Onuimo 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, 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 ONUIMO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 ofOnuimo 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, 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, 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 Onuimo Local Government Council as at 31st December, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.



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., 2019

ANNUAL BUDGET 2019		Notes	2019 ₦	2018 ₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,470,512,430.00	Statutory Allocation from JAAC	1	1,361,546,684.31	1,330,683,817.96
610,929,000.00	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
12,857,000.00	Property Rate		99,000.00	203,000.00
41,348,510.00	Licenses, Fines, Fees and Royalty		1,771,035.00	372,200.00
16,440,000.00	Earnings from Commerce		0.00	0.00
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
0.00	Miscellaneous		0.00	429,000.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
3,165,286,940.00	**Total Revenue**			
	Total Inflow from Operating Activities (A)		1,363,416,719.31	**1,331,688,027.96**
	Payments:			
531,210,135.00	Personnel Cost	5	731,621,908.99	662,890,808.54
106,580,000.00	Overhead Cost	6	61,503,457.15	54,644,340.97
0.00	Sec. Vote	7	35,481,901.00	12,690,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
2,540,493,180.00	Capital Expenditure	9	536,503,419.62	596,234,259.26
0.00	Interest Payment		0.00	0.00
3,178,283,315.00	**Total Outflow from Operating Activities (B)**		**1,365,110,686.76**	**1,326,459,410.77**
(12,996,375.00)	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**(1,693,967,.45)**	**5,228,617.19**
	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**		(1,693,967.45)	5,228,617.19
0.00	**Cash and its Equivalent as at 1/1/19**		**5,814,314.79**	**585,697.60**
0.00	**Cash and its Equivalent as at 31/12/19**		**4,120,347.34**	**5,814,314.79**

ONUIMO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	163,155.05	13,000.00
Bank	11	3,957,192.19	5,801,314.79
Total Liquid Assets (A)		**4,120,347.34**	5,814,314.79
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	35,405,000.00	10,390,000.00
Service Advance	14	345,417,239.51	343,705,372.90
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**380,822,239.51**	**354,095,372.90**
TOTAL ASSETS C = (A + B)		**384,942,586.85**	**359,909,687.69**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		249,796,161.13	228,219,261.97
Unremitted Deductions	15	36,214,028.62	32,758,028.62
Capital Development Funds			0.00
Trust and Other Public Funds			0.00
TOTAL PUBLIC FUNDS (D)		**286,010,189.75**	**260,977,290.59**
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	98,932,397.10	98,932,397.10
Total Other Liabilities (F)		**98,932,397.10**	**0.00**
TOTAL LIABILITIES G = (D + E +F)		**384,942,586,.85**	**359,909,687.69**

ONUIMOLOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
85,917,789.66	**OPENING BALANCE 1/1/19**		**228,219,261.97**				**(228,219,261.97)**
	ADD REVENUE:						
	ALLOCATIONS						
1,330,683,827.96	Statutory Allocation from JAAC	1	1,361,546,684.31	2,470,512,430.00	2,470,512,430.00	0.00	1,108,965,745.69
0.00	State Government IGR	2	0.00	610,929,000.00	610,929,000.00	0.00	610,929,000.00
	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
203,000.00	Property Rate		99,000.00	12,857,000.00	12,857,000.00	0.00	12,857,000.00
372,200.00	Licenses, Fines, Fees and Royalty		1,771,035.00	41,348,510.00	41,348,510.00	0.00	39,478,475.00
0.00	Earnings from Commerce		0.00	16,440,000.00	16,440,000.00	0.00	16,440,000.00
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
429,000.00	**Miscellaneous**		0.00	0.00	0.00	0.00	0.00
1,004,200.00	**Total Internally Generated Revenue**		**0.00**	**0.00**	**0.00**	0.00	**0.00**
	Other Revenue Sources of the Local Govt	4					
1,417,605,517.02	**Total Revenue (A)**		**1,591,635,981.28**	**3,165,286,940.00**	**3,165,286,940.00**	0.00	**1,573,650,958.72**
	EXPENDITURE						
662,890,808.54	Personnel cost	5	731,621,908.99	531,210,135.00	531,210,135.00	0.00	(200,411,773.99)
54,834,187.25	Overhead Cost	6	73,714,491.90	106,580,000.00	106,580,000.00	0.00	32,865,508.10
471,661 ,259.26	Capital Expenditure	9	536,503,419.26	2,540,493,000.00	2,540,493,000.00	0.00	2,003,989,760.74
1,189,386,255..05	**Total Expenditure (B)**		**1,341,839,820.15**	**3,178,283,315.00**	**3,178,283,315.00**	**0.00**	**1,836,443,494.85**
228,219,261.97	**OPERATING BALANCE**		**249,796,161.13**	**(12,996,375.00)**	**(12,996,375.00)**		**236,799,786.13**
228,219,261.97	**APPROPRIATIONS/TRANSFERS**		**249,796,161.13**	**(12,996,375.00)**	**(12,996,375.00)**		**236,799,786.13**
	Transfer to Capital Development Fund						
228,219,261.97	Closing Balance		**249,796,161.13**	**(12,996,375.00)**	**(12,996,375.00)**		**236,799,786.13**

ONUIMOLOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
350,456,196.43	**Opening Balance**		**107,014,199.04**	**0.00**	**0.00**	**0.00**	**107,014,199.04**
	ADD REVENUE						
228,219,261.97	**Transfer From Consolidated Revenue Fund**		249,796,161.13			0.00	236,799,786.13
	Aid and Grants						
	External Loans						
0.00	LGC Bonds					0.00	
0.00	Development Loan Stock					0.00	
0.00	Other Internal Loans(Promissory Notes)					0.00	
0.00	Internal Loans from Other Funds					0.00	
578,675,458.40	**TOTAL REVENUE**		**356,810,367.27**	**0.00**	**0.00**	**0.00**	**356,810,367.27**
	LESS CAPITAL EXPENDITURE						
471,661,259.26	**Capital Expenditure Sector**	9	**536,503,419.82**	2,540,493,180.00		0.00	2,540,493,180.00
	OTHER REVENUE SOURCE						
0.00	Repayments Internal Loans						
0.00	Repayments External Loans						
471,661,259.26	**TOTAL CAPITAL EXPENDITURE**		**536,503,419.82**	2,540,493,180.00			
0.00	Adjustments for Movements in Public Debts						
107,014,199.14	**Closing Balance**		**(179,693,059.35)**				

ONUIMO LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS		2019 ACTUAL ₦	2019 BUDGETED	VARIANCE ₦	
1	C- SHARE OF STATUTORY ALLOCTION FROM JAAC					
	Net Share of Statutory Allocation from JAAC	1	1,361,546,684.31	2,470,512,430.00	1,108,965,745.69	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory Other Agencies (NNPC Refund etc)		0.00	108,646,140.00	108,646,140.00	
	Share of Joint Account Allocation (Excess Crude)		0.00	0.00	0.00	
	Total (Gross) JAAC Allocation to Local Government		1,361,546,684.31	**2,579,158,570.00**	**1,217,611,885.69**	
	VALUE ADDED TAX					
	Share of Value Added Tax		0.00	396,540,790.00	396,540,790.00	
	Total Value Added Tax		**0.00**	**396,540,790.00**	**396,540,790.00**	

2	D- STATE GOVERNMENT INTERNALLY GENERATED REVENUE IGR (IGR):	2019 ACTUAL ₦	BUDGETED ₦	VARIANCE ₦
	Share of State Govt. Internally Generated Revenue IGR	0.00	610,929,000	(610,929,000.00)
	Total State Govt. Internally Generated Revenue	**0.00**	**610,929,000**	**610,929,000.00**
3	E- INTERNALLY GENERATED REVENUE:			
3.1	CAPITATION RATE:			
	Current Capitation Development Rate	0.00	9,000,00.00	(9,000,00.00)
	Arrears of Capitation Rate	0.00	2,500,000.00	(2,500,000.00)
	Sub-Total Capitation Rare	**0.00**	**11,500,000.00**	**11,500,000.00**

3.2	**PROPERTY RATE**			
	Current Property/Tenement Rate	0.00	9,350,000.00	9,350,000.00
	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	100,000	3,507,000.00	3,407,000.00
	Arrears of Property Rate	0.00	0.00	0.00
	Sub-Total Property Rate	**100,000**	**12,857,000.00**	**12,757,000.00**
3.3	**LICENSES, FINES & FEES:**			
	Towing of Vehicles fee	0.00	2,200,000.00	(2,200,000.00)
	Obstruction & Nuisance Fee	0.00	60,000.00	60,000.00
	Bicycle Licenses Fee	0.00	152,160.00	152,160.00
	Liquor Licenses (Wine Bear)	0.00	625,000.00	(625,000.00)
	Native Liquor Licenses Fee	0.00	30,000.00	(30,000.00)
	Wheelbarrow License Fees	0.00	50,000.00	(50,000.00)
	Native Tobacco License	0.00	33,000.00	(33,000.00)
	Squander/Hawkers Permit	0.00	70,200.00	(70,200.00)
	Buses/Commercial Vehicles Licenses	0.00	1,530,000.00	(1,530,000.00)
	Registration of Buses/ Commercial Vehicles	0.00	50,000.00	50,000.00
	Operational/Business Permit	0.00	300,000.00	300,000.00
	Motor Cycle License Fees	0.00	153,300.00	153,300.00
	Eating House License Fees	0.00	200,000.00	200,000.00
	Kiosk License Fees	0.00	125,000.00	125,000.00
	Bakery House License Fees	0.00	1,000,000.00	1,000,000.00
	Hotel Fees	0.00	0.00	0.00
	Auctioneers License Fees	0.00	15,000.00	15,000.00
	Canon Shooting License Fees	0.00	18,000.00	18,000.00
	Customary Marriage Registration Fees	0.00	250,000.00	250,000.00
	Statutory Marriage Fees	0.00	0.00	0.00
	Entertainment/Drumming Fees	0.00	20,000.00	20,000.00
	Control of Noise Permit	0.00	0.00	0.00

	Cinematograph License Fees	0.00	0.00	0.00
	Naming of Street Reg. Fees	0.00	250,000.00	250,000.00
	Renewal Fees (Various)	0.00	0.00	0.00
	Radio Television License Fees	0.00	27,000.00	27,000.00
	Club, Cultural & Social Org. Reg. Fees	380,000	250,000.00	250,000.00
	Identification/ Oath Fees	989,500	4,500,000.00	4,500,000.00
	Dislodging Septic Tank Lic. Fees	0.00	330,000.00	330,000.00
	Earning from Environmental Sanitation Services	0.00	150,000.00	150,000.00
	Poundage Fees/Sale of Strayed Animal	0.00	0.00	0.00
	Reg. of Birth & Death	0.00	0.00	0.00
	Dispensary Fees	154,900	175,000.00	175,000.00
	Maternity Fess	246,635	792,000.00	792,000.00
	Laboratory Test Fee	0.00	0.00	0.00
	Reg. of Ezeship Fees	0.00	5,000,000.00	5,000,000.00
	Tender Fees	0.00	10,000,000	10,000,000
	Building Plan Checking Fees	0.00	45,000.00	45,000.00
	Truck License	0.00	22,500	(22,500)
	Open Air Preaching Permit	0.00	50,000.00	50,000.00
	Hotel with Lodging Less than 10 rooms	0.00	100,000.00	100,000.00
	Cabinet/Furniture Making License	0.00	209,000.00	209,000.00
	Sand Excavation Fees	0.00	150,000.00	150,000.00
	Cottage Industry Fees	0.00	500,000.00	500,000.00
	Oil Processing/Kernel Crack Fees	0.00	550,000.00	550,000.00
	Rice Mill Cassava/Corn Grinding Fees	0.00	375,000.00	375,000.00
	Ingredient Grinding License Fees	0.00	225,750.00	225,750.00
	Painting/Spraying & Sign Writing Workshop Fee	0.00	750,000.00	750,000.00
	Wedding Machine License Fees	0.00	750,000.00	750,000.00
	Electronics Radio/Television Workshop License Fees	0.00	0.00	0.00
	Blacksmith/Workshop License Fees	0.00	10,000.00	10,000.00
	Wood Making and Carpentry workshop license Fees	0.00	100,000.00	100,000.00
	Battery Charger License Fees	0.00	200,000.00	200,000.00
	Printing Press	0.00	500,000.00	500,000.00
	Vulcanizing License Fees	0.00	50,000.00	50,000.00

	Panel Beater License Fees	0.00	250,000.00	250,000.00
	Motor Spare Parts License Fees	0.00	0.00	0.00
	Clock/Watch Repair License Fees	0.00	67,500.00	67,500.00
	Reg. of Laundries & Dry Cleaners License Fee	0.00	100,000.00	100,000.00
	Motor Mechanical Workshop	0.00	1,200,000.00	1,200,000.00
	Building Material License Fees	0.00	300,000.00	300,000.00
	Surface Kerosene Tank Fees	0.00	750,000.00	75,000.00
	Photocopying & Document Service License Fees	0.00	140,000.00	140,000.00
	Block Making with Machine License Fees	0.00	1,200,000.00	1,200,000.00
	Sewing Institute License Fees	0.00	150,000.00	150,000.00
	Hair Dressing/Barbing Salon Fees	0.00	100,000.00	100,000.00
	Water Borehole Commercial License Fees	0.00	350,000.00	350,000.00
	Local Hair Barbing/Plating License Fees	0.00	20,000.00	20,000.00
	Road Agents License Fees	0.00	0.00	0.00
	Advertisement License Fees	0.00	400,000.00	400,000.00
	Sale Of Unserviceable Store License Fees	0.00	0.00	0.00
	Hire Charges/Heavy Equipment Fees	0.00	750,000.00	750,000.00
	Sale of Stores Fees	0.00	0.00	0.00
	Survey and Plot Fees	0.00	500,000.00	500,000.00
	Approval Building Plan Fees	0.00	0.00	0.00
	Mortgage Sub-lease Suing Fees	0.00	0.00	0.00
	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
	Commission on Tranter of Plot Fees	0.00	0.00	0.00
	Sub-Total License , Fees & Fines	1,771,035.00	**41,348,510.00**	**39,477,475.00**
3.4	**EARNING FROM COMMERCE:**			
	Market Toll/ Stallage Fess	0.00	5,600,000.00	5,600,000.00
	Motor Pack Fess	0.00	690,000.00	690,000.00
	Shops/Shopping Center Fees	0.00	0.00	0.00
	Cattle House Fees	0.00	0.00	0.00
	Slaughter House Fees	0.00	2,500,000.00	2,500,000.00

	Earning From Transport Services	0.00	0.00	0.00
	Earning From Industrial Undertakings	0.00	0.00	0.00
	Earning From Agricultural Undertakings	0.00	6,450,000.00	6,450,000.00
	Earning From Sales of Water with Tankers	0.00	150,000.00	150,000.00
	Earning From Commercial Undertakings	0.00	0.00	0.00
	Sub- Total		**16,440,000.00**	**16,440,000.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY**			
	Rent on Local Got. Quarters	0.00	0.00	0.00
	Rent on Other Local Govt. Buildings	0.00	0.00	0.00
	Rent on Local Govt. Landed Property	0.00	1,700,000.00	1,700,000.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Govt. Property	**0.00**	**1,700,000.00**	**1,700,000.00**
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 Account	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/Repayment	**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	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENT**			

3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Govt.	0.00	0.00	0.00
	Grants from State Govt.	0.00	0.00	0.00
	Other Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENT**			
	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**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses & Overpayment	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			
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	**1,871,035.00**		
5.	**PERSONNEL COST**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			

	The Executive	30,613,156.16	180,565,360.00	149,952,203.84
	The Legislative	0.00	0.00	0.00
	Community Govt. Council	0.00	0.00	0.00
	Sub-Total Consolidated Revenue Fund Charges	**30,613,156.16**	**180,565,360.00**	**149,952,203.84**
5.2	**PERSONNEL EMOLUMENT**			
	Administration	49,641,108.09	71,576,472.00	21,935,363.91
	Finance	27,044,740.50	44,450,688.00	17,405,947.50
	Medical and Health	108,118,905.00	83,273,277.00	(24,846,628.00)
	Planning, Research and Statistics	6,905,800.72	15,179,873.00	8,274,072.28
	Agricultural and Natural Resource	10,140,502.29	26,069,310.00	15,928,807.71
	Works, Transport and Housing	13,723,937.08	31,878,570.00	18,154,632.92
	Information, Education and Social Welfare	14,205,955.96	32,586,585.00	18,380,629.04
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	(389,696,714.08)
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	(58,487,092.11)
	Sub-Total Personnel Cost	**677,964,752.83**	**305,014.775.00**	**372,949,977.83**
5.3	**MISCELLANEOUS**			
	Entraco	2,020,000..00	0.00	2,020,000..00
	Adult Instructors	5,786,000.00	0.00	5,786,000.00
	NYSC Corp Members	2,050,000.00	5,000,000.00	2,050,000.00
	IT Students/Med-wives	2,210,000.00	0.00	2,210,000.00
	NEPAD	0.00	5,000,000.00	5,000,000.00
	Donations	0.00	300,000.00	300,000.00
	The Handicapped	0.00	1,500,000.00	1,500,000.00
	Postal Agents	288,000.00	500,000.00	212,000.00
	Youth & Sports	0.00	500,000.00	500,000.00
	Research Work & Consultancy	0.00	500,000.00	500,000.00
	Logistics for Estimate	0.00	1,000,000.00	1,000,000.00
	Monitory Committee on Project	0.00	2,000,000.00	2,000,000.00
	Children's Day Celebration	0.00	500,000.00	500,000.00
	Independence Day Celebration	0.00	1,500,000.00	1,500,000.00
	August Meeting	4,965,000.00	2,000,000.00	2,965,000.00

	Local Govt. Advertisement/Publicity	0.00	200,000.0	200,000.0
	Skill Acquisition	0.00	1,680,000.00	1,680,000.00
	NSCDC	0.00	3,000,000.00	3,000,000.00
	Vigilante	0.00	2,000,000.00	2,000,000.00
	JAAC Administration	0.00	6,500,000.00	6,500,000.00
	Local Govt. Election	0.00	5,000,000.00	5,000,000.00
	Contingency	0.00	7,000,000.00	7,000,000.00
	ICW	5,725,000.00	0.00	5,725,000.00
	Total Miscellaneous	**23,044,000.00**	**45,630,000.00**	**22,586,000.00**
5.4	**PERSONNEL ANALYSIS**			
	Total Number of Employee at the Beginning of the Year			
	Total Number of Employee in the Year			
	Total Number of Employee Retired/Transferred or Left During the Year			
	Total Number of Employee at the End of the Year			
6.	**OVERHEAD COST**			
6.1	**OVERHEAD COST BY FUNCTIONS:**			
	Traveling and Transport	2,752,130.00	12,500,000.00	9,747,870.00
	Utility Services	0.00	0.00	0.000
	Telephone and Postal Services	0.00	1,000,000.00	1,000,000.00
	Stationary and Printing/Photocopy	6,439,080.00	24,800,000.00	1,639,000.00
	Maintenance of Office	3,500,000.00	0.00	(3,500,000.00)
	Maintenance of Office Furniture & Equipment	5,615,535.00	9,000,000.00	3,618,000.00
	Maintenance of Vehicle & Capital Assets	1,215,765.00	3,600,000.00	2,384,000.00
	Consultancy and Professional Services	0.00	1,130,000.00	1,130,000.00
	Training Staff/ Dev. And welfare	18,592,034.75	13,500,000.00	(5,092,034.75)
	Entertainment & Hospitality	13,463,900.00	3,550,000.00	(9,913,900.00)
	Waste Management	7,400,000.00	0.00	7,400,000.00
	Provision of Service Material	5,827,576.94	9,300,000.00	3,472,423.06

	Miscellaneous Expenses	8,908,470.21	18,200,000.00	9,291,529.79
	Total Overhead Cost by Function	**73,714,491.90**	**106,580,000.00**	**32,865,508.10**
	Unretired Advance	12,211,034.75	0.00	0.00
	Grand Total	**61,503,457.15**	**106,580,000.00**	**45,075,542.85**
6.2	**OVERHEAD COST BY SECTOR DEPARTMENT:**			
	The Council	21,746,050.21	22,500,000.00	753,949.79
	Administration	7,711,125.00	18,000,000.00	10,288,875.00
	Finance	17,768,330.00	18,500,000.00	731,670.00
	Medical and Health	7,262,235.00	18,300,000.00	11,037,765.00
	Planning, Research and Statistics	5,827,576.94	12,580,000.00	6,752,423.09
	Works, Transport and Housing	5,689,140.00	6,200,000.00	510,860.00
	Information Education and social Welfare	2,055,000.00	4,100,000.00	2,045,000.00
	Agriculture and Natural Resources	2,445,000.00	6,400,000.00	3,955,000.00
	Sub-Total Overhead Cost by Sector (Department)	**73,714,491.90**	**106,580,000.00**	**32,865,508.10**
7	**Imptrest & Sec. Vote**	35,481,901.00	0.00	35,481,901.00
	TOTAL	**35,481,901.00**	**0.00**	**35,481,901.00**
8	**Integrated Farm**	0.00	0.00	0.00
	TOTAL	**0.00**	**0.00**	**0.00**
9	**CAPITAL EXPENDITURE:**			
	Rehabilitation of Road/ Constr. Equipments	48,864,795.00	2,195,260,222.00	2,146,395,427.00
	Purchase of Rice	24,000,000.00	0.00	(24,000,000.00)
	Purchase of Motor Vehicle	15,000,000..00	99,732,778.00	84,732,778.00
	Building of Secretariat/Stadium	51,575,205.00	243,500,000.00	191,924,795.00

	Local Governments Joint Projects	412,063,419.26	0.00	(412,063,419.26)
	Total Capital Expenditure	**536,503,419.26**	**2,540,493,000.00**	**2,003,689,580.74**

	LIQUID ASSETS		
	CASH BALANCE:		
10	Cash at Hand	163,155.05	13,00.00
	Total Cash	**163,155.05**	**13,00.00**

11	**BANK BALANCE**				
	NAME OF BANK	**ACCOUNT NAME**	**ACCOUNT NUMBER**		
	1. FCMB		1907471013	16,039.52	14,943.86
	2. FCMB		1953904017	1,319,415.01	0.00
	3. Zenith Bank		1014135627	2,390,677.23	(667.50)
	4. Unity Bank			3,725.70	3,725.70
	5. First Bank		2022825720	6,448.00	6,448.00
	6. First Bank		2008475604	1,151.09	1,151.09
	7. First Bank		2018407132	4,18260	4,182.60

	8. UBA		1017629558	751.06	751.06
	9. Zenith Bank		1015972302	45,282.00	5,601,266.50
	10. FCMB		5030049929	170,59303	170,593.03
	11. Zenith Bank			(1,073.05)	(1,073.05)
	-Total Bank			**3,957,192.19**	**5,801,314.79**
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	1,100,000.00
	4. Lebechi Gerald U	4,200,000.00	4,200,000.00
	5. Ijeoma Olivia Nkeiru	400,000.00	400,000.00
	6. Alakwe Kelechi	800,000.00	400,000.00
	7. Oguchinti Nma C	960,000.00	960,000.00
	8. Amaefule Anselem	185,000.00	185,000.00
	9. Okafor Justina C.	500,000.00	500,000.00
	10. Nwosu Okechukwu	720,000.00	720,000.00
	11. Emelle Nkechi	350,000.00	350,000.00
	12. Iyiakaimo Margareta	735,000.00	300,000.00
	13. Anorue Timothy	300,000.00	300,000.00
	14. Omeike Casmir	835,000.00	300,000.00
	15. Eluchie Edith	150,000.00	300,000.00
	16. Emenanuibe Harriet	300,000.00	300,000.00
	17. Hon. Silas Onyeiwu	9,750,000.00	0.00
	18. Osuoha Everistus	970,000.00	0.00
	19. Adimegwu Sylvester	520,000.00	0.00
	20. Mbachu Edwin	425,000.00	0.00
	21. Maduabuchi Chinyere	295,000.00	0.00
	22. Onyekwe Kingsley	535,000.00	0.00
	23. Oneyedeke Hyginus	300,000.00	0.00
	24. Ubenwunne Emeka	350,000.00	0.00
	25. Christiana Chukwu	350,000.00	0.00
	26. Cecilia Chukwukere	350,000.00	0..00
	27. Ogechukwu Offormata	350,000.00	0.00
	28. Eze Nkechi	350,000.00	0.00
	29. Ejisimekwu Lambert	350,000..0	0.00
	30. Chibueze Anderson	450,000.00	0.00
	31. Chukwu Obiodu	350,000.00	0.00
	32. Oscar Alaneme	350,000.00	0.00
	33. Duru Ndidi	300,000.00	0.00
	34. Augustus Chikezie	1,500,000.00	0.00
	35. Hon. Kingsley Michael	4,740,000.00	0..00
	36. Hon. Bethren	30,000.00	0.00
	37. Hon. Nwaeguru	30,000.00	0.00

	38. Hon. Duru	85,000.00	0.00
	39. Hon. Titus	45,000.00	0.00
	40. Alaneme Onyinyechi	85,000.00	0.00
	41. Hon. Eze Evis	80,000.00	0.00
	42. Ntamariwme K. C	90,000.00	0.00
	43. Ajaegbu H. L.	40,000..00	0.00
	44. Ikechukwu N.	40,000.00	0..00
	45. Nwokori T.	40,000.00	0.00
	46. Nnabuihe V. C	40,000.00	0.00
	47. Okoroafor A. K	40,000.00	0.00
	48. Ogueche E	40,000.00	0.00
	49. Iwuafor H. C	40,00.00	0.00
	50. Ekwebelem P. C	40,000..00	0.00
	51. Iwuoha J. C	40,000.00	0..00
	52. Nwadike	40,000.00	0.00
	53. Hon. Madu Emeke	40,000.00	0.00
	54. Onynabuo. S	40,000.00	0.00
	55. Hon. Ignatius Okechi	40,000.00	0.00
	56. Hon. Vincent Ike	40,00.00	0.00
	57. Hon. Gorathy Chikezie	40,000.00	0.00
	58. Hon. Fabian.	40,00.00	0..00
	Total Imprest	**35,405,000.00**	**10,390,000.00**

14	**SERVICE ADVANCE:**		
	PROJECT ADVANCE:		
14.1	**INTEGRATED FARM PROJECTS:**		
	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	5,776,671.53	5,776,671.53
14.2	**CHAPEL PRJECT**		
	a. Hon. Orjiakor Clifford	12,800,000..00	12,800,000..00
	Sub-Total	**12,800,000.00**	**12,800,000.00**
14.3	**GRADING OF ROAD/CONSTR. OF DRAINAGES:**		
	a. Hon. Orjiakor Clifford	22,000,000.00	22,000,000.00
	b. Onyekwere Kingsley	20,000,000.00	0.00
	c. Iroegbu Chnedu	3,980,000.00	0.00
	Total	**45,980,000.00**	**22,000,000.00**
14.4	**RENOVATION OF BUILDING**		
	Repairs and Minor Works	0.00	0.00
	Sub-Total Renovation of Building	**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	1,079,950.96	1,079,950.96
5	Ikebunna Edwin	2,000.00	2,000.00
6	Chinedu Iregbu	6,931,000.00	5,931,000.00
7	Amaechi Christopher	2,293,000.00	2,293,000.00
8	Okpara H.U.	6,900,550.00	6,900,550.00
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	6,608,557.00	6,608,557.00
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	3,140,000.00	3,140,000.00
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	4,786,874.36	24,948,608.47
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	1,053,000.00	7,053,000.00
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	489,000.00	7,489,000.00
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.	1.479,134.35	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	3,150,000.00	3,150,000.00

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.	8,033,000.00	8,033,000.00
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	4,700,000.00	4,700,000.00
105	Maduike Celestine	25,000.00	25,000.00
106	Ephraim Opara	459,500.00	459,500.00
107	Ibekwe E.O.	10,000.00	57,500.00
108	Ukwuoma Elizabeth	280,000.00	10,000.00
109	Amaefule A.C.	3,193,000.00	280,000.00
110	Udenkwo Val	30,000.00	3,193,000.00
111	Nwachukwu C.C.	140,000.00	30,000.00
112	Mgbemere Caroline	60,000.00	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	166,000.00	166,000.00
128	Jude Obaegbu	300,000.00	300,000.00
129	Igwe Charles	70,000.00	70,000.00
130	Opara Emeka	420,000.00	420,000.00
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.	180,000.00	180,000.00
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	225,000.00	225,000.00
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	7,547,650.00	7,547,650.00
162	Ozowara D.	47,000.00	47,000.00
163	Ndukaku Ijeomah	6,077,110.00	6,077,110.00
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	15,858,077.00	66,358,077.00
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	2,198,491.06	2,198,491.06
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.	7,330,000.00	7,330,000.00
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	40,000.00	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	1,844,475.77	1,144,465.00
224	Amaefule C. E. (Int. Auditor)	1,100,000.00	1,100,000.00
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	Osuoha Everistus	0.00	0.00
229	Adimegwu O. E	0.00	0.00
230	Nwosu Okechukwu	0.00	0.00
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	1,835,000.00	1,35,000.00
232	Hon. Lebechi Uche Gerald	3,400,000.00	3,400,000.00
233	Oguchinti Nma	800,000.00	800,000.00
234	Hon. Chikezie August us	16,334,798.72	16,334,798.72
235	Nwaduru, T.A.	45,000.00	45,000.00
236	Akwaka Florence	850,000.00	850,000.00
237	Osuha Everistus	115,000.00	0.00
238	Adimegwu O.E	30,000.00	0.00
239	Hon. Anderson Chikezie	4,925,000.00	0.00
240	chukwulebe Leonand	102,239.95	0.00
241	Igwe Peter	440,000.00	0.00
242	Chukwulebe Lucy	5,140,350.00	0.00
243	C. M. Okwara	4,208,500.00	0.00
244	Adimegwu Sylvester	1,375,000.00	0.00

245	Oziligbo Chinyere	50,000.00	0.00
246	Hon. Oscar A.laneme	5,900,000.00	0.00
247	Iwuorisha Uche	55,000.00	0..00
248	Hon. Silas Onyeiwu	6,795,,008.06	0.00
249	Onyejiuwa Doris	400,000.00	0.00
250	Hon. Kingsley Micheal	2,500,000.00	0.00
	Total Personel Advance	**280,860,567.98**	**303,128,701.37**
	Grand Total Advance	**345,417,239.51**	**343,705,372.90**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2019**		**2018**
		BALANCE B/D	**DURING YEAR**	**BALANCE C/D**	
		₦	**₦**	**₦**	**₦**
15.1	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	32,648,938.83	0.00	32,648,938.83	32,648,938.83
	Value Added Tax (VAT)	3,456,000.00	0.00	3,456,000.00	0.00
	Sub-Total Unremitted Taxes	**36,104,938.83**	**0.00**	**36,104,938.83**	**32,648,938.83**
15.2	**UNREMITTED DEDUCTIONS FROM SALARY:**				

	NULGE Union Dues	(565,536.93)	0.00	(565,536.93)	(565,536.93)
	NULGE Welfare	794,865.14	0.00	794,865.14	794,865.14
	Staff Welfare Scheme (SWA)	330,210.00	0.00	330,210.00	330,210.00
	MHWU	(484,399.09)	0.00	(484,399.09)	(484,399.09)
	NANNM	31,006.65	0.00	31,006.65	31,006.65
	NACHPM	12,944.00	0.00	12,944.00	12,944.00
	Sub-Total Unremitted Deductions from Salary:	**109,089.79**	**0.00**	**109,089.79**	**109,089.79**
	Grant Total Unremitted Deductions from Salary:	**32,758,028.62**	**0.00**	**36,214,028.62**	**32.758.028.62**

16	**DEPOSITS:**	**2019** **₦**	**2018** **₦**
1.	Dishonored 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	**98,932,397.10**	**98,932,394.10**

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
	MONTH:					
1	**January**	0.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	71,687,268.78
2	**February**	23,354,140.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	95,041,408.78
3	**March**	28,678,916.30	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	100,366,185.08
4	**April**	12,120,000.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	83,807,268.78
5	**May**	54,874,341.54	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	126,561,610.32
6	**June**	21,383,573.62	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	93,070,842.40
7	**July**	58,293,638.41	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	129,980,907.19
8	**August**	68,210,096.88	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	139,897,365.66
9	**September**	50,035,875.78	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	121,723,144.56
10	**October**	56,483,537.06	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	128,170,805.84
11	**November**	50,028,883.79	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	121,716,152.57
12	**December**	77,836,455.48	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	149,523,724.26
	Total	**501,299,458.46**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	1,361,546,683.91

SUPPLEMENTARY NOTE 2

	INTERNALLY GENERATED REVENUE (IGR):	**2019**	**2018**
	MONTH	**₦**	**₦**
	January	70,700.00	93,300.00
	February	78,200.00	0.00
	March	144,000.00	17,100.00
	April	115,635.00	53,800.00
	May	483,900.00	211,700.00
	June	125,400.00	24,600.00
	July	143,900.00	45,100.000
	August	214,000.00	20,400.00
	September	92,100.00	23,900.00
	October	136,500.00	462,900.00
	November	228,700.00	27,900.00
	December	38,000.00	23,500.00
	Total	**1,871,035.00**	**1,004,200.00**

EXPLANATIONS

1 Statutory Allocation : This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee(JAAC) Transfers to the Local Government. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to the Local Government Council	501,299,458.86
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,361,546,684.31**

The total transfers above fell short of total allocation from FAAC to the State.

2.10% share of the State Internally Generated Revenue During the period under review, the Local Government Councils did not receive their share of the State Internally Generated Revenue.

3 Personnel Cost: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	283,438,102.80
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**731,621,908.99**

4. Capital Expenditure : This comprised of all disbursement in respect of Projects and workswhich are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Government Council	124,440,000.00
	Local Governments Joint Project Funding by the Local Government Council	412,063,419.26
	TOTAL	**536,503,419.26**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF ORLU

LOCAL GOVERNMENT COUNCIL

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

[redacted]

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 2019 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, 2019 to 31st December, 2019.

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, 2019

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, 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 IDEATO NORTH LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 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, 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 ofOrlu 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 Orlu Local Government Council as at 31st December, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.

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., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,835,578,793.00	Statutory Allocation from JAAC	1	1,782,691,307.83	1,565,375,996.84
11,357,875.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE	3		
35,500,000.00	Capitation Rate		56,700.00	0.00
59,000,000.00	Property Rate		705,000.00	630,000.00
57,372,240.00	Licenses, Fines, Fees and Royalty		6,068,850.00	2,474,800.00
30,000,000.00	Earnings from Commerce		403,500.00	15,100.00
6,300,000.00	Rent on Local Govt. Property		152,000.00	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
22,192,224.00	Miscellaneous		0.00	112,095.92
210,364,464.00	Other Revenue Sources	4	0.00	0.00
	Total Revenue			
3,057,301,132.00	**Total Inflow from Operating Activities (A)**		**1,790,077,357.83**	**1,568,607,992.76**
	Payments:			
809,,835,381.00	Personnel Cost	5	1,017,663,304.03	857,791,435.96
83,176,180.00	Overhead Cost	6	131,876,683.03	52,084,139.17
0.00	Sec. Vote	7	55,190,000.00	23,480,000.00
0.00	Integrated Farm Projects	8	492,000.00	364,900.00
1,986,875,000.00	Capital Expenditure	9	592,820,399.26	634,762,159.26
0.00	Interest Payment		0.00	0.00
2,879,886,561.00	**Total Outflow from Operating Activities (B)**		**1,798,042,386.32**	**1,568,482,634.39**
559,820,399.26	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**(7,965,028.49)**	**125,358.40**
	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**		**(7,965,028.49)**	125,358.40
0.00	**Cash and its Equivalent as at 1/1/19**		**9,180,219.53**	**9,057,856.23**
0.00	**Cash and its Equivalent as at 31/12/19**		**1,215,191.04**	**9,183,214.63**

ORLU LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	9,425.50	7,568.30
Bank	11	1,205,765.54	9,175,646.33
Total Liquid Assets (A)		**1,215,191.04**	**9,183,214.63**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	28,568,395.00	29,109,500.00
Service Advance	14	466,494,158.52	459,674,571.42
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**494,750.553.52**	**488,784,071.42**
TOTAL ASSETS C = (A + B)		**496,277,744.56**	**497,967,286.05**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		422,444,005.16	425,718,246.65
Unremitted Deductions	15	27,967,632.38	26,382,932.38
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**450,411,637.54**	**452,101,179.03**
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	45,866,107.02
Total Other Liabilities (F)			**45,866,107.02**
TOTAL LIABILITIES G = (D + E +F)		**496,277,744.56**	**497,967,286.05**

ORLU LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
392,088,443.35	**OPENING BALANCE 1/1/19**		**425,718,246.65**	**0.00**	**0.00**		**(425,718,246.65)**
	ADD REVENUE:						
	ALLOCATIONS						
1,565,375,996.84	Statutory Allocation from JAAC	1	1,782,691,307.83	2,835,578,793.00	2,835,578,793.00	0.00	1,052,887,485.17
0.00	State Government IGR	2	0.00	11,357,875.00	11,357,875.00	0.00	11,357,875.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		56,700.00	35,500,000.00	35,500,000.00	0.00	35,443,300.00
630,000.00	Property Rate		705,000.00	59,000,000.00	59,000,000.00	0.00	**58,295,000.00**
2,474,800.00	Licenses, Fines, Fees and Royalty		6,068,850.00	57,372,240.00	57,372,240.00	0.00	51,303,390.00
15,100.00	Earnings from Commerce		403,500.00	30,000,000.00	30,000,000.00	0.00	29,596,500.00
0.00	Rent on Local Govt. Property		152,000.00	6,300,000.00	6,300,000.00	0.00	6,148,000.00
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
112,095.92	**Miscellaneous**		0.00	22,192,224.00	22,192,224.00	0.00	22,192,224.00
3,231,995.92	**Total Internally Generated Revenue**		**7,386,050.00**	**210,364,464.00**	**210,364,464.00**	0.00	**202,978,414.00**
	Other Revenue Sources of the Local Govt	4					
1,960,696,436.11	**Total Revenue (A)**		**2,215,795,604.48**	**3,057,301,132.00**	**3,057,301,132.00**	0.00	**841,505,527.52**
	EXPENDITURE						
857,791,435.96	Personnel Cost	5	1,017,663,304.03	809,,835,381.00	809,,835,381.00	0.00	(207,827,923.03)
102,424,594.54	Overhead Cost	6	215,867,896.03	83,176,180.00	83,176,180.00	0.00	(132,691,716.03)
574,762,159.26	Capital Expenditure	9	559,,820,399.26	1,986,875,000.00	1,986,875,000.00	0.00	1,427,054,600.74
1,534,978,189.76	**Total Expenditure (B)**		**1,793,351,599.32**	**2,879,886,561.00**	**2,879,886,561.00**	**0.00**	**1,086,534,961.68**
425,718,246.35	**OPERATING BALANCE**		**422,444,005.16**	**177,414,571.00**	**177,414,571.00**		245,029,434.14
	APPROPRIATIONS/TRANSFERS						
425,718,246.35	Transfer to Capital Development Fund		**422,444,005.16**	**177,414,571.00**	**177,414,571.00**		245,029,434.14
425,718,246.65	Closing Balance		**422,444,005.16**	**177,414,571.00**	**177,414,571.00**		245,029,434.14

ORLU LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
391,487,114.29	**Opening Balance**		**242,443,201.68**	**0.00**	**0.00**	**0.00**	**(242,443,201.68)**
	ADD REVENUE						
425,718,,246.65	**Transfer From Consolidated Revenue Fund**		422,444,005.16	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		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
817,205,360.94	**TOTAL REVENUE**		**664,887,206.84**	**0.00**	**0.00**	**0.00**	
574,762,159.26	**LESS CAPITAL EXPENDITURE**		**559,820,399.26**	**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		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
574,762,159.26	**TOTAL CAPITAL EXPENDITURE**		**559,820,399.26**	**1,986,875,000.00**	**1,986,875,000.00**	0.00	**1,427,054,600.74**
	Adjustments for Movements in Public Debts						
242,443,201.68	**Closing Balance**		105,066,807.58				

ORLU LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS		2019			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,782,691,307.83	2,303,781,710.00	521,090,402.17	
	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		**1,782,691,307.83**	**2,493,355,989.00**	**710,664,681.17**	
	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	2019		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	**11,357,875.00**	**11,357,875.00**
	Total State Government Internally Generated Revenue	**0.00**	**11,357,875.00**	**11,357,875.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	56,700.00	30,000,000.00	29,943,300.00
	Arrears of Capitation Rate	0.00	5,500,000.00	5,500,000.00
	Sub-Total Capitation Rate	**56,700.00**	**35,500,000.00**	**35,443,300.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	705,000.00	20,500,000.00	19,795,000.00
	Commercial Buildings	0.00	1,200,000.00	1,200,000.00
	Filling Stations	0.00	5,200,000.00	5,200,000.00
	Commercial Banks	0.00	3,300,000,00	3,300,000.00
	Communication Mast	0.00	21,500,000.00	21,500,000.00
	Arrears of Property Rate	0.00	7,300,000.00	7,300,000.00
	Sub-Total Property Rate	**705,000.00**	**59,000,000.00**	**58,295,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	0.00	0.00
	Obstruction and Nuisance Fees	0.00	250,000.00	250,000.00
	Bicycle License Fess	0.00	300,000.00	300,000.00
	Liquor License (Wine/ Beer)	0.00	1,600,000.00	1,600,000.00
	Native Liquor License	0.00	220,000.00	220,000.00
	Wheelbarrow License Fees	0.00	330,000.00	330,000.00
	Native Tobacco License	0.00	200,000.00	200,000.00
	Squatter/ Hawkers Permit	0.00	1,200,000.00	1,200,000.00
	Buses/Commercial Vehicles Emblems(various)	0.00	2,200,000.00	2,200,000.00
	Registration of Buses/Commercial Vehicles	0.00	1,100,000.00	1,100,000.00
	Operational Business Permit	679,000.00	1,300,00.00	621,000.00
	Motorcycle License Fees	0.00	300,000.00	300,000.00
	Eating House License Fees	0.00	200,000.00	20,000.00
	Kiosk License Fees	0.00	200,500.00	200,500.00
	Bakery House License Fees	0.00	200,000.00	200,000.00
	Hotel Fees	0.00	1,000,000.00	1,000,000.00
	Auctioneers License Fees	0.00	200,000.00	200,000.00
	Canon Shooting License Fees	0.00	150,000.00	150,000.00
	Customary Marriage Registration Fees	380,000.00	500,000.00	500,000.00
	Statutory Marriage Fees	0.00	500,000.00	500,000.00
	Entertainment/Drumming Fees	0.00	150,000.00	150,000.00
	Control of Noise Permit	0.00	150,000.00	150,000.00
	Cinematograph License Fees	0.00	200,000.00	200,000.00
	Naming of Street Registration Fees (Various)	191,000.00	5,600,000.00	5,409,000.00
	Renewal Fees (Various)	25,000.00	500,000.00	475,000.00
	Radio/Television License Fees	0.00	20,000.00	20,000.00
	Clubs,Cultural and Social Organization Registration Fees	37,500.00	550,000.00	512,500.00
	Identification/Oath Fees	1,313,000.00	3,100,000.00	1,787,000.00
	Disloading Septic Tank License Fees	0.00	40,000.00	40,000.00
	Earning from Environmental Sanitation Services	0.00	350,000.00	350,000.00

	Poundage Fees/Sales of Strayed Animal	0.00	100,000.00	100,000.00
	Registration of Birth and Death	20,000.00	550,000.00	530,000.00
	Dispensary/ Maternity Fees	0.00	800,000.00	80,000.00
	Maternity Fee	1,404,850.00	1,500,000.00	95,150.00
	Loading/offloading	5,000.00	0.00	5,000.00
	Road closure	25,000.00	0.00	25,000.00
	Ezeship presentation	750,000.00	0.00	750,000.00
	Laboratory Test Fees	0.00	1,500,000.00	1,500,000.00
	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	390,000.00	400,000.00	10,000.00
	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/Corn Grinding License Fees	0.00	0.00	0.00
	Ingredient Grinding License Fees	0.00	100,000.00	100,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	100.000.00	100.000.00
	Welding Machine License Fees	0.00	70,000.00	70,000.00
	Electronics Radio/Television Workshop License Fees	0.00	1,000.000.00	1,000.000.00
	Blacksmith Workshop License Fees	0.00	550,000.00	550,000.00
	Wood Making and Carpentry Workshop License Fees	0.00	400,000.00	400,000.00
	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	300,000.00	300,000.00
	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 License Fees	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	848,500.00	4,600,000.00	5,448,500.00
	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
	Sales of Store Fees	0.00	665,500.00	665,500.00
	Survey and Plot Fees	0.00	200,000.00	200,000.00
	Approved Building Plan Fees	0.00	1,000,000.00	1,000,000.00
	Mortgage Sub-Lease Survey Fees	0.00	0.00	0.00
	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	650,000.00	650,000.00
	Sub-Total Licenses, Fines and Fees	**6,068,850.00**	**57,372,240.00**	**51,303,390.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/Stallage Fees	0.00	4,500,000.00	4,500,000.00
	Motor Park Toll	50,000.00	5,000,000.00	4,950,000.00
	Shops/Shopping Centre Fees	0.00	3,200,000.00	3,200,000.00
	Cattle Market Fees	327,500.00	2,500,000.00	2,172,500.00
	Slaughter House Fees	0.00	4,200,000.00	4,200,000.00
	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	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	26,000.00	600,000.00	574,000.00
	Sub-Total Earnings from Commerce	**403,500.00**	**30,000,000.00**	**29,596,500.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	2,500,000.00	2,500,000.00
	Rent on Other Local Government Buildings	152,000.00	2,500,000.00	2,348,000.00
	Rent on Other Local Government Landed Property	0.00	1,300.000.00	1,300,000.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**152,000.00**	**6,300,000.00**	**6,148,000.00**
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	22,192,224.00	22,192,224.00
	Internal Loans	0.00	0.00	0.00
	Sub-Total Miscellaneous Revenue	**0.00**	**22,192,224.00**	**22,192,224.00**

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	14,329,742.16	83,584,140.00	69,254,397.84
	The Legislative	38,603,290.18	99,843,123.00	61,239,832.82
	Community Government Councils	0.00	0.00	0.00
	Sub-Total Consolidated Revenue Fund Charges	**52,933,032.34**	**183,427,263.00**	**130,494,230..66**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	120,387,513.12	114,801,760.00	(5,585,753.12)
	Finance	61,930,737.42	75,233,420.00	13,302,682.58
	Medical and Health	179,665,101.50	216,318,815.00	36,653,713.50
	Planning Research and Statistics	6,664,104.24	18,340,320.00	11,676,215.76
	Agricultural and Natural Resources	49,993,780.25	62,621,914.00	12,628,133.75
	Works, Transport and Housing	21,155,109.37	43,980,684.00	22,825,574.63
	Information, Education and Social Welfare	42,721,177.60	57,435,025.00	14,713,847.40
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	(389,696,714.08)
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	(58,487,092.11)
	Sub-Total Personnel Cost	**930,701,329.69**	**588,731,938.00**	**(341,969,391.69)**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	6,660,000.00	3,000,000.00	(3,660,000.00)
	NYSC Corp Member	3,651,775.00	1,716,000.00	(1,935,775.00)
	Postal Agents	699,600.00	1,200,000.00	500,400.00
	Disabled Persons	1,482,000.00	1,500,000.00	18,000.00
	IT Students	999,930.00	1,000,000.00	70.00
	Budget Monitoring Expenses	0.00	3,600,000.00	3,600,000.00
	Data Collection Fees/Bursary Award	0.00	500,000.00	500,000.00
	NESO/cleaners	1,800,000.00	0.00	(1,800,000.00)
	Imo Security Watch	15,424,135.00	0.00	(15,424,135.00)
	Casual workers	2,213,000.00	0.00	(2,213,000.00)
	Entraco	1,098,502.00	0.00	(1,098,502.00)
	National Security and Defence	0.00	8,967,360.00	8,967,360.00
	JAAC Administration	0.00	6,500,000.00	6,500,000.00
	Ozuruimo New Yam Festival	0.00	2,000.000.00	2,000,000.00
	Youth Sports Activities	0.00	1,000.000.00	1,000.000.00
	Local Government Election	0.00	5,000,000.00	5,000,000.00
	Others	0.00	1,692,820.00	1,692,820.00
	Total Miscellaneous	**34,028,942.00**	**37,676,180.00**	**3,647,238.00**
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	14,966,650	16,800,000.00	1,833,350.00
	Utility Services	0.00	500,000.00	500,000.00
	Telephone and Postal Services	0.00	1,200,000.00	1,200,000.00
	Stationery and Printing	26,587,950.00	26,000,000.00	(587,950.00)
	Maintenance of Office Furniture and Equipment	10,948,900.00	5,800,000.00	5,148,900.00
	Maintenance of Vehicle and Capital Assets	18,656,850.00	14,076,180.00	(4,580,670.00)
	Consultancy and Professional Services	6,000.000.00	0.00	(6,000,000.00)
	Training, Staff Development and Welfare	8,045,865.00	9,500,000.00	1,454,135.00
	Entertainment and Hospitality	110,592,690.00	5,300,000.00	(105,292,690.00)
	Miscellaneous Expenses	5,841,000.00	1,000,000.00	(4,841,000.00)
	Provision of Service Materials	14,227,991.03	3,000,000.00	(11,227,991.03)
	Total Overhead Cost By Function	**215,867,896.03**	**83,176,180.00**	**132,691,716.03**
	PREVIOUS YEAR'S Retired Advances	**83,991,213.00**	**0.00**	**0.00**
	Grand Total OverHead Cost	**131,876,683.03**	**83,176,180.00**	**48,700,503.03**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	133,037,470.00	48,676,180.00	(84,361,290.00)
	Administration	29,000,200.00	6,200,000.00	(22,800,200.00)
	Finance	12,100,320.03	6,800,000.00	(5,300,320.03)
	Medical and Health	13,432,500.00	5,500,000.00	7,932,500.00
	Planning Research and Statistics	3,784,100.00	4,000,000.00	215,900.00
	Agricultural and Natural Resources	5,922,000.00	4,500,000.00	1,422,000.00
	Works, Transport and Housing	14,512,300.00	5,200,000.00	9,312,300.00
	Information, Education and Social Welfare	4,079,006.00	2,300,000.00	(1,779,006.00)
	Total Overhead Cost by Sector (Department)	**215,867,896.03**	**83,176,180.00**	**132,691,716.03**
7	Imprest and Security Vote	55,190,000.00	0.00	55,190,000.00
	TOTAL	**55,190,000.00**	**0.00**	**55,190,000.00**
8	Integrated Farms Projects	492,000.00	0.00	492,000.00
	TOTAL	**492,000.00**	**0.00**	**492,000.00**
9	**CAPITAL EXPENDITURE:**			
	Purchase of three (3) official vehicles	15,000,000.00	78,875,000.00	63,875,000.00
	Rehabilitation of Rural Roads	91,456,980.00	540,000,000.00	448,543,020.00
	Reconstruction and Renovation of Building	41,300,000.00	50,000,000.00	8,700,000.00
	Others	0.00	1,318,000,000.00	1,318,000,000.00
	Local Governments Joint Projects	**412,063,419.26**	0.00	**(412,063,419.26)**
	Total Capital Expenditure	**559,820,399.26**	**1,986,875,000.00**	**(1,427,054,600.74)**
	Unretired Retired Advances	32,500,000.00	.0.00	0.00
	Grand Total Capital Expenditure	592,320,399.26	1,986,875,000.00	1,394,554,600.74

	LIQUID ASSTES:				
	This represents closing balance of cash-at-hand and held in Banks				
10	**CASH BALANCE:**				
	Cash-at-Hand			9,425.50	7,568.30
	-Total Cash			**9,425.50**	**7,568.30**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. Zenith Bank Plc.	Imprest Account	1012347826	95,241.51	10,591.69
	2. – do -	IGR	1012560339	176,027.88	23,155.51
	3. – do -	Project IMSG LG	1012734222	35,650.37	45,813.87
	4. UBA Plc.	Project Rescue Mission	1019135707	(140,374.96)	8,134,970.50
	5. UBA PLC	Agric Rescue Mission	1019131637	199,842.83	121,406.91
	6. UBA PLC	IGR Account	Not Disclosed	25,235.72	25,237.72
	7. Unity Bank Plc.	IGR Account	0030579983	300,954.76	301,282.70
	8. FCMB Plc.	Account I	Not Disclosed	424,800.00	424,800.00
	9. FCMB Plc.	Account II	-do-	286,802.20	286,802.20
	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			**1,205,765.54**	**9,175,646.33**

		2019 ₦'m	**2018** ₦'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	90,000.00	90,000.00
12.	Okonkwo Gerald	70,000.00	70,000.00
13.	Ewelike Ego	70,000.00	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.	1,015,000.00	1,015,000.00
21.	Anuebunwa, B. A.	510,000.00	510,000.00
22.	Anoruo C.C	0.00	541,105.00
23.	Iwuji Alice	330,000.00	330,000.00
24.	Mazi Emmanuel	510,000.00	510,000.00
25.	Onyeanusi P.E	220,000.00	220,000.00
26.	Osuagwu Princewill	2,035,000.00	2,035,000.00
27.	Ogochukwu M. O.	330,000.00	330,000.00
28.	Ukwuoma Paulinus	80,000.00	80,000.00
29.	Okereke Jude	150,000.00	150,000.00
30.	Onyenze Adanna	230,000.00	230,000.00
31.	Oparaocha Kelechi	60,000.00	60,000.00
32.	Anyanwu Princewill	30,000.00	30,000.00
33.	Adimegwu E.O.S.	329,500.00	329,500.00
34.	Eburuaja E.E.	50,000.00	50,000.00
35.	Sundry Task Force	1,000,000.00	1,000,000.00
36.	P.O. Ihezuruike	268,895.00	268,895.00
37.	C.U. Ugbaja	380,000.00	380,000.00
38.	Ijeoma Agboanusi(Mrs.)	800,000.00	800,000.00
39.	Anyanwu Samuel	150,000.00	150,000.00
40.	Emma Ejimadu	350,000.00	350,000.00
41	Alaetuo, C.C.	175,000.00	175,000.00
42	Amobi Bede Cyril	505,000.00	505,000.00
43	Hon. Chukwuemeka Stanley	20,000.00	20,000.00
44	M.C. Durugbu	1,920,000.00	1,920,000.00
45	Engr. Eribe Ndubuisi	505.000.00	505.000.00

46	Anuebunwa Innocent N.	1,160,600.00	1,160,600.00
47	Onyenagwam Isioma	45,000.00	45,000.00
48	Anude Michael	410,000.00	410,000.00
49	Onyegbule Kingsley	50,000.00	50,000.00
50	Iwu J.C.	455,000.00	455,000.00
51	Anyanwu Ann	480,000.00	480,000.00
52	Hon. Onyegbule Daniel I.	1,800,000.00	1,800,000.00
53	Madu Ngozi	455,000.00	455,000.00
54	Ebere Ezeigbo	30,000.00	30,000.00
55	Dike Denis	20,000.00	20,000.00
56	Duru Uche	20,000.00	20,000.00
57	Okonkwo C.	20,000.00	20,000.00
58	Nwulo Stanley	20,000.00	20,000.00
59	Hon. Alloysius Oluigbo	750,000.00	750,000.00
60	Ogor C. Obi (Hon)	250,000.00	250,000.00
61	Okoro Chinyere (Hon)	100,000.00	100,000.00
62	Nwaele Modestus (Hon)	100,000.00	100,000.00
63	Okorie Chidiuto (Hon)	100,000.00	100,000.00
64	Lere Kennedy (Hon)	250,000.00	250,000.00
65	Olumba Ugochukwu (Hon)	100,000.00	100,000.00
66	Ezeonye Augustine (Hon)	100,000.00	100,000.00
67	Udegbe Adanne (Hon)	100,000.00	100,000.00
68	Nwachukwu Cletus (Hon)	250,000.00	250,000.00
69	Okafor Peter (Hon)	250,000.00	250,000.00
70	Adipuo Nnaemeka (Hon)	100,000.00	100,000.00
71	Hon. Okwe Chinedu	100,000.00	100,000.00
72	Hon Igwe Albert	100,000.00	100,000.00
73	Hon Oluigbo Patricia	100,000.00	100,000.00
	Hon. Anugwom Margret	100,000.00	100,000.00
	Total Impress	**28,568,395.00**	**29,109,500.00**
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	43,536,140.00	60,000,000.00
	Sub-Total Grading of Rural Roads	**72,736,140.00**	**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
	c. Engr. Eribe Ndubuisi	29,621,600.00	0.00
	Sub-Total Renovation of Buildings	**41,332,528.00**	**11,710,928.00**
14.5	**PERSONAL ADVANCES:**		
1.	Ndukwu H.C. (Mrs.)	613,358.66	613,358.66
2.	Emesom P.E.	321,489.25	321,489.25
3.	O.J. Irojiogu	430,000.00	430,000.00
4.	Obianwa J.I. (Mrs.)	1,607,000.00	1,607,000.00
5.	Ugocha Bibian	1,200,000.00	1,200,000.00
6.	Amadi H.N.	472,601.00	472,601.00
7.	Igbo B.M.N.	23,000.00	23,000.00
8.	Mbamara C.O.A.	1,084,740.00	1,084,740.00
9.	Ohuruzor L.O.	2,919,292.00	2,919,292.00
10.	Umeh P.E.	960.00	960.00
11.	Nze Innocent Obisike	1,569,378.00	1,569,378.00
12.	Onwuzuruike A.A	365,000.00	365,000.00
13.	Iwuagwu A.C. (Treasurer)	3,151,000.00	3,151,000.00
14.	Okwuasha K.C. (I/A)	510,000.00	510,000.00
15.	Nwagbara U.N	30,000.00	30,000.00
16.	Kemakolam (HOD Works)	29,871,650.00	29,871,650.00
17.	Ibeneme Agatha	902,961.60	902,961.60
18.	Okere C.O.	1,106,080.00	1,106,080.00
19.	Ndike J.N.	10,000.00	10,000.00
20.	Nwaohiri Fabian Green	0.00	0.00

21.	Martin Onunaku	614,000.00	614,000.00
22.	Agomuo E.N. (Mrs)	0.00	0.00
23.	Ihedioha Francis	29,600.00	29,600.00
24.	Aguguo Ugochukwu	20,000.00	20,000.00
25.	Prince OkeyNwosu	3,000.00	3,000.00
26.	Oduah E. (HPM)	4,472,000.00	4,472,000.00
20.	Onyema Orsella	5,000.00	5,000.00
21.	Mbamara C.N. (O/C Store)	713,000.00	713,000.00
22.	Onyekachi Fabian	308,000.00	308,000.00
23.	Hon. Okwara P.O.C. (C/man)	1,321,400.00	1,321,400.00
24.	Hon. C.O Omunna	1,321,400.00	1,321,400.00
25.	Hon. C.C. Agbaneje	1,747,600.00	1,747,600.00
26.	Hon. Livinus Obioha	900,000.00	900,000.00
27.	Hon. Mrs. Adanma Udegbe	900,000.00	900,000.00
28.	Okwara P.C. (Mrs	1,043,000.00	1,043,000.00
29.	Mgberekpe K.C. (Auditor)	1,486,000.00	1,486,000.00
30.	Ayozie C.C (HPM)	2,343,077.00	2,343,077.00
31.	Uche Ben	253,000.00	253,000.00
32.	Onyewuchi A.	213,000.00	213,000.00
33.	Ogbuokiri Innocent	1,002,329.40	1,002,329.40
34.	Iwuchukwu F.	28,000.00	28,000.00
35.	Akubuo (TR's Driver)	25,515.00	25,515.00
36.	Onwumere Nathan	34,250.00	34,250.00
37.	Lambert Nwaogwugwu	723,500.00	723,500.00
38.	Nwokeji Pius	151,134.00	151,134.00
39.	Okoro C.O.C	274,330.00	274,330.00
40.	Uzi J.A.	20,700.00	20,700.00
41.	Oluoma Lambert	63,560.00	63,560.00
42.	Engr. E.E. Egbuka	160,000.00	160,000.00
43.	Ugocha B.N. (Mrs)	612,000.00	612,000.00
44.	Ohaegbulem J.O.	1,238,300.00	1,238,300.00
45.	Nwaka Chima	15,463.00	15,463.00
46.	Barr. Didacus Anyanwu	1,393,000.00	1,393,000.00
47.	Madu Hyginus	68,600.00	68,600.00
48.	Okafor R.M.	486,500.00	486,500.00
49.	Ezerioha Fidela (WDO)	9,275,700.00	9,275,700.00
50.	Onyeobi R.E (Chief Driver)	231,506.00	231,506.00
51.	S.N Ettoh (DAGS)	1,550,000.00	1,550,000.00
52.	Chief Onuoha A.I. (TR)	14,388,000.00	14,388,000.00
53.	Thomas Okoro	51,150.00	51,150.00
54.	Anselem Okoro	50,150.00	50,150.00

55.	Barr. Oduoma Jude	500,000.00	500,000.00
56.	Aboh Theresa	57,000.00	57,000.00
57.	Barr. Jude Oguoma	735,000.00	735,000.00
58.	Ibe S.I.	15,000.00	15,000.00
59.	Ngoka F.O.	420,000.00	420,000.00
60.	Hon. Asika E.N	5,400,000.00	5,400,000.00
61.	Hon Alloy Igwe	(200,000.00)	(200,000.00)
62.	Hon. A.U.C. Ukozor	1,880,000.00	1,880,000.00
63.	Hon. Wilfred Osondu	2,260,000.00	2,260,000.00
64.	Hon. Peter Okafor	1,809,900.00	1,809,900.00
65.	Ibe D.I.	705,500,00	705,500,00
66.	Hon. Festus Unadike	20,000.00	20,000.00
67.	Iwuanyanwu C.U.	100,400.00	100,400.00
68.	Anosiekwe I.I.	786,000.00	786,000.00
69.	Sopuluchukwu Nkwoji	161,500.00	161,500.00
70.	Adolphus Chinyere	7,362,000.00	7,362,000.00
71.	Osuji Jonas	47,303.18	47,303.18
72.	Engr. Eribe Ndubuisi	2,132,840.00	2,132,840.00
73	Osuagwu Prince will	80,000.00	80,000.00
74.	Awuzieke I. K..	30,000.00	30,000.00
75.	Alaetuo C.C.	25,000.00	25,000.00
76.	Ozurumba Helen	28,000.00	28,000.00
80.	Obi T.O.	70,000.00	70,000.00
81.	Hon. Ejimonye F.	500,000.00	500,000.00
82.	Agugua C.C	5,000.00	5,000.00
83.	Dikeocha B.	2,000.00	2,000.00
84.	H.M. Udechukwu	485,845.00	485,845.00
85.	Hon. Paschal Anukwute	70,000.00	70,000.00
86.	Egwom Batholomew	1,024,000.00	1,024,000.00
87.	Madu Ngozi	918,000.00	918,000.00
88.	Benson Opara	(19,250.00)	(19,250.00)
89.	Odunze R.I.	0.00	0.00
90.	Adimegwu O.E.S.	2,763,500.00	2,763,500.00
91.	Ekwe Uloma	39,500.00	39,500.00
92.	Sheidu M.	46,400.00	46,400.00
93.	Anuforo P.O. Mrs	30,000.00	30,000.00
94.	Mberekope C.C.	58,000.00	58,000.00
95.	Okoro Christian	68,002.21	68,002.21
96.	Onwukwe Cyprain	35,000.00	35,000.00
97.	Nzeka Tobias	22,000.00	22,000.00
98.	Chukwu A .C	(40,771,503.10)	(40,771,503.10)

99.	Ebelebe Elias	9,620.00	9,620.00
100.	Oparaocha Kelechi	40,000.00	40,000.00
101.	Ukaegbu Chibugo	29,200.00	29,200.00
102.	Emesowum Dominic	175,000.00	175,000.00
103.	Obiukwu Ogbonna	2,000.00	2,000.00
100.	Uzu B.C.	91 ,000.00	91 ,000.00
101.	Benson Opara	35,550.00	35,550.00
102.	Chinyere Ozurumba	38,000.00	38,000.00
103.	Onyekoro Edith	105,241.00	105,241.00
104.	Hechi Bridget C.	2,000.00	2,000.00
105.	Ogizie Patick	52,771.82	52,771.82
106.	Onyeagim Chinonson	2,000.00	2,000.00
107.	Okonkwo N.P.N.	212,718.00	212,718.00
108.	Offor J.N.	43,937.00	43,937.00
109.	Ohaoha Lovelyn	3,013.00	3,013.00
110.	Chukwunenye I.	3,008.00	3,008.00
111.	Oparaocha Linus	2,063.00	2,063.00
112.	Ebegbulem T.U.	26,220.00	26,220.00
113.	Ndu L.C.	1,500.00	1,500.00
114.	Iwuanyanwu C.A.	687,941.00	687,941.00
115.	Umelo G.N.	13,950.00	13,950.00
116.	Ogbonnaya Michael	56,960.00	56,960.00
117.	Iheanacho I.C.	172,689.80	172,689.80
118.	Iheanyi Chimezie	2,500.00	2,500.00
119.	Igbo G.C.(Mrs)	400.00	400.00
120.	Okere N.G.	1,000.00	1,000.00
121.	Ogoamaka Aloy	6,000.00	6,000.00
122.	Odinkaru D.O.	1,000.00	1,000.00
123.	Odiga O.S.	19,510.00	19,510.00
124.	Ekwueme R.O.	14,000.00	14,000.00
125.	Ogbonna P.	1,000.00	1,000.00
126.	Okonkwo D.E.	16,812.66	16,812.66
127.	Iheonu Agnes	1,000.00	1,000.00
128.	IZU Ignatius	1,000.00	1,000.00
129.	Uzu B. C.	30,000.00	30,000.00
130.	Chukwukere M.C	0.00	0.00
131.	Onuoha C. H.	55,000.00	55,000.00
132.	Onuoha Emeke	50,000.00	50,000.00
133.	Akabueze S.A.	9,318.56	9,318.56
134.	Agunenye Benjamin	1,090.00	1,090.00
135.	Amaechi C. Nma	23,228.04	23,228.04

136.	Akam C.	1,000.00	1,000.00
137.	Duru Marcel	65,500.00	65,500.00
138.	Imo State Government	30,500.00	30,500.00
139.	Onwuka Ezekiel	1,000.00	1,000.00
140.	Oluigbo B.C.	293.00	293.00
141.	Dike A.O.	223.00	223.00
142.	Nkwocha C.	950.00	950.00
143.	Okwara G.	8,089.98	8,089.98
144.	Ibekwe Stephen	1,154.00	1,154.00
145.	Onyenwa M.M.	590.00	590.00
146.	Manu Phil Onye	214,810.00	214,810.00
147.	Emejuru Moses	932.50	932.50
148.	Okolie Ruben	2,808.00	2,808.00
149.	Chukwu Patricia	932.00	932.00
150.	Nwanya T.	7,805.00	7,805.00
151.	Nnadi Dominic	535.00	535.00
152.	HRH Eze Agbanyim	95,000.00	95,000.00
153.	HRH Eze Odoemena	1,000.00	1,000.00
154.	Unogu O.C.	80,000.00	80,000.00
155.	Uzokwu Joachim	83,484.00	83,484.00
156.	Emmanuel Ozor	12,900.00	12,900.00
157.	Onyebuchi Anthony	203,900.00	203,900.00
158.	Chidi Mmeremikwu S.	30,000.00	30,000.00
159.	Emma Mazi	5,000.00	5,000.00
160.	E.S. Abara	60,000.00	60,000.00
161.	Osuchukwu A.A.	7,700.00	7,700.00
162.	Eziaghaka Cordelia	4,000.00	4,000.00
163.	Ibegbulem Parp	20,251.00	20,251.00
164.	Anunihu G. (Barr)	3,000.00	3,000.00
165.	Anunhu N.G.	96,460.00	96,460.00
166.	Adiebenma C.	1,563.00	1,563.00
167.	Agboh B.C.	14,257.63	14,257.63
168.	Igwe P.B.	209,357.00	209,357.00
169.	Okere C.O.	57,442.50	57,442.50
170.	Onyemenam T.N (Mrs.)	12,000.00	12,000.00
171.	Ndiokwere C.	801.68	801.68
172.	Ononiwu N.C.U.	70,000.00	70,000.00
173.	Okafor Stella	1,365.00	1,365.00
174.	Ebowusim Jude	20,000.00	20,000.00
175.	Omere Charles	20,000.00	20,000.00
176.	Nwakama Allian Onuoha	(20,000.00)	(20,000.00)

177.	Prince H.O. Chikwere Uba	20,000.00	20,000.00
178.	Barr. Ojimaduka Stanley	20,000.00	20,000.00
179.	Okowe O.T.O (Barr)	18,421.33	18,421.33
180.	Unadike Festus	20,000.00	20,000.00
181.	Anukwuife Paschal	20,000.00	20,000.00
182.	Oturu	5,000.00	5,000.00
183.	Scholastica Emerole	2,000.00	2,000.00
184.	Chidinma Igwu	2,800.00	2,800.00
185.	Osuagwu C.I (CSWO)	400,000.00	400,000.00
186.	Ohanukachukwu Chinedu	20,000.00	20,000.00
187.	Nwanukwere G.C.	40,000.00	40,000.00
188.	Olisakwe Boniface	78,000.00	78,000.00
189.	Ogunjide Abosede	20,000.00	20,000.00
190.	Akpanya P.M.	1,500.00	1,500.00
191.	Uba Ezenwa C.	37,000.00	37,000.00
192.	Anasticia Odoro	5,000.00	5,000.00
193.	Obiagu Inno	5,000.00	5,000.00
194.	Onwuanaku Christiana	8,400.00	8,400.00
195.	Blessed Isaac Umuasso	41,500.00	41,500.00
196.	Faith Okonkwo	5,500.00	5,500.00
197.	Okoroegbe C.A.	79,000.21	79,000.21
198.	Agumba Evelyn	12,728.00	12,728.00
199.	Uzoigwe Longinus	11,678.00	11,678.00
200.	Uche R.M. (Mrs.)	241,900.00	241,900.00
201.	David Mbanaso	23,500.00	23,500.00
202.	Emmanuel .N. Mmerem	31,800.00	31,800.00
203.	John Okwunwa	5,000.00	5,000.00
204.	Akujiobi Patrick (Civil Defense)	90,000.00	90,000.00
205.	Rev. Fr. Paul Nwosu	100,000.00	100,000.00
206.	ASP (LG Police) Emilia Nmerem	44,000.00	44,000.00
207.	Onyenobi Anthonia	14,500.00	14,500.00
208.	Igbokwe R.N.	132,500.00	132,500.00
209.	Olugbue Darlington .C.	20,500.00	20,500.00
210.	Igbamaka .V.	18,600.00	18,600.00
211.	Eunice Okonkwo	123,500.00	123,500.00
212.	A.A. Ogu	10,000.00	10,000.00
213.	Mr. G.I. Chukwu	210,000.00	210,000.00
214.	Nwadike G.C.	6,000.00	6,000.00
215.	Chief Sir Emejuru S.B.N.	50,000.00	50,000.00
216.	Jude Nkeonye	2,000.00	2,000.00
217.	Iheanacho Ugochukwu	10,000.00	10,000.00

218.	Onyechere E.O.	10,000.00	10,000.00
219.	Onyenze Adanna	410,000.00	410,000.00
220.	Mgborogwu A.E.	100,000.00	100,000.00
221.	Nwannakwere Gloria	10,000.00	10,000.00
222.	Dr. S.C.A. Okomba	28,500.00	28,500.00
223.	Osuagwu Declan	50,000.00	50,000.00
224.	Nwachukwu Goddy	15,000.00	15,000.00
225.	Nwokorobia Chinedu	50,000.00	50,000.00
226.	Nwosu Obinna	75,000.00	75,000.00
227.	Mbamaka C.O.A	239,119.20	239,119.20
228.	Ibeawuchi Vitalis	1,000.00	1,000.00
229.	Alhaji M.C Igwe	135,000.00	135,000.00
230.	Alhaji I.S.A. Okeke	350,000.00	350,000.00
231.	Mayor Sam Anosie	5,000.00	5,000.00
232.	Odozor Lovely	5,000.00	5,000.00
233.	Abaribe C.O.	41,216.00	41,216.00
234.	Uzoamaka T.	500.00	500.00
235.	Mr. Anaso Fidelix	15,000.00	15,000.00
236.	Engr. Anthony Ukagba	20,000.00	20,000.00
237.	Chief A. Unigwe	10,000.00	10,000.00
238.	Mrs. Chinyere Duru	1,000.00	1,000.00
239.	Oduoma Jude	30,000.00	30,000.00
240.	Obua Theresa	392,000.00	392,000.00
241.	Chief F.O. Amaole	500,000.00	500,000.00
242.	Sam O. Uzomah	80,000.00	80,000.00
243.	Elder R. Odukwu	90,000.00	90,000.00
244.	Malachy Amadi	75,000.00	75,000.00
245.	Chief N.C. Okafor	150,000.00	150,000.00
246.	Cliff Nowsu	200,000.00	200,000.00
247.	Ogbonna E.N.	1,309,000.00	1,309,000.00
248.	Nlemedim S.A.	710,000.00	710,000.00
249.	Ekechi A.U.	841,250.00	841,250.00
250.	Okafor Juliana	1,986,829.80	1,986,829.80
251.	Opara U.C. (Immigration)	275,000.00	275,000.00
252.	Obinna Onyereha	40,000.00	40,000.00
253.	Adetokumbo P.	110,000.00	110,000.00
254.	Annator Christy (Road Safety	535,000.00	535,000.00
255.	Mrs. Esther Nwosu	84,000.00	84,000.00
256.	Ichie J.O. Adom	5,000.00	5,000.00
257	Mrs M.F. Agor	5,500.00	5,500.00
258.	Ohia Sabastina	27,200.00	27,200.00

259.	Ukozor Emmanuel I.K.	150,000.00	150,000.00
260.	Akpunwa Alfa	100,000.00	100,000.00
261.	Ashituwa E.	85,830.00	85,830.00
262.	Chukwuonye H.S.I	150,000.00	150,000.00
263.	Ukeoma C.C. (Civil Defence)	340,000.00	340,000.00
264.	Ohuruzor Ijeoma (Mrs.)	80,000.00	80,000.00
265.	Njoku I.C. (Civil Defence)	60,000.00	60,000.00
266.	Nzeogu Ikenna	33,745.20	33,745.20
267.	Nwogu G.I.	18,189.00	18,189.00
268.	Asonye Esther	16,932.00	16,932.00
269.	Abara A.C.	20,700.00	20,700.00
270.	Amadi R.E.	46,600.00	46,600.00
271.	Nnebuo B.I.	24,450.00	24,450.00
272.	Ibebuike P.U.P.	91,955.00	91,955.00
273.	Uzi Chijioke	52,064.00	52,064.00
274.	Chukwu C.C.	3,767.00	3,767.00
275.	Ihekoronye G.O.	15,650.00	15,650.00
276.	Ekwueme I.C.	8,010.00	8,010.00
277.	Ukachukwu S.O.	2,044.00	2,044.00
278.	Udele P.N.	790,188.00	790,188.00
279.	Chief Okwara Goddy	69,608.00	69,608.00
280.	Oham M.	13,500.00	13,500.00
281.	Oyo Etiere	150,000.00	150,000.00
282.	Ikpo Chidiebere	165,000.00	165,000.00
283.	Uchendu Daniel	67,000.00	67,000.00
284.	Igwe Basil	36,000.00	36,000.00
285.	Ibe S.I.	40,000.00	40,000.00
286.	Dr. Friday Benjamin	45,000.00	45,000.00
287.	Okafor R.A. (Mrs)	278,600.00	278,600.00
288.	Ezinne Agnes Umachukwu	1,000.00	1,000.00
289.	Mrs. Ihezue Josephine	2,000.00	2,000.00
290.	Mberekpe R.N.	177,500.00	177,500.00
291.	Eze Ezerioha (HRH)	5,000.00	5,000.00
292.	Oyiogu L.E. (Zonal Sport Sec.)	270,338.00	270,338.00
293.	Lady V.C.M Nwaziu	29,500.00	29,500.00
294.	Mrs. Ngozi Dike	17,500.00	17,500.00
295.	Mrs. B. Nwokike	17,500.00	17,500.00
296.	Mrs. F. Odoemena	17,500.00	17,500.00
297.	Igboerika Grace	3,000.00	3,000.00
298.	Mrs. Assumpta Agbaneje	3,000.00	3,000.00
299.	Iba Harrita	3,000.00	3,000.00

300.	Ugwueze Gine	3,000.00	3,000.00
301.	Obijiaku Augustina	3,000.00	3,000.00
302.	Otaja Augustina	3,000.00	3,000.00
303.	Nwadike Juliana	3,000.00	3,000.00
304.	Egbele Mabel	3,000.00	3,000.00
305.	Obi Geraid	3,000.00	3,000.00
306.	Nwanekezi Theresa	3,000.00	3,000.00
307.	Otumkpa Margret	3,000.00	3,000.00
308.	Unamma Simeon C.	3,000.00	3,000.00
309.	Ogueburu Albert	3,000.00	3,000.00
310.	Okeke Peter	3,000.00	3,000.00
311.	Okafor Mercy	3,000.00	3,000.00
312.	Nnoka Christopher	3,000.00	3,000.00
313.	Nwaobi Michael	3,000.00	3,000.00
314.	Obioha Margret	3,000.00	3,000.00
315.	Nnaele B.C.	69,800.00	69,800.00
.316.	Katugwu E. Mrs	9,000.00	9,000.00
317.	Obi C.C. Mrs.	51,000.00	51,000.00
318.	Nze J.C. Asuluka	1,210,000.00	1,210,000.00
319.	Okpata Mark	36,530.00	36,530.00
320.	Okatta Thaddeus	25,380.00	25,380.00
321.	Mrs. Nwanedo J.C.	55,500.00	55,500.00
322.	Sir H.M. Udechukwu	432,845.00	432,845.00
323.	Engr. C.B.I. Onyia	3,836,419.00	3,836,419.00
324.	Engr. Dan. Okwaraoha	694,760.00	694,760.00
325.	Opara Patricia	10,500.00	10,500.00
326.	Hon. S.A. Nwadike	17,500.00	17,500.00
327.	Shadrack Uttah	7,356.00	7,356.00
328.	Mrs. Deborah	2,000.00	2,000.00
329.	Mrs. Mbam Charity	2,000.00	2,000.00
330.	Igboneme Juliana	2,000.00	2,000.00
331.	Okorie Ruth	4,500.00	4,500.00
332.	Ihenacho G.	57,000.00	57,000.00
333.	Mrs. R.A. Okolie	6,000.00	6,000.00
334.	Dennis Ndinechi	5,000.00	5,000.00
335.	Mrs. Rose Elemuo	42,000.00	42,000.00
336.	M.C.C. Okonkwo	17,748.00	17,748.00
337.	Mrs. Mike E. Igboerika	30,000.00	30,000.00
338.	Mrs. Law Ohiagu	30,000.00	30,000.00
339.	Mrs. A.A. Ordimm A.	30,000.00	30,000.00
340.	Mrs. Theo Mgbojirikwe	30,000.00	30,000.00

341.	Mrs Chidi Obi	30,000.00	30,000.00
342.	Mrs. Albert Igwe	30,000.00	30,000.00
343.	Mrs. Donatus Nonyelum	30,000.00	30,000.00
344.	Mrs. Fred Madubuike	30,000.00	30,000.00
345.	Mrs. J. Nwanya	30,000.00	30,000.00
346.	Chairman's Wife Drive	30,000.00	30,000.00
347.	Nwadika F. Mrs.	14,000.00	14,000.00
348.	Chukwuneke Adolphus	2,000.00	2,000.00
349.	Nnaka John	2,000.00	2,000.00
350.	Edith Donatus	50,000.00	50,000.00
351.	Kalu Christopher	4,000.00	4,000.00
352.	Ohanuka E.I.	1,500.00	1,500.00
353.	Nwakwe K.J.	2,000.00	2,000.00
354.	Onwuekwu Nicholas	1,000.00	1,000.00
355.	J.C. Dibia	67,800.00	67,800.00
356.	Acholonu Chidi	42,400.00	42,400.00
357.	Ukwe Christian	33,400.00	33,400.00
358.	Ibe E.N.	517,203.00	517,203.00
359.	Okwuogha K.C.	884,287.00	884,287.00
360.	Nwaujindu Innocent	4,600.00	4,600.00
361.	Okwuagu Lucky	70,460.00	70,460.00
362.	Oduze Ruth	9,980.00	9,980.00
363.	Okwumma G.O.C.	1,310,300.00	1,310,300.00
364.	Chikwereuba F.A. (Chief)	1,300,000.00	1,300,000.00
365.	Obijiaku D.N. (Chief)	168,000.00	168,000.00
366.	Oparaku K.C.	205,000.00	205,000.00
367.	Aharibe A.U.	13,000.00	13,000.00
368.	Mr. Mwanebo A.	996,500.00	996,500.00
369.	Lady C. Ukwuoma	185,000.00	185,000.00
370.	Uzi Callista	22,433.50	22,433.50
371.	Basilia Nwaibe	1,000.00	1,000.00
372.	Ofoleta A.M.	2,299,150.00	2,299,150.00
373.	Ike Emmanuel	10,000.00	10,000.00
374.	Ogburunobi Linus	6,376.00	6,376.00
375.	Akuruka E.C.	72,500.00	72,500.00
376.	Mrs. Igwe Cordelia	35,000.00	35,000.00
377.	Mrs. Chikwereuba	35,000.00	35,000.00
378.	Mrs. Obijiaku C.N.	35,000.00	35,000.00
379.	Mrs. Oparaku	35,000.00	35,000.00
380.	Mrs. Mberekpe R.N.	15,806.00	15,806.00
381.	Odumuogu C.	10,210.00	10,210.00

382.	Egwurugwu V.A.	85,224,777.10	91,562,930.00
383.	Ekpereinwa G.E	413,500.00	413,500.00
384.	Edwin O. Ogbuaja	128,000.00	128,000.00
385.	Hon. Mrs Angela Anyianugo	1,997,000.00	1,997,000.00
386.	Ezubuike C.C.	28,526,162.00	28,526,162.00
387.	Mgborokwu G.T.O	3,736,490.00	3,736,490.00
388.	Mbakwe Eucharia	106,373.00	106,373.00
389.	Nwaele M.N. (Barr)	119,500.00	119,500.00
390.	Diala A.O.	561,000.00	561,000.00
391.	Eze Chukwudi Mayor	15,860,000.00	15,860,000.00
392.	Okoro B.A. (I/ A)	845,021.00	845,021.00
393.	Ezikojiaku Okechukwu	817,408.93	817,408.93
394.	DPO Isa Ambere Mekpan	1,530,600.00	1,530,600.00
395.	Alhaji Musa (SSS)	60,000.00	60,000.00
396.	Okonkwo Emmanuel	12,483.00	12,483.00
397.	Mrs. Ogbonna B.	322,000.00	322,000.00
398.	Hon. Felix Ifezuo	500,000.00	500,000.00
399.	Area Commander	1,910,000.00	1,910,000.00
400.	Ursula Ifezuo	150,000.00	150,000.00
401.	Godwill Ellah S.S	1,006,250.00	1,006,250.00
402.	Ololie Theodoro (P.A)	100,000.00	100,000.00
403.	Okoro Theo	12,000.00	12,000.00
404.	Oguwuike Chima	3,500.00	3,500.00
405.	Iheanacho R.C.	170,000.00	170,000.00
406.	Ukachu J.A.	100,000.00	100,000.00
407.	Ngoka Chimie (Seclog)	1,473,400.00	1,473,400.00
408.	Hon. Nsu (Sup. Agric)	932,000.00	932,000.00
409.	Hon. I.M. Egeonu	1,341,000.00	1,341,000.00
410.	Hon. A. Chigere	8,460,500.00	8,460,500.00
411.	Hon. P. Okorie	875,500.00	875,500.00
412.	Iwu K.C.	426,000.00	426,000.00
413.	Iheka H.E.	2,133,000.00	2,133,000.00
414.	Anyile (Barr)	1,200,000.00	1,200,000.00
415.	Eugene Okorie	1,719,000.00	1,719,000.00
416.	Adawuofor S.N.	115,228.00	115,228.00
417.	Ohanenye S.	5,000.00	5,000.00
418.	Ugorji Augustine	2,000.00	2,000.00
419.	Chukwudi Okereke	1,700.00	1,700.00
420.	Ekwem H.N. (Mrs.)	16,372.00	16,372.00
421.	Assams Nig. Ltd	1,665,000.00	1,665,000.00
422.	Oha Puru Golden & Co.	1,000,000.00	1,000,000.00

423.	Citizen Engr. And Tech	1,000,000.00	1,000,000.00
424.	Star Way Electrical	850,000.00	850,000.00
425.	Elder Emma Okoro	240,000.00	240,000.00
426.	Iroamaka Venatius	6,600.00	6,600.00
427.	Okpara Damian	3,206,545.00	3,206,545.00
428.	Nwosu Gregory	20,000.00	20,000.00
429.	Hon. Ejimonye F.	150,000.00	150,000.00
430.	Hon. OlumbaI.	350,000.00	350,000.00
431.	Okeogu Christy	30,000.00	30,000.00
432.	I.D. Ntueribok	282,000.00	282,000.00
433.	Njoku Mercy	14,000.00	14,000.00
434.	Dr. S.O. Ukadike	60,000.00	60,000.00
435.	Acholonu A.I.K.	10,500.00	10,500.00
436.	Kemakolam K.J.	3,592.00	3,592.00
437.	Ogubo Damian	1,326.00	1,326.00
438.	Ibeaye L.C.	74,600.00	74,600.00
439.	Nnadiekwe Alex P.	2,000.00	2,000.00
440.	Stella Offor (Mrs)	21,000.00	21,000.00
441.	Ugochukwu H.	95,463.00	95,463.00
442.	Agu Benji	5,000.00	5,000.00
443.	Thaddeus E.	2,500.00	2,500.00
444.	Aune Dennis	450.00	450.00
445.	Chukwuku A.K.	16,500.00	16,500.00
446.	Ekwechili E.A.	2,000.00	2,000.00
447.	Okebaram A.	400.00	400.00
448.	Onyeakolisi R.A.U.	94,500.00	94,500.00
449.	Lolo H. Ibe	1,000.00	1,000.00
450.	Alabaraonye Dickson	49,500.00	49,500.00
451.	Nnajiofor D.A.	4,500.00	4,500.00
452.	Lady M.A. Oguekwusi	1,412,000.00	1,412,000.00
453.	Hon. Awele Odidika	306,000.00	306,000.00
454.	Hon. Okonkwo C.C.	40,200.00	40,200.00
455.	Hon. Chief F.A. Odinma	671,500.00	671,500.00
456.	Hon. Engr. Mike Igborika	795,140.00	795,140.00
457.	Hon. Fred Madubuike	516,833.33	516,833.33
458.	Hon. Donatus Nnonyelum	755,500.00	755,500.00
459.	Hon. Oliver Ekpeogu	102,300.00	102,300.00
460.	Hon. Ughadire Blessing	66.00	66.00
461.	Hon. N.T. Mgbojirikwe	1,223,333.34	1,223,333.34
462.	Ohaeri B.C.	49,250.00	49,250.00
463.	Osobie W.E.	29,000.00	29,000.00

464.	Nwukor Sixtus	44,701.50	44,701.50
465.	Okereke C.O.	1,221,330.00	1,221,330.00
466.	Nwosu B.	20,000.00	20,000.00
467.	Ibeaye E.N.	5,000.00	5,000.00
468.	Ukeachu J.C.	38,000.00	38,000.00
469.	Enenwaizu J.O.N.	194,885.00	194,885.00
470.	Akujinwa	9,500.00	9,500.00
471.	Nwadike Prisca	5,150.00	5,150.00
472.	Obodozie	83,500.00	83,500.00
473.	Opara H.	32,919.67	32,919.67
474.	Okeke Callista	42,495.99	42,495.99
475.	Anyaku Clement	19,385.00	19,385.00
476.	Orji Dorathy A.	466.00	466.00
477.	Okorie J.O	207,500.00	207,500.00
478.	Ejekam R.M.O.	1,014,210.00	1,014,210.00
479.	Iwueze M.C.	11,299.00	11,299.00
480.	Okorie A.F.	10,000.00	10,000.00
481.	Okereke E.O	39,500.00	39,500.00
482.	Egeonu Michael	24,320.00	24,320.00
483.	Echefu E.U.	28,500.00	28,500.00
484.	Igboanusi Regina	4,623.18	4,623.18
485.	Ohaya Bernard	6,381.20	6,381.20
486.	Nwaokeke Fidelia	6,381.20	6,381.20
487.	Eze C.E. Ihejiuhi	100,000.00	100,000.00
488	Ubajenwe Anthonia	11,547.73	11,547.73
489.	Adipue Adline	15,664.00	15,664.00
490.	Ogbonuwa E.	3,500.00	3,500.00
491.	Okoro C.O. (Mrs)	5,986.00	5,986.00
492.	Mrs. Orji Steve	21,000.00	21,000.00
493.	Mrs. G Ugwueze	4,000.00	4,000.00
494.	Mrs. J. Mgbijirikwe	1,000.00	1,000.00
495.	O.Ogu	16,000.00	16,000.00
496.	Utoma E.C.	4,000.00	4,000.00
497.	Uzonume Innocent	4,656.00	4,656.00
498.	Mbamara Priscilla	1,980.00	1,980.00
499.	Onyegbule Kingsley	169,900.00	169,900.00
500.	Oliugo Aloysius	20,000.00	20,000.00
501	Onwuanumkpa Daniel	20,000.00	20,000.00
502.	Cos Ukwuoma Anamri	20,000.00	20,000.00
503.	Nwachukwu E.U.	1,250,000.00	1,250,000.00
504.	Igwemadu F.U.	131,394.00	131,394.00

505.	Opara Moses	1,612.00	1,612.00
506.	Mgbogu C.I	6,000.00	6,000.00
523.	Engr. B. Lazode	769,614.41	769,614.41
524.	Onwuchuruba C.C	1,626,850.00	1,626,850.00
525.	Mbakwe Nkechi	1,150.00	1,150.00
526.	Offor Donatus (Chief)	104,080.00	104,080.00
527.	Ajaegbu S.	600.00	600.00
528.	Imo 1998	122,500.00	122,500.00
529.	Nnaka V.U.	26,865.34	26,865.34
530.	Nduka Dorathy	500.00	500.00
531.	Nnebuo Ugochukwu	14,081.24	14,081.24
532.	Ijeoma G.I.	2,255,390.00	2,255,390.00
533.	Osuji Anthony	1,500.00	1,500.00
534.	Ihemeje C.E	621,350.00	621,350.00
535.	Nwadike F.U.(Hon)	23,500.00	23,500.00
536.	Opara V.O. (Nestor)	50,000.00	50,000.00
537.	Nnadiekwe Evans (Hon)	6,000.00	6,000.00
538.	Ugwueluka Alfred	13,000.00	13,000.00
539.	Oyiogu Chris (Hon)	20,750.00	20,750.00
540.	Duru Cordelia	1,000.00	1,000.00
541.	Igbozuruike Emelda	13,177.75	13,177.75
542.	Amadigwe C.	2,300.00	2,300.00
543.	Okorie Cancie	5,000.00	5,000.00
544.	Chukwumaeze Felix	9,998.00	9,998.00
545.	Okafor C.N	300.00	300.00
546.	Igwe Mathias	30,280.00	30,280.00
547.	Okolie Josephine (Hon)	269,958.00	269,958.00
548.	Uzoka F. (Hon)	17,400.00	17,400.00
549.	Okorie Fabian (D. Chairman)	190,692.00	190,692.00
550.	Okochi F.I.	700.00	700.00
551.	Ihezue C.I.	2,500.00	2,500.00
552.	Manager A.C.B. Orlu	11,545.00	11,545.00
553.	Onyeneke E.A	5,133.00	5,133.00
554.	Olemgbe Unamma	1,125.00	1,125.00
555.	Mbamara Jude	1,125.00	1,125.00
556.	Osuji Ben	5,315.00	5,315.00
557.	Amadi Herbert	334,900.00	334,900.00
556.	Alaoma Nwosu	2,023,660.00	2,023,660.00
557.	Anuebunwa Ben	518,000.00	518,000.00
558.	Ugochukwu M.O.	362,000.00	362,000.00
559.	Ejimadu E.O.	4,120,000.00	4,120,000.00

560	Egburuaja E.E	60,000.00	60,000.00
561	Dike R.O	1,949.050.00	1,949.050.00
562	Mbachu H.I	2,780,000.00	2,780,000.00
563	Emma Mazi	3,329,600.00	3,329,600.00
564	Iwuji Alice	240,000.00	240,000.00
565	Ukwuoma Paulinus	68,000.00	68,000.00
566	Barr. Eddy Olumba	1,077,000.00	1,077,000.00
567	Chukwu B.C	2,140,635.00	2,140,635.00
568	Okwara Cajetan	9,000.00	9,000.00
569	Agu Eddie Uzoma	6,000.00	6,000.00
570	Nwaiwu H.C.M.	953,000.00.00	953,000.00.00
571	Maduakor S.O.	90,000.00	90,000.00
572	Mbaeri Anselem	16,500.00	16,500.00
573	Imoh Viola	250,000.00	250,000.00
574	Mathine Onuka	258,000.00	258,000.00
575	Okonkwo Thaddeus	40,000.00	40,000.00
576	Obidikanwa W.U	102,000.00	102,000.00
577	Ordu Kingsley	55,000.00	55,000.00
578	Nwobi Nkeiruka	17,400.00	17,400.00
579	Ndukwe Loveday	45,200.00	45,200.00
580	Hon Bar. Ijeoma Igboanusi	1,200,000.00	1,200,000.00
581	Ugbaja C.U	150,000.00	150,000.00
582	Mgborogwu A.E.	554,,500.00	554,,500.00
583	Ukaegbu Justine (Mrs.)	7,000.00	7,000.00
584	Ogiji E	0.00	0.00
585	Nnawuihe B.N	0.00	0.00
586	Hon. Eze Ewurum	0.00	0.00
587	Nna, R.O.	0.00	0.00
588	Hon. Onyeocha V.C	0.00	0.00
589	Omeike Ijeoma J.	0.00	0.00
590	Ezenwa, S.C	0.00	0.00
591	. Onyeagba D. I	0.00	0.00
592	Hon. (Mrs.) Okorie Chika	0.00	0.00
593	Amajirionwu M.E.N	738,000.00	738,000.00
594	Dr. Edwim Obi	100,000.00	100,000.00
595	Ugonna Ikerionwu	100,000.00	100,000.00
596	Onyenze A.C	500,000.00	500,000.00
597	Hon K.C. Nwaguma	90,000.00	90,000.00
598	Anyanwu Ann	420,000.00	420,000.00
599	Obeisie Peter	126,000.00	126,000.00
600	Hon Okorie Chidiuto	550,750.00	550,750.00

601	Ihezuruike P.O.	150,000.00	150,000.00
602	Nwachukwu Gloria	280,000.00	280,000.00
603	Nwaohiri Fabian	140,000.00	140,000.00
604	Nwanoneyi Kelechi	440,000.00	440,000.00
605	Ejikeme U.K.	4,000,000.00	4,000,000.00
606	Madu Hyginus	90,000.00	90,000.00
607	Duru Linda	500,000.00	500,000.00
	Agu Ben IK	700,000.00	700,000.00
	Sub-Total Personal Advances	**335,425,490.52**	**341,763,643.42**
	Grand Total SERVICE ADVANCES	**466,494,158.52**	**459,674,571.42**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2019**		**2018**
		BALANCE B/D ₦'m	**DURING THE 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)	2,076,299.63	0.00	2,076,299.63	2,076,299.63
	Withholding Tax (WHT)	6,036,344.22	0.00	6,036,344.22	6,036,344.22
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	Sub-Total Unremitted Taxes	**22,521,270.54**	**0.00**	**22,521,270.54**	**22,521,270.54**
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	1,584,700.00	3,006,924.24	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**	**1,584,700.00**	**5,446,361.84**	**3,861,661.84**
	Grand Total Unremitted Deductions	**26,382,932.38**	**(1,584,700.00)**	**27,967,632.38**	**26,382,932.38**

16	**DEPOSITS:**	**2019** **₦'m**	**2018** **₦'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	26,187,018.23
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
594	5% Retention fee	0.00	0.00
595	Education Rate	0.00	0.00
	Total Deposits	**45,866,107.02**	**45,866,107.02**

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
	MONTH:					
1	**January**	21,000,000.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	92,687,268.78
2	**February**	85,338,048.01	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	157,025,316.79
3	**March**	55,316,594.42	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	127,003,863.20
4	**April**	9,360,000.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	81,047,268.78
5	**May**	99,807,333.57	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	171,494,602.35
6	**June**	41,430,566.25	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	113,117,835.03
7	**July**	58,199,604.41	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	129,886,873.19
8	**August**	103,779,928.07	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	175,467,196.85
9	**September**	134,969,915.22	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	206,657,184.00
10	**October**	92.184,844.78	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	163,872,113.56
11	**November**	86,106,119.47	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	157,793,388.25
12	**December**	134,949,128.18	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	206,636,396.96
	Total	**922,444,082.38**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	1,782,691,307.83

SUPPLEMENTARY NOTE 2

	INTERNALLY GENERATED REVENUE (IGR):		
		2019 **₦'m**	**2018** **₦'m**
	MONTH:		
	January	240,200.00	92,800.00
	February	330,850.00	264,000.00
	March	198,000.00	150,200.00
	April	768,500.00	270,950.00
	May	1,632,600.00	90,200.00
	June	312,650.00	85,650.00
	July	831,050.00	328,650.00
	August	626,200.00	326,750.00
	September	1,219,450.00	283,100.00
	October	387,000.00	284,950.00
	November	592,700.00	284,800.00
	December	246,850.00	194,948.88
	Total	**7,386,050.00**	**3,186,998.88**

EXPLANATIONS

1 Statutory Allocation : This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee(JAAC) Transfers to the Local Government. This includes

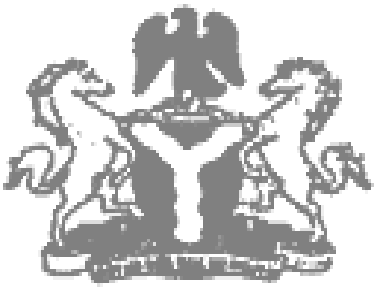
	DESCRPTION	AMOUNT
	Direct Transfers to the Local Government Council	922,444,082.38
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,782,691,307.83**

2.**Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	569,479,497.84
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**1,017,663,304.03**

3.Capital Expenditure : This comprised of all disbursement in respect of Projects and workswhich are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Government Council	147,756,980.00
	Local Governments Joint Projects Funding by the Local Government Council	412,063,419.26
	TOTAL	**559,820,399.26**



GOVERNMENT OF IMOSTATE OF NIGERIA

FINANCIAL STATEMENTS OF

ORSU LOCAL GOVERNMENT COUNCIL

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

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 2019 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, 2019 to 31st December, 2019.

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, 2019

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, 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 ORSU LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 Orsu 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, 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 ofOrsu 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 Orsu Local Government Council as at 31st December, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.

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., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
1,802,427,810.00	Statutory Allocation from JAAC	1	1,580,263,894.54	1,362,931,710.65
	State Government Internally Generated Revenue (IGR)	2		
	INTERNALLY GENERATED REVENUE	3		
3,116,080.00	Capitation Rate		39,400.00	0.00
2,270,000.00	Property Rate		200,000.00	0.00
17,533,500.00	Licenses, Fines, Fees and Royalty		2,691,750.00	1,895,823.50
13,830,000,00	Earnings from Commerce		0.00	428,000.00
0.00	Rent on Local Govt. Property		0.00	6,500.00
0.00	Interest and Repayment		0.00	
0.00	Dividends		0.00	
0.00	Grants, Aid and Reimbursement		0.00	
289,430.00	Miscellaneous		0.00	
	Other Revenue Sources	4	0.00	0.00
	Total Revenue		0.00	
1,839,466,820.00	**Total Inflow from Operating Activities (A)**		**1,583,195,044.54**	**1,365,262,034.15**
	Payments:			
616,427,530.00	Personnel Cost	5	965,033,950.74	649,903,922.52
76,968,000.00	Overhead Cost	6	28,092,295.00	46,368,170.63
	Sec. Vote	7	63,631,000.00	7,300,00.00
	Integrated Farm Projects	8	0.00	0.00
1,931,421.58	Capital Expenditure	9	523,455,419.26	661,321,259.26
	Interest Payment			
695,356,951.58	**Total Outflow from Operating Activities (B)**		**1,580,212,665.00**	**1,364,893,352.41**
	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		**2,982,379.54**	**368,681.74**
	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**		2,982,379.54	368,681.74
0.00	**Cash and its Equivalent as at 1/1/19**		6,441,314.01	**6,072,632.22**
0.00	**Cash and its Equivalent as at 31/12/19**		9,423,693.55	**6,441,314.01**

ORSU LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	2,370,744.38	3,998,179.37
Bank	11	7,052,949.17	2,443,134.64
Total Liquid Assets (A)		**9,423,693.55**	**6,441,314.01**
Investments and Other Cash Assets			
Salary Advance	12		
Imprest	13	20,016,000.00	20,016,000.00
Service Advance	14	370,552,035.64	280,238,768.01
Loans Granted			
Investment			
Intangible Assets			
Total Investments and Other Cash Assets(B)		390,568,035.64	**300,254,768.01**
TOTAL ASSETS C = (A + B)		**399,991,729.19**	**306,696,082.02**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		333,221,793.95	280,298,757.41
Unremitted Deductions	15	54,565,935.48	14,955,021.76
Capital Development Funds			
Trust and Other Public Funds			
TOTAL PUBLIC FUNDS (D)		**387,787,729.43**	**295,253,779.17**
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	12,203,999.76	11,442,302.85
Total Other Liabilities (F)		**12,203,999.76**	11,442,302.85
TOTAL LIABILITIES G = (D + E +F)		**399,991,729.19**	**306,696,082.02**

ORSU LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
78,499,075.67	**OPENING BALANCE 1/1/19**		**280,298,757.41**				**(280,298,757.41)**
	ADD REVENUE:						
	ALLOCATIONS						
1,362,931,710.65	Statutory Allocation from JAAC	1	1,580,263,894.54	1,802,427,800.00	1,802,427,800.00	0.00	222,163,905.46
	State Government IGR	2	0.00	0.0	0.0	0.00	0.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		39,400.00	3,116,080.00	3,116,080.00	0.00	3,076,680.00
0.00	Property Rate		200,000.00	2,270,000.00	2,270,000.00	0.00	**2,070,000.00**
1,895,823.50	Licenses, Fines, Fees and Royalty		2,691,750.00	17,533,500.00	17,533,500.00	0.00	14,841,750.00
428,000.00	Earnings from Commerce		0.00	13,830,000.00	13,830,000.00	0.00	13,830,000.00
6,500.00	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	289,430.00	289,430.00	0.00	289,430.00
2,330,323.50	**Total Internally Generated Revenue**		**2,931,150.00**	**37,039,010.00**	**37,039,010.00**	0.00	**34,107,860.00**
	Other Revenue Sources of the Local Govt	4	**0.00**			0.00	**0.00**
1,443,761,109.82	**Total Revenue (A)**		**1,863,493,801.95**	**1,839,466,810.00**	**1,839,466,810.00**	0.00	**(24,026,991.95)**
	EXPENDITURE						
649,903,922.52	Salaries and Wages	5	965,033,950.74	616,427,530.00	616,427,530.00	0.00	(348,606,420.74)
43,522,170.63	Overhead Cost	6	76,162,466.43	76,998,000.00	76,998,000.00	0.00	835,533.57
470,037,259.26	Capital Expenditure	9	489,075,590.83	1,931,421.580.00	1,931,421.580.00	0.00	1,442,345,989.17
1,163,462,352.41	**Total Expenditure (B)**		**1,530,272,008.00**	**2,624,847,1140.00**	**2,624,847,1140.00**	0.00	**1,094,575,102.00**
280,298,757.41	**OPERATING BALANCE**		**333,221,793,.95**	(785,380,300.00)	(785,380,300.00)	0.00	1,070,548,110.05
	APPROPRIATIONS/TRANSFERS						
280,298,757.41	Transfer to Capital Development Fund		**333,221,793,.95**	(785,380,300.00)	(785,380,300.00)	0.00	1,070,548,110.05
280,298,757.41	Closing Balance		**333,221,793,.95**	(785,380,300.00)	(785,380,300.00)	0.00	1,070,548,110.05

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

	Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
	347,685,783.00	**Opening Balance**		**157,948,281.19**				**(157,948,281.19)**
		ADD REVENUE						
	280,298,757.41	**Transfer From Consolidated Revenue Fund**		333,221,793.95				333,221,793.95
		Aid and Grants						
		External Loans						
		LGC Bonds						
		Development Loan Stock						
		Other Internal Loans(Promissory Notes)						
		Internal Loans from Other Funds						
	627,984,540.45	**TOTAL REVENUE**		**491,170,075.14**				
		LESS CAPITAL EXPENDITURE						
	470,036,259.26	**Capital Expenditure Sector**	9	489,075,590.83	**1,931,421,580.00**	**1,931,421,580.00**		**1,442,345,989.17**
		OTHER CAPITAL PAYMENTS						
		Repayments Internal Loans						
		Repayments External Loans						
	470,036,259.26	**TOTAL CAPITAL EXPENDITURE**		489,075,590.83	**1,931,421,580.00**	**1,931,421,580.00**		**1,442,345,989.17**
		Adjustments for Movements in Public Debts						
	157,948,281.19	**Closing Balance**		2,094,484.31				

ORSU LOCAL GOVERNMENT COUNCIL
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED AT 31ST DECEMBER, 2019

	DETAILS	Budgeted Amount		Actual Amounts on comparable Basis ₦'M	Difference Final Budget and Actual ₦'M
		Original ₦'M	Final ₦'M		
1	A share of statutory allocation from JAAC	1,802,427,810	1,802,427,810	1,580,263,894.54	225,163,915.46
	Net share of statutory allocation from JAAC	0.00	0.00	0.00	0.00
	Add: Deductional source for loan Repayment	0.00	0.00	0.00	0.00
	Share of statutory-other Agencies	0.00	0.00	0.00	0.00
	Share of joint accounts	0.00	0.00	0.00	0.00
	Total Gross allocation to the Local Government	1,802,427,810	1,802,427,810	1,580,263,894.54	225,163,915.46
	Valve Added Tax	0.00	0.00	0.00	0.00
	Total VALUE Added Tax	0.00	0.00	0.00	0.00

	DETAILS	Actual 2019 ₦'M	Final Budget 2019 ₦'M	VARIANCE
2	**B-STATE GOVT, INTERNALLY**			
	GENERATED REVENUE			
	Share of State Government			

	Internally Generated Revenue			
	Total State Govt. Internally			
	Generated Revenue			
3	**C-INTERNALLY GENERATED REVENUE**			
3.1	**CAPITATION RATE**			
	Current & Arrears	39,400.00	3,116,000.00	3,076,600.00
	Sub-Total	**39,400.00**	**3,116,000.00**	**3,076,600.00**
	PROPERTY RATE			
3.2	Current & Arrears	200,000.00	2,270,000.00	2,070,000.00
	Communication mast	0.00	0.00	0.00
	Sub-Total	**200,000.00**	**2,270,000.00**	**2,070,000.00**
3.3	**LICENSES FINES & FEES**			
1	Identification fees	766,500.00	1,050,000.00	(283,500.00)
2	Tenant fees		(3,022,750.00)	(3,022,750.00)
3	OPD/ANC	231,650.00	2,200,000.00	(1,968,350.00)
4	IWC	108,600.00	1,200,000.00	(1,091,400.00)
5	HALL Rental	20,000.00	10,260.00	9,740.00
6	Maternity	141,500.00	2,500,000.00	(2,358,500.00)
7	Palm fruit sales	28,000.00	5,850,000.00	5,822,000.00
8	Stallage	117,000.00	3,425,990.00	3,308,990.00
9	Repayment of price	22,000.00	1,300,000.00	(1,278,000.00)
10	Registration of clubs	46,500.00	150,000	(311,500.00)

11	Customary right of occupancy	5,000.00	120,000.00	(115,000.00)
12	Street naming	340,000.00	50,000.00	290,000.00
13	Tender fees	865,000.00	2,700,000.00	(1,835,000.00)
	SUB-TOTAL	**2,691,750.00**	**17,533,500.00**	**(14,841,750.00)**
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	45,747,200.00	58,688,930.00	14,941,730.00
	The legislative			
	Community Govt. Councils			
	Sub-Total Consolidated Revenue Charges	45,747,200.00	58,688,930.00	14,941,730.00
5.2	**PERSONNEL EMOLUMENT**			

	Administration	99,745,819.15	111,349,650.00	11,603,830.85
	Finance	69,434,951.64	72,891,270.00	3,456,318.36
	Medical and Health	159,033,719.08	229,504,947.50	70,471,228.42
	Planning Research & Statistics	17,342,537.40	24,030,145.00	6,687,607.60
	Agric and Natural Resources	50,736,153.50	43,083,570.00	(7,652,583.50)
	Works, Transport and Housing	28,443,179.68	40,121,740.00	11,678,560.32
	Information, Education& Social Welfare	36,907,884.10	32,456,690.00	(4,451,194.10)
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	(389,696,714.08)
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	(58,487,092.11)
	Sub-Total personal cost	909,828,050.74	553,338,600.00	325,210,338.24
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)
		9,458,700.00	**4,400,000.00**	**(5,058,700.00)**
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	8		
	Total number of employees at the end of the year	-		
6	**OVER HEAD COST**			
6.1	**OVER HEAD COSTS BY FUNCTION**			
	Transport and Travel			
	Utility Service	-	500,000.00	500,000.00
	Transport and Postal Service	-	500,000.00	500,000.00
	Stationery and printing	6,137,350.00	4,500,000.00	1,637,350.00
	Maintenance of office furniture & Equipment	3,100,000.00	8,500,000.00	5,400,000.00
	Maintenance of vehicle & other Capital Assets	7,844,000.00	1,223,680.00	6,620,320.00
	Consultancy & Professional charges	0.00	2,000.000.00	2,0000,000.00
	Training, staff development & welfare	9,080,660.00	9,200,000.00	119,340.00
	Entertainment and hospitality	15,786,100.00	7,244,320.00	8,541,780.00
	Sanitation	19,214,061.43	41,800,000.00	22,585,938.57
	Provision of Service Materials	15,000,000.00	1,500,000.00	(13,500,000.00)
	Total Overhead by Function	**76,162,466.43**	**76,968,000.00**	**805,828.57**
	Previous Year's Retired Advances	**48,070,171.43**	**0.00**	**0.00**

	Total Over Head Cost	**28,092,295.00**	**76,998,000.00**	**48,905,705.00**
6.2	**OVERHEAD COST BY SECTORS**			
	(Department)			
	The Council	20,500,000.00	22,000,000.00	1,500,000.00
	Administration	10,202,320.00	18,000,000.00	7,797,680.00
	Finance	12,878,486.00	13,000,000.00	120,514.00)
	Medical and Health	15,500,000.00	11,550,000.00	(3,950,000.000
	Planning research and Statistics	1,880,660.00	3,500,000.00	1,619,340.00
	Agricultural & National Resources	2,250,000.00	1,500,000.00	(750,000.00)
	Works, Transport and Housing	8,500,000.00	6,500,000.00	(2,000,000.00)
	Information Education & Social Welfare	4,450,000.00	948,000.00	(3,502,000.00)
	Sundry Units	-		
	Total Overhead Cost	**76,162,466.43**	**76,968,000.00**	**805,828.57**

7	Imprest and Security Vote	63,631,000.00	0.00	63,631,000.00
	Total	**63,631,000.00**	**0.00**	**63,631,000.00**
8	Integrated Farms Project	0.00	0.00	0.00
	Total	**0.00**	**0.00**	**0.00**
9	**CAPITAL EXPENDITURE**			
	Purchase of vehicles	15,000,000.00	0.00	(15,000,000.00)
	Grading, tarring of roads & construction of drainage other projects	62,012,171.57	1,931,421,480.00	1,869,409,309.01
	Local Governments Joint Projects	412,063,419.26	0.00	(412,063,419.26)
	TOTAL CAPITAL EXPENDITURE	**489,075,590.83**	**1,931,421,480.00**	**1,442,345,889.17**
	Unretired Advances	**34,379,828.43**	**0.00**	**0.00**
	Total Capital Expenditure	**523,455,419.26**	**1,931,421,480.00**	**1.407.966.060.74**

				2019	2018
10	**Cash Balance**			2,370,744.38	3,998,179.37
	Total Cash			**2,370,744.38**	**3,998,179.37**
11	**BANK BALANCE:**			2019	2018
	Name of Bank	**Account Name**	**Account Number**		
	1. Eco Bank Plc	Project Account	5093073279	14,207.66	41,207.66
	2. Zenith Bank Plc	Salary Account	1012703877	3,890,889.86	2,182,000.21
	3. –Do-	Project Account	1012749891	435,768.80	118,918.28
	4. –Do-	Integrated Farm Account	1013596511	174,302.94	174,302.94
	5. –Do-	IGR Account	1012710753	72,639.65	9,999.05
	6. –Do-	Project Account	1012747031	(878.18	(878.18
	7. UBA	–Do-	1019016721	2,464,095.61	0.00
	8. Zenith	Supplies account	1011614091	1,922.83	0.00
	Total Bank			7,052,949.17	2,443,134.64
12	**SALARY ADVANCES**				
	Salary Advance			0.00	0.00
				0.00	0.00
				0.00	0.00
	Sub-Total Salary Advance			0.00	0.00

				2019 N'm
13	**IMPREST**:			
1	Hon. Uche Agabiga			4,044,000.00
2	Iheagwu J.U.			530,000.00
3	Irodi K.I.			800,000.00
4	Duru R.O.			860,000.00
5	Osegbu J.A.			560,000.00
6	Ogbuji Jacinta			560,000.00
7	Madu Ngozichi			560,000.00
8	Agoka F.O.			250,000.00
9	Durumba Charity			560,000.00
10	Ihejiagwa Peter Clinton			3,920,000.00
11	Ukwuoma R.E			281,000.00
12	Nkwocha Prince			230,000.00
13	Okonwko N.P.N.			310,000.00
14	Chiemeka H.C.			320,000.00
15	Pastor Okonkwo C.			220,000.00
16	Ezemokwu S. and 9 other TC Member			706,000.00
17	Ogbenta V.I.			300,000.00
18	Isumere C.H.			225,000.00
19	Imoh Viola C.			400,000.00
20	Okwuoma Paulinus			0.00
21	Ihemeje C.C.			0.00
22	Isumere Chinyere			0.00
23	Osuji Rosemary			0.00
24	Onyejekwe Lawrence			0.00
25	Asonye Florence			0.00
26	Hon. Ihekaire Ngozi			0.00
27	Hon. Okonkwo Kingsley			0.00
	Total Imprest			**20,016,000.00**
14	**SERVICE ADVANCES:**			
14.1	i. **INTEGRATED FARM PROJECT:**			
	Mr. Duru R.O.			8,847,250.00
	Sub-total integrated Farm Project			**8,847,250.00**
14.2	ii. **CHAPEL PROJECT**			
	Hon Ihejiagwu Peter Clinton			10,550,000.00
	Sub-Total Chapel Project			**10,550,000.00**
14.3	**III. GRADING AND REHABILITATION OF ROAD**			
	1. Hon. Ihejiagwu Peter Clinton			2,000,000.00

	2. Engr. Osegbu J.A.			191,285,000.00
	3. Nanibond Service			20,000,000.00
14.4	**Sub-Total Road Grading and Rehabilitation of Road**			**213,285,000.00**
	STADIUM			
	Ezona Construction			3,000,000.00
14.5	**Sub-Total Stadium**			**3,000,000.00**
	v**. SECRETARIAT**			
	Anyionu Okey V.			20,000,000.00
	Sub-Total Secretariat			**20,000,000.00**

14.6	**PERSONAL ADVANCES:**			**2019 N'm**
1	Ibeneme N.A.			4,072,304.39
2	Obebili Emilia N.			6,609.00
3	Igboasonye Peace			80,000.00
4	Ebuzor J.U.			960,000.00
5	Duruibe Charity			1,627,815.98
6	Nwachukwu O.A.			2,705,000.00
7	Akuwudike A.A.			120,000.00
8	Uzor J.N.			150,000.00
9	Okwara Linus			312,500.00
10	Ebighi Josephine			1,436,000.00
11	Ihemeje C.C.			665,000.00
12	Nwaju Obianuju			10,000.00
13	Oparajiaku Nelson			328,100.00
14	Madukwe F.M.			2,110,000.00
15	Anabaraonye D.N.			2,000.00
16	Anaele O.C.			2,693,150.00
17	Metu Uzoma			592,000.00
18	Olebu R.N.			15,000.00
19	Amasiatu Evan			335,000.00
20	Ohargbulam Vitus			60,000.00
21	Dr. E.P. Nwagwu			610,000.00
22	Okwara Patrick			10,000.00
23	Ohanusi Cliford			43,400.00
24	Barr. Nduka I.C.			10,000.00
25	Emezuru P.E.			122,000.00
26	Oparajiaku Nelson			75,000.00
27	Ejemba I.U.			2,365,550.00
28	Kenneth Melugbo			57,225.66
29	Umeh Peter			25,000.00
30	Okafor Emmanuel			160,000.00
31	Ademipor S.N.			70,500.00
32	Ogbute Felix			195,850.00
33	Nnadi F.M.			2,431,140.00
34	Barr Kenneth Eze			1,375.000.00
35	Ihuoma Nnadi			500,000.00
36	Ndenko Val			1,145,000.00
37	Udoha P.N			5,772,093.27
38	Ezigbo K.E			4,500,000.00
39	Nnanna C .I			5,000,000.00
40	Onuoha A.I.			800,000.00
41	Iwuchukwu J.O.			3,130,000.00
42	John Iyekwe			125,000.00
43	Silas Mughara			85,000.00
44	Anthony Ngerem			65,000.00
45	Timothy Iwuoha			50,000.00
46	Henry Agoeme			100,000.00
47	Nwanocha Paulina			70,000.00
48	Opara H.A.			197,000.00
49	Ezenegu C.O.			50,000.00

50	Duru Faith			15,000.00
51	Ojiaku Justine			1,000,000.00
52	D.S.P. Uno Ethobi			35,400.00
53	Nneoma Ngozi E. Opara			169,500.00
54	Ndukwu Boniface			1,500.00
55	Udom John			8,000.00
56	Agim H.C.			34,300.00
57	Duru Richmond			460,000.00
58	Osegbu J.A.			1,764,000.00
59	Isumere Chinyere			125,000.00
60	Imoh Viola C.			470,000.00
61	Ebighi G.M.			70,000.00
62	Nwokocha Emmanuel			195,000.00
63	Okpala Samuel			120,000.00
64	Adebowale Beatrice			160,000.00
65	Okpara Demian			1,000,000.00
66	Nwajiaku P.			2,300
67	Poly Ndidi Nwaeze Okeke			500,000.00
68	Ekwueme O.C.			10,000.00
69	Esiegbulem Casandra			25,000.00
70	Ehirim Njideka			245,000.00
71	Ihekoronye Nkechi			9,000.00
72	Hon Herbert Smart Ubah			16,810,000.00
73	Umeh Peter			30,000.00
74	Nwajechi V.O.			55,000.00
75	Ibe Simon Jude			300,000.00
76	Onunkwo Eric			240,000.00
77	Ochonma Chizoba			15,000.00
78	Ekweka Edith Mary			2,100,000.00
79	Onwuanagbule Emeka			28,000.00
80	Agoma Nwabugwuezie			20,000.00
81	Eze Afam Agugoesi			40,000.00
82	Onyekwere Sydney			5,000.00
82	Ugwuibe Deborah			56,000.00
83	Okafor Benjamin			850,000.00
84	Obinna Egesimba			(831,000.00)
85	Obi Emmanuel			(5800)
86	Opara H.A.			645,000.00
87	Nwokeji Jude			534,000.00
88	Amasiatu Evan			20,000.00
89	Amadi K.I.			97,000.00
90	Njoku Livinus			550,000.00
91	Nwosu Charles			25,000.00
92	Alex Onworji			400,000.00
93	Innocent Iwuagwu			51,100.00
94	Abara T.U.			10,000.00
95	Nnebue F.U.P.			710,000.00
96	Abara A.I.			145,180.00
97	Okoroegbe Helen			195,000.00
98	Timothy Ndukuba			10,000.00
99	Chief Law Ikedum			4,100.00

100	Nwogu F.N.			8,000.00
101	Anthony Onyebuchukwu			80,625.00
102	Mary C. Okoro			10,000.00
103	Ezenwa S.N.			36,000.00
104	Ibumere C.N.			10,000.00
105	Nnadi Nicholas			10,000.00
106	Ezeukwu Ozioma			10,000.00
107	Nwachukwu O.R.			50,000.00
108	Douglas Nwankwere			3,250,000.00
109	Okolie Benneth			330,000.00
110	Amaechi J.M.			1,026,445.61
111	Nduka Ignatius			475,000.00
112	Okoroegwu Agnes			450,000.00
113	Hon. Sir Joe Odiuka			300,000.00
114	Onyekwere Sabinus E.			60,000.00
115	Durumba Charity			1,850,000.00
116	Barr. Eze Kenneth			25,000.00
117	Dr. E.E. Emeghara			2,955,000.00
118	Melugha K.U. and 83 others			160,000.00
119	Onyewuchukwu			135,000.00
120	Ezeakala Chinedu			20,000.00
121	Madu N.			10,000.00
122	Victoria Ekesi			60,000.00
123	Joseph Akaraoha			10,000.00
124	Ogozieme Benedict			200,000.00
125	Nta Patience			148,500.00
126	Ireka R.A.			700,000.00
127	Hon. Andrew Chibuzor			150,000.00
128	Hon. Ngozi E. Okpara			5,000.00
129	Hon. Lizzy Ngozi Ezeorji			100,000.00
130	Hon. Nwadugwu Joseph			290,000.00
131	Oliver Okere			150,000.00
132	Reuben Onyeobi			30,000.00
133	Uchenna Nwokeafor			20,000.00
134	Martin Onyeukwu			45,000.00
135	Udegbu M.U.			80,000.00
136	Nwaigbo Blessing			282,950.00
137	Ezeakolam Cyinus C.			10,000.00
138	Mbajiaku A.O.			8,000.00
139	John Okoli			30,000.00
140	Timothy Onwuka			30,000.00
141	Nwadike G.C.			145,000.00
142	Mgbeokwu Albert			5,000.00
143	Chief (Mrs) S.C. Odimegwu			4,700,000.00
144	Onyeanu D.I.			500,000.00
145	Akubuo Simon			15,000.00
146	Udochukwu Ezeonyeikedi			356,000.00
147	Abuah Agatha			60,000.00
148	Azuma A.			65,000.00
149	Samson Udeh			110,000.00
150	Anabaraonye Kenneth			20,000.00

151	Jacob Tarrymore			5,000.00
152	Onukwo G.E.			500,000.00
153	Egole Pauline			269,000.00
154	Nwabukwue Marbel			20,000.00
155	Ogbatuo Felix			7,500.00
156	Oledibe Josephine			15,000.00
157	Okonkwo Christopher			5,000.00
158	Ibenusi Adphina			5,000.00
159	Obeten Wilfred			20,000.00
160	Anyikamba Christopher			500,000.00
161	Ugochukwu Daniel			135,000.00
162	Ibeneme M.A.			494,350.00
163	Onyenemezu M.			7,000.00
163	Ezeunegbu A.C.			230,000.00
164	Amaechi Stanley			8,000.00
165	Nwankwo Esther			25,000.00
166	Okafor Michael			250,000.00
167	Onyekwere Donatus			250,000.00
168	Akwaeke Nnamdi			250,000.00
169	Amaechi Tony			250,000.00
170	Ogaziere Ifeanyinwa			292,000.00
171	Okpara Emmanuel			540,000.00
172	Ohuizu Chizoba			410,000.00
173	Nwamezie Ahurunwa			405,000.00
174	Okories Chinweke C.			250,000.00
175	Nwakaozor Vincent			200,000.00
176	Obioha Victor U			260,000.00
177	Ubah Edith			250,000.00
178	Ndukwu Ifeoma			1,710,000.00
179	Anyasor Njideka			30,000.00
180	Nnebuo Barth			6,500.00
181	Egwim Jane Chibugo			5,000.00
182	Mberekpe German			530,000.00
183	Ezikeojiaku Stanislaus			90,000.00
184	Akwuri Charity			(10,000.00)
185	Opara A.M.			25,000.00
186	Iwuoha Fabian			10,000.00
187	Obidikeoma William			70,000.00
188	Ugwueke Livinus			24,500.00
189	Ngoka F.O.			512,100.00
190	Onuoha P.C.			82,000.00
191	Durunnajiaku Jude			40,000.00
192	Ukaigwe Chima			1,952.00
193	Hon. Joseph Okwuaka			200,000.00
194	Hon. Emma			300,000.00
195	Igwe Gerald			23,000.00
196	Chukwu B.C.			805,000.00
197	Ihe A.C.			20,000.00
198	Ihezuo Luke			17,000.00
199	J.O. Nwokeji			345,000.00
200	Emezurum P.C.			20,000.00

201	Emenike Simon			10,000.00
202	Odiga S.O.			90,000.00
203	Irodi K.I.			360,000.00
204	Ehirim P.O.			64,540.34
205	Ohia Lovina			80,000.00
206	Amaechi Stanley			60,000.00
207	Okolie Felix			470,000.00
208	Ofule G.I.			90,000.00
209	Ibe E.N.			466,000.00
211	Umeihezuo Priscillia			10,000.00
212	Johnbosco Nwokeji			205,000.00
213	Ndukwu Ifeanyi			195,000.00
214	Fabian Iwoha			193,000.00
215	Okonwko Richard			40,000.00
216	Aduwufor S.N.			20,000.00
217	Akudo E.O.			410,000.00
218	Chilaka Charity			230,300.00
219	Opara G.			235,000.00
220	Okoye Macdonald			4,000.00
221	Ogbuji J.C.			940,000.00
222	Madu Ngozichi			530,000.00
223	Iheagwu J.U.			412,000.00
224	Odidika Theophilus			272,000.00
225	Esonwanne Linus			13,650.00
226	Ogu martine			100,000.00
227	Obi Emmanuel I.			12,500.00
228	Anthony I. Opara			6,000.00
229	Hon Charles Azubuike			13,000.00
230	Hon. Augustine Ozukwara			42,000.00
231	Hon. Anyaegbule Victor			50,000.00
232	Ihejiagwa Peter Clinton			339,554.39
233	Ihejiagwa Maria			300,000.00
234	Ukwuoma P.E.			237,000.00
235	Hon. Okonkwo Kingsley			3,000,000.00
	Sub-Total Personal Advances			**114,869,7853.64**
	Grand Total SERVICE ADVANCES			**370,552,035.64**

15	**UNREMITTED DEDUCTIONS:**	**BALANCE B/D N'm**	**During year N'm**	**Balance C/D N'm**	**2019 N'm**
15.1	**UNREMITTED TAXES:**				
	Pay as you earn (PAYE)	8,731,480.79	24,972,002.22	33,703,483.01	33,703,483.01
	Value added Tax (VAT)	507,250.00	350,000.00	357,250.00	357,250.00
	Withholding (Tax) (WHT)	507,250.00	350,000.00	357,250.00	357,250.00
	Education Fund	947,790.088	0.00	947,790.88	947,790.88
	Sub-total Unremitted Taxes	**10,693,771.67**	**25,672,002.22**	**36,365,773.89**	**36,365,773.89**
15.2	**DEDUCTIONS FROM SALARY:**				
	NULGE Union Dues	1,868,047.86	8,320,548.61	10,188,596.47	10,188,596.47
	NULGE Welfare	633,736.12	1,118,400	1,752,136.12	1,752,136.12
	Staff Welfare Scheme	179,176.45	0.00	179,176.45	179,176.45
	MHWU	711,005.85	2,637,480.23	3,348,456.08	3,348,456.08
	NANNM	185,183.92	743,682.66	928,866.58	928,866.58
	NWS (Nurses Welfare Scheme)	57,500.00	0.00	57,500.00	57,500.00
	NULGE Motorcycle Loan	342,599.89	0.00	342,599.89	342,599.89
	SWS	285,000.00	1,118,800	1,403,800.00	1,403,800.00
	Sub-Total Unremitted Deduction	**4,261,250.09**	**13,938,911.50**	**18,200,161.59**	**18,200,161.59**
	Grand Total Unremitted Deduction	**14,955,021.76**	**39,610,913.71**	**54,565,935.48**	**54,565,935.48**

16	**DEPOSITS**:	**2019 N'm**	**2018 N'm**
1	Chairman RNTRACO 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	Okwara Ogechi	30,484.36	30,484.36
11	Ogbonna Loveline	10,321.00	10,321.00
12	Mgbemeje Rose	50,000.00	50,000.00
13	Nwagu Philip	81,310.42	81,310.42
14	Uzoetu Precious	21,138.70	21,138.70
15	Okeke Donald	(1,496.52)	(1,496.52)
16	Chikwendu Francisca	583,617.69	583,617.69
17	Unclaimed Salaries	802,814.60	583,617.69
18	Unredited Cheques	30,681.32	30,681.32
19	Duru Richmond	148,000.00	148,000.00
	Total Deposits	**12,203,999.76**	**11,442,302.85**

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
	MONTH:					
1	**January**	0	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	71,687,268.78
2	**February**	42,584,801.86	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	114,272,070.64
3	**March**	45,851,960.34	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	117,539,229.12
4	**April**	12,585,000.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	84,272,268.78
5	**May**	95,339,571.48	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	167,026,840.26
6	**June**	41,445,501.65	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	113,132,770.43
7	**July**	64,154,798.17	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	135,842,066.95
8	**August**	74,420,406.87	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	146,107,675.65
9	**September**	79,401,696.98	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	151,088,965.76
10	**October**	62,053,791.01	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	133,741,059.79
11	**November**	90,226,550.56	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	161,913,819.34
12	**December**	111,952,590.08	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	183,639,858.86
	Total	720,016,669.00	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	1,580,263,894.45

SUPPLEMENTARY NOTE 2

	INTERNALLY GENERATED REVENUE (IGR):		
		2019 **₦'m**	**2018** **₦'m**
	MONTH:		
	January	639,543.50	639,543.50
	February	189,300.00	189,300.00
	March	533,900.00	533,900.00
	April	35,520.00	35,520.00
	May	606,226.50	5,400.00
	June	3,700.00	3,700.00
	July	150,660.00	150,660.00
	August	73,100.00	73,100.00
	September	88,000.00	88,000.00
	October	61,600.00	61,600.00
	November	56,200.00	56,200.00
	December	506,900.00	506,900.00
	Total	**2,931,150.00**	**2,330,323.50**

EXPLANATIONS

1. Statutory Allocation : This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee(JAAC) Transfers to the Local Government. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to the Local Government Council	720.016,669.09
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,580,263,894.54**

2 . **Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	516,850,144.55
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**965,033,950.74**

3.Capital Expenditure : This comprised of all disbursement in respect of Projects and workswhich are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Government Council	111,392,000.00
	Local Governments Joint Projects Funding by the Local Government Council	412,063,419.26
	TOTAL	**523,455,419.26**



GOVERNMENT OF IMOSTATE OF NIGERIA

FINANCIAL STATEMENTS OF ORU EAST

LOCAL GOVERNMENT COUNCIL

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

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 2019 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, 2019 to 31st December, 2019.

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.

ORU EAST LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

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**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF ORU EAST LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 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, 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 ofOru East 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 Oru-East Local Government Council as at 31st December, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.

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., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
1,949,687,010.00	Statutory Allocation from JAAC	1	1,460,505,315.64	1,368,977,015.37
56,962,560.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
5,263,600.00	Capitation Rate		5,700.00	0.00
13,468,000.00	Property Rate			300,000.00
25,349,560.00	Licenses, Fines, Fees and Royalty		4,752,950.00	2,183,220.00
12,712,000.00	Earnings from Commerce		1,100.00	25,000.00
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
0.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
0.00	**Total Revenue**		**0.00**	
2,063,442,730.00	**Total Inflow from Operating Activities (A)**		**1,465,265,065.64**	**1,371,485,235.37**
	Payments:			
598,669,700.00	Personnel Cost	5	803,111,103.24	615,119,786.06
85,913,000.00	Overhead Cost	6	60,178,876.82	40,142,870.63
0.00	Sec. Vote	7	36,980,000.00	134,930,000.00
0.00	Integrated Farm Projects	8	0.00	99,961,000.00
823,392,810.00	Capital Expenditure	9	558,305,122.89	464,440,312.42
0.00	Interest Payment		0.00	0.00
1,507,975,510.00	**Total Outflow from Operating Activities (B)**		**1,458,575,102.95**	**1,354,593,969.11**
555,467,220.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**6,689,962.69**	**16,891,266.26**

	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**		6,689,962.69	**16,891,266.26**
0.00	**Cash and its Equivalent as at 1/1/19**		**29,219,453.79**	**12,328,187.53**
0.00	**Cash and its Equivalent as at 31/12/19**		**35,909,416.48**	**29,219,453.79**

ORU EAST LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	22,545,503.89	1,590,839.18
Bank	11	13,363,912.59	27,628,614.61
Total Liquid Assets (A)		**35,909,416.48**	**29,219,453.79**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
ımprest	13	19,002,750.00	19,002,750.00
Service Advance	14	405,086,377.67	424,610,172.03
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**424,089,127.67**	**443,612,922.03**
TOTAL ASSETS C = (A + B)		**459,998,544.15**	**472,832,375.82**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		445,495,875.12	458,329706.82
Unremitted Deductions	15	14,502,669.03	14,502,669.00
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**459,998,544.15**	**472,832,375.82**
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)		**459,998,544.15**	**472,832,375.82**

ORU EAST LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
219,450,341.46	**OPENING BALANCE 1/1/19**		**458,329,706.82**	**0.00**	**0.00**	**0.00**	(458,329,706.82)
	ADD REVENUE:						
	ALLOCATIONS						
1,367,977,015.27	Statutory Allocation from JAAC	1	1,460,505,315.64	1,949,687,010..00	1,949,687,010.00	0.00	489,181,694.36
0.00	State Government IGR	2	0.00	56,962,560.00	56,962,560.00	0.00	56,962,560.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
	Capitation Rate		5,700.00	5,263,600.00	5,263,600.00	0.00	5,257,900.00
300,000.00	Property Rate			13,468,000.00	13,468,000.00	0.00	13,468,000.00
2,183,220.00	Licences Fines, Fees and Royalty		4,752,950.00	25,349,560.00	25,349,560.00	0.00	20,596,610.00
25,000.00	Earnings from Commerce		1,100.00	12,712,000.00	12,712,000.00	0.00	12,710,900.00
	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		0.00	0.00	0.00	0.00	0.00
2,508,220.00	**Total Internally Generated Revenue**						
0.00	**Other Revenue Sources of the Local Govt**	4	0.00	0.00	0.00	0.00	0.00
1,590,935,576.83	**Total Revenue (A)**		**1,923,594,772.46**	**2,063,442,730.00**	12,712,000.00	0.00	**139,847,957.54**
	EXPENDITURE						
615,119,786.06	Salaries and Wages	5	803,111,103.24	598,669,700.00	598,669,700.00	0.00	(204,441,403.24)
50,150,274.69	Overhead Cost	6	87,501,294.71	85,913,000.00	85,913,000.00	0.00	(1,588,297.71)
467,335,809.26	Capital Expenditure	9	587,486,499.39	823,392,810.00	823,392,810.00	0.00	235,906,310.61
1,132,605,370.01	**Total Expenditure (B)**		**1,478,098,897.34**	**1,507,975,510.00**	**1,507,975,510**	**0.00**	**29,879,612.66**
458,329,706.82	**OPERATING BALANCE**		**445,495,875.12**	**555,467,220.00**	**498,674,060.00**	**0.00**	**109,971,344.88**
	APPROPRIATIONS/TRANSFERS						
	Transfer to Capital Development Fund		**445,495,875.12**	**555,467,220.00**	**498,674,060.00**	**0.00**	**109,971,344.88**
458,329,706.82	Closing Balance		**445,495,875.12**	**555,467,220.00**	**498,674,060.00**	**0.00**	**109,971,344.88**

ORU EAST LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
166,964,383.63	**Opening Balance**		**157,948,281.19**				**(157,948,281.19)**
	ADD REVENUE						
458,329,706.82	**Transfer From Consolidated Revenue Fund**		445,495,875.12				445,495,875.12
	Aid and Grants						
	External Loans						
	LGC Bonds						
	Development Loan Stock						
	Other Internal Loans(Promissory Notes)						
	Internal Loans from Other Funds						
625,294,090.45	**TOTAL REVENUE**		**603,444,156.31**	**0.00**	**0.00**		**603,444,156.31**
	LESS CAPITAL EXPENDITURE						
467,345,809.26	**Capital Expenditure Sector**	9	587,486,499.39	823,392,810.00	823,392,810.00		**235,906,310.61**
	OTHER CAPITAL PAYMENTS						
	Repayments Internal Loans						
	Repayments External Loans						
467,345,809.26	**TOTAL CAPITAL EXPENDITURE**		587,486,499.39	823,392,810.00	823,392,810.00		**235,906,310.61**
	Adjustments for Movements in Public Debts						
157,948,281.19	**Closing Balance**		15,957,656.92				

ORU EAST LOCAL GOVERNMENT COUNCIL
NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS		2019 ACTUAL ₦	2019 BUDGETED	VARIANCE ₦	
1	**F- SHARE OF STATUTORY ALLOCTION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC	1	1,460,505,315.64	1,949,687,010.00	489,181,694.36	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory Other Agencies (NNPC Refund etc)		0.00	82,737,571.00	82,737,571.00	
	Share of Joint Account Allocation (Excess Crude)		0.00	101,000,000.00	101,000,000.00	
	Total (Gross) JAAC Allocation to Local Government		1,460,505,315.64	**2,133,424,581.00**	**672,919,265.36**	
	VALUE ADDED TAX					
	Share of Value Added Tax		0.00	480,735,210.00	480,735,210.00	
	Total Value Added Tax		**0.00**	**480,735,210.00**	**480,735,210.00**	

2	G- STATE GOVERNMENT INTERNALLY GENERATED REVENUE IGR (IGR):	2019		
		ACTUAL ₦	BUDGETED ₦	VARIANCE ₦
	Share of State Govt. Internally Generated Revenue IGR	0.00	56,962,560.00	56,962,560.00
	Total State Govt. Internally Generated Revenue	**0.00**	**56,962,560.00**	**56,962,560.00**
3	**H- INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation Development Rate	5,700.00	3,816,600.00	3,805,900.00
	Arrears of Capitation Rate	0.00	1,452,000.00	1,452,000.00
	Sub-Total Capitation Rare	**5,700.00**	**5,263,600.00**	**5,257,900.00**
3.2	**PROPERTY RATE**			
	Current Property/Tenement Rate	0.00	13,468,000.00	13,468,000.00
	Commercial Buildings	0.00	0.00	0.00
	Hotels	0.00	0.00	0.00
	Modern Hospital	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**	**13,468,000.00**	**13,468,000.00**
3.3	**LICENSES, FINES & FEES:**			
	Towing of Vehicles fee	0.00	364,000.00	364,000.00
	Obstruction & Nuisance Fee	0.00	0.00	0.00
	Bicycle Licenses Fee	0.00	677,600.00	677,600.00

	Liquor Licenses (Wine Bear)	0.00	254,000.00	254,000.00
	Native Liquor Licenses Fee	0.00	85,000.00	85,000.00
	Wheelbarrow License Fees	0.00	21,900.00	21,900.00
	Native Tobacco License	0.00	0.00	0.00
	Squander/Hawkers Permit	0.00	121,000.00	121,000.00
	Buses/Commercial Vehicles Licenses	0.00	0.00	0.00
	Registration of Buses/ Commercial Vehicles	0.00	1,491,110.00	1,491,110.00
	Operational/Business Permit	1,168,050.00	3,032,000.00	2,890,000.00
	Motor Cycle License Fees	0.00	0.00	0.00
	Eating House License Fees	0.00	121,000.00	121,000.00
	Kiosk License Fees	0.00	15,400.00	15,400.00
	Bakery House License Fees	0.00	181,000.00	181,000.00
	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	35,000.00	1,500,000.00	1,465,000.00
	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 Reg. Fees	0.00	60,500.00	60,500.00
	Renewal Fees (Various)	10,000.00	0.00	(10,000.00)
	Radio Television License Fees	0.00	0.00	0.00
	Club, Cultural & Social Org. Reg. Fees	346,000.00	102,000.00	(244,000.00)
	Identification/ Oath Fees	2,385,700.00	5,590,000.00	3,204,300.00
	Dislodging Septic Tank Lic. Fees	0.00	0.00	0.00
	Earning from Environmental Sanitation Services	0.00	42,500.00	42,500.00
	Poundage Fees/Sale of Strayed Animal	0.00	102,000.00	102,000.00
	Reg. of Birth & Death	57,000.00	250,000.00	173,000.00
	Dispensary Fees	0.00	1,500,000.00	1,500,000.00
	Maternity Fess	251,200.00	3,000,000.00	274,880,000.00
	Temp. Structure Fees	0.00	0.00	0.00
	IWCIANC	0.00	0.00	0.00
	OPDI Card	0.00	0.00	0.00
	Cyclist/Okada Licenses Fees	0.00	0.00	0.00
	Laboratory Fee	0.00	0.00	0.00
	Reg. of Contractors Fees	0.00	0.00	0.00
	Tender Fees	500,000.00	4,900,000.00	4,400,000.00
	Building Plan Checking Fees	0.00	0.00	0.00
	Sand Excavation Fees	0.00	0.00	0.00
	Cottage Industry Fees	0.00	110,000.00	110,000.00
	Oil Processing/Kernel Crack Fees	0.00	65,000.00	65,000.00
	Rice Mill Cassava/Corn Grinding Fees	0.00	0.00	0.00
	Ingredient Grinding License Fees	0.00	12,100.00	12,100.00
	Painting/Spraying & Sign Writing Workshop Fee	0.00	0.00	0.00
	Wedding Machine License Fees	0.00	52,400.00	52,400.00
	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	18,000.00	18,000.00
	Battery Charger License Fees	0.00	0.00	0.00
	Printing Press	0.00	0.00	0.00
	Vulcanizing License Fees	0.00	12,100.00	12,100.00
	Panel Beater License Fees	0.00	6,050.00	6,050.00
	Motor Spare Parts License Fees	0.00	0.00	0.00
	Clock/Watch Repair License Fees	0.00	0.00	0.00

	Reg. of Laundries & Dry Cleaners License Fee	0.00	0.00	0.00
	Motor Mechanical Workshop	0.00	0.00	0.00
	Building Material License Fees	0.00	24,200.00	24,200
	Surface Kerosene Tank Fees	0.00	12,100.00	12,100.00
	Photocopying & Document Service License Fees	0.00	6,050.00	6,050.00
	Block Making with Machine License Fees	0.00	6,050.00	6,050.00
	Sewing Institute License Fees	0.00	36,300.00	36,300.00
	Hair Dressing/Barbing Salon Fees	0.00	24,200.00	24,200.00
	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	1,255,000.00	1,255,000.00
	Sale Of Unserviceable Store License Fees	0.00	0.00	0.00
	Hire Charges/Heavy Equipment Fees	0.00	160,000.00	160,000.00
	Sale of Stores Fees	0.00	0.00	0.00
	Survey and Plot Fees	0.00	0.00	0.00
	Approval Building Plan Fees	0.00	122,000.00	122,000.00
	Mortgage Sub-lease Suing Fees	0.00	0.00	0.00
	Customary Right of Occupancy Fees	0.00	17,000.00	17,000.00
	Building Plan Inspection Fees	0.00	0.00	0.00
	Commission on Tranfer of Plot Fees	0.00	0.00	0.00
	Sub-Total License , Fees & Fines	**4,752,950.00**	**25,349,560.00**	**27,505,710.00**
3.4	**EARNING FROM COMMERCE:**			
	Market Toll/ Stallage Fess	1,100.00	2,500,000.00	2,498,900.00
	Motor Pack Fess	0.00	1,500,000.00	1,500,000.00
	Shops/Shopping Center Fees	0.00	0.00	0.00
	Cattle House Fees	0.00	121,000.00	121,000.00
	Slaughter House Fees	0.00	121,000.00	121,000.00
	Earning From Transport Services	0.00	0.00	0.00
	Earning From Industrial Undertakings	0.00	0.00	0.00
	Earning From Agricultural Undertakings	0.00	8,470,000.00	8,470,000.00
	Sales From Fish	0.00	0.00	0.00
	Sales From Livestock	0.00	0.00	0.00
	Sub- Total	**1,100.00**	**12,712,000.00**	**12,710,900.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY**			
	Rent on Local Got. Quarters	0.00	0.00	0.00
	Rent on Other Local Govt. Buildings	0.00	0.00	0.00
	Rent on Local Govt. 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 Govt. 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 Account	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/Repayment	**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	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENT**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Govt.	0.00	0.00	0.00
	Grants from State Govt.	0.00	0.00	0.00
	Other Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENT**			
	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**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses & Overpayment	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	**4,759,750.00**	**32,277,450.00**	**296,727,250.00**
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	15,560,242.92	7,077,000.00	(8,483,242.92)
	The Legislative	0.00	0.00	0.00
	Community Govt. Council	0.00	0.00	0.00
	Sub-Total Consolidated Revenue Fund Charges	**15,560,242.92**	7,077,000.00	**(8,483,242.92)**
5.2	**PERSONNEL EMOLUMENT**			
	Administration	55,221,016.04	92,399,745.00	37,178,728.96
	Finance	52,673,030.91	87,601,340.00	34,928,309.09

	Medical and Health	121,778,120.77	249,476,910.00	127,698,789.23
	Planning, Research and Statistics	7,854,843.51	24,968,340.00	17,113,496.49
	Agricultural and Natural Resource	53,706,319.19	60,248,450.00	6,542,130.81
	Works, Transport and Housing	19,803,980.81	30,590,840.00	10,786,859.19
	Information, Education and Social Welfare	26,593,742.90	43,907,060.00	17,313,317.10
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	(389,696,714.08)
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	(58,487,092.11)
	Sub-Total Personnel Cost	**785,814,860.31**	**589,192,700.00**	**(196,622,160.31)**
5.3	**MISCELLANEOUS**			
	Adult Instructors	1,250,000.00	0.00	(1,250,000.00)
	Postal Agents	60,000.00	0.00	(60,000.00)
	Security Men	180,000.00	1,600,000.00	1,420,000.00
	NYSC	105,000.00	800,000.00	695,000.00
	IT Students	141,000.00	0.00	(141,000.00)
	Total Miscellaneous	**1,736,000.00**	**2,400,000.00**	**664,000.00**
5.4	**PERSONNEL ANALYSIS**			
	Total Number of Employee at the Beginning of the Year			
	Total Number of Employee in the Year			
	Total Number of Employee Retired/Transferred or Left During the Year			
	Total Number of Employee at the End of the Year			
6.	**OVERHEAD COST**			
6.1	**OVERHEAD COST BY FUNCTIONS:**			
	Local Transport and Traveling	2,770,125.00	7,565,000.00	4,794,875.00
	Stationary and Printing/Photocopy	15,678,190.00	26,156,000.00	10,477,810.00
	Maintenance of Office Vehicle & Capital Assets	32,082.861.71	46,619,120.00	14,536,258.29
	Entertainment & Hospitality	18,870,118.00	7,870,000.00	11,000,118.00
	Maintenance of Office Furniture & Equipment	18,100.000.00	7,246,000.00	10,854,000.00
	Total Overhead Cost by Function	**87,501,294.71**	**95,456,120.00**	**7,954,825.29**
	Previous Year's Retired Advances	27,322,417.89	0.00	27,322,417.89
	Grand Total	**60,178,876.82**	**95,456,120.00**	**35,277,243.18**
6.2	**OVERHEAD COST BY SECTOR DEPARTMENT:**			
	The Council	35,208,758.82	60,056,120.00	24,847,361.18
	Administration	19,383,405.00	6,800,000.00	(12,583,405.00)
	Finance	10,475,013.00	6,100,000.00	(4,375,013,00)
	Works	2,111,700.00	0.00	(2,111,700.00)
	Health	11,450,500.00	13,500,000.00	2,049,500.00
	Agric	5,580,000.00	5,000,000.00	(580,000.00)
	P.R.S	3,291,917.89	4,000,000.00	708,082.11
	Sub-Total Overhead Cost by Sector (Department)	**87,501,294.71**	**95,456,120.00**	**7,954,825.29**
7	Imprest & Sec. Vote	36,980,000.00	0.00	36,980,000.00
	Total	**36,980,000.00**	**0.00**	**36,980,000.00**
8	Integrated Farm	0.00	0.00	0.00
	Total	**0.00**	**0.00**	**0.00**

9	**CAPITAL EXPENDITURE:**			
	Purchas of One (1) Official Vehicle	15,000,000.00	131,783,710.00	116,783,710.00
	Other Capital Projects	160,423,080.13	1,872,260.00	(129,369,443.63)
	Local Governments Joint Projects	412,063,419.26	0.00	**(412,063,419.26)**
	Total Capital Expenditure	**587,486,499.39**	**133,655,970.00**	**(453,830,529.39)**
	Previous Year's Retired Advances	**29,181,376.50**	**0.00**	**29,181,376.50**
	Total Capital Expenditure	**558,305,122.89**	**133,655,970.00**	**424,649,152.89**
	LIQUID ASSETS			
	CASH BALANCE:			
10	Cash at Hand		22,545,503.89	1,590,839.18
	Total Cash		**22,545,503.89**	**1,590,839.18**

11	**BANK BALANCE**				
	NAME OF BANK	**ACCOUNT NAME**	**ACCOUNT NUMBER**		
	12. Zenith Bank Plc	Salary Account	1012906070	2,235,317.90	2,235,317.90
	13. –do-	-do-	101080950	3,919.24	3,919.24
	14. –do-	Project/Salary Account	1013792557	(33,789.59)	(33,789.59)
	15. UBA	Salary Account	1019024786	334,537.19	334,537.19
	16. –do-	Rescue Mission Project A/c	1020133374	2,313,824.37	2,653,682.22
	17. Diamond/Access Bank Plc	Integrated Farm Project A/c	0036777551	9,346.65	9,346.65
	18. –do-	Not Disclosed	0034249919	1,473.26	1,473.26
	19. –d-	-do-	0027684516	9,894.31	9,894.31
	20. –do-	-do-	0027878603	8,932.32	8,932.32
	21. –do-	-do-	0072618285	7,980,927.53	7,980,927.53
	22. –do-	IGR Account	0013911273	43,234.74	43,234.74
	23. Zenith Bank Plc	Other Charges	1013447888	2,735.16	2,735.16
	24. Unity Bank Plc	Oru East Peoples Project	0030585016	408,203.55	14,378,403.68
	25. Zenith Bank Plc	Project Account	1016504223	45,355.96	0.00
	Sub-Total			**13,363,912.59**	**27,628,614.61**
	Grand Total Liquid Assets			**35,909,416.48**	**29,219,453.79**

13	**IMPREST**		
	59. Barr.AmagwulaObinna	840,000.00	840,000.00
	60. . Prince LasbreyOkeke	600,000.000	600,000.000
	61. Ezeoba Ezebuka	70,000.00	70,000.00
	62. Duru Jude	270,000.00	70,000.00
	63. Nnaomalfeanyi	70,000.00	70,000.00
	64. Okafor Cecilia	70,000.00	70,000.00
	65. Nwanneji Chikezie	70,000.00	70,000.00
	66. Obieze Godwin	70,000.00	70,000.00
	67. NwataChikezie	300,000.00	300,000.00
	68. Hon. NkennaNzeruo	600,000.00	600,000.00
	69. Dike R. O	840,000.00	840,000.00
	70. Irojiogu O	1,600,000.00	1,600,000.00
	71. Obodozie Edwin	2,245,000.00	1,360,000.00
	72. Nwadike G. C	600,000.00	600,000.00
	73. Obiechefu L.C	360,000.00	360,000.00
	74. Eke Peter .C	360,000.00	360,000.00
	75. Hon. Barr. Duru Evaristus.	710,750.00	5,602,750.00
	76. Hon. Justus Ifeanyi	600,000.00	600,000.00
	77. Hon. Augustina Obieze	600,000.00	600,000.00
	78. Ugoeze Durueburuo N. E	810,000.00	600,000.00
	79. Okere E. C	600,000.00	600,000.00
	80. Onyeokoror Edith	360,000.00	360,000.00
	81. Hon. Uzodinma Ferdinand	2,400,000.00	2,400,000.00
	82. Hon. Philemian Onyebuchibeya	1,000,000.00	0.00
	83. Arugburuo M. F	50,000.00	0.00
	84. Pastor Ebubechukwu	200,000.00	0.00
	85. Hon. Umemba Augustine	150,000.00	0.00
	86. Aympna .O. N. Mbiamezie	4,500,000.00	0.00
	87. Prince Ileginald Nwokji	1,650,000.00	0.00
	Total	**19,002,750.00**	**19,002,750.00**
14	**SERVICE ADVANCE**		
14.1	**INTEGRATED FARM PROJECTS:**		
	1. NwataChikezie	1,768,000.00	1,768,000.00
	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. OkaforAnthonia	250,000.00	250,000.00
	Sub-Total	**5,078,000.00**	**5,078,000.00**

14.2	**CHAPEL PRJECT**		
	Chapel Project	0.00	0.00
	Sub-Total	**0.00**	**0.00**
14.3	**GRADING OF ROAD/CONSTR. OF DRAINAGES:**		
	1. Barr. AmagwulaObinna	2,000,000.00	2,000,000.00
	2. Eke Peter .C.	231,150,000.00	231,150,000.00
	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. OkaforLasbreyEzenwa	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	**247,280,000.00**	**247,280,000.00**
14.4	**RENOVATION OF BUILDING**		
	Repairs and Minor Works	0.00	0.00
	Sub-Total Renovation of Building	**0.00**	**0.00**
14.5	**PERSONAL ADVANCE:**		
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
27.	E.C Otiube	755,500.00	755,500.00
28.	Juliana Okafor	660,000.00	660,000.00
29.	Chukwuemeka H.C	259,940.00	259,940.00
30.	Ngobidi B.C	780.790.00	780.790.00
31.	Nkasi C.C	20,000.00	20,000.00
32.	DuruJustina	10,264.00	10,264.00
33.	Onyegbule A.C	220,000.00	220,000.00
34.	UgwumaduVincent B	211,900.00	211,900.00
35.	Nduka Innocent	1,136,000.00	1,136,000.00
36.	Obi Vitas	13,500.00	13,500.00
37.	AkubueChioma	37,500.00	37,500.00
38.	Mgbejirika Joseph	97,100.00	97,100.00
39.	Ibe S.P	5,000.00	5,000.00
40.	Ibezim Orji	5,000.00	5,000.00
41	Prince Amonife K.K	3,000.00	3,000.00
42	Ugoala E.O	5,000.00	5,000.00
43	Nnaomah Felix	1,800.00	1,800.00
44	EririsimDorathy	800.00	800.00
45	Onyeochie Edmund	6,000.00	6,000.00
46	Nwadimigwe M.I	4,000.00	4,000.00
47	Ejinnaya C.C	4,000.00	4,000.00
48	OnyenzeUgochi	4,000.00	4,000.00
49	Ochunaga E	4,000.00	4,000.00
50	Nsuira J.C	779,500.00	779,500.00
51	Nnadi Felicia	8,984.00	8,984.00
52	AkunnaOgbuchi B. (Mrs.)	1,000.00	1,000.00
53	Anosikekwuru Ann	5,200.00	5,200.00
54	Ngwunoha Jerry	54,000.00	54,000.00
55	Ugo C. Mrs.	1,000.00	1,000.00
56	Alike Madu	1,000.00	1,000.00
57	Izuemuba C.	1,000.00	1,000.00
58	Iionu	1,000.00	1,000.00
59	Adiusita F. (Mrs.)	1,000.00	1,000.00
60	OkolieRufina	1,000.00	1,000.00
61	Nduka I.	2,000.00	2,000.00
62	UgwuezeNwokeji E.	2,000.00	2,000.00
63	UgwuezeNkwuite E.	2,000.00	2,000.00
64	Nwakuba L.C.U	1,600.00	1,600.00
65	EzeribeHamson	2,000.00	2,000.00
66	Ike P.	2,000.00	2,000.00
67	Onu James	6,552.00	6,552.00
68	Onu C.	3,398.00	3,398.00
69	DuruUzoma	792,300.00	792,300.00
70	Ngoaobidi C.N.S.	24,000.00	24,000.00
71	Nwosu Stephen	497,934.32	497,934.32
72	Obioha Gilbert S.	3,268.00	3,268.00
73	Nwakanma K.C	4,800.00	4,800.00
74	GinigemeTheddeus	17,350.00	17,350.00
75	NwannaIfy	42,370.00	42,370.00
76	Obiejesi S.U	2,000.00	2,000.00
77	Uzoejinwa Jude	1,664.00	1,664.00

78	Amaoke E.U	1,500.00	1,500.00
79	Duru V. (Mrs.)	74,000.00	74,000.00
80	Ejekwurum R.M.O	36,600.00	36,600.00
81	Chiji O.M.	58,692.00	58,692.00
82	Nwosu J.O	48,000.00	48,000.00
83	Iherehu C.C	716,910.00	716,910.00
84	Ezenagu F.O	4,750.00	4,750.00
85	Orjiako Linus	5,620.00	5,620.00
86	Onuoha E.U.	2,944.00	2,944.00
87	Nsonwu B.C	239,000.00	239,000.00
88	Ugwumba A.I	32,000.00	32,000.00
89	Uzowuru L.N.	450,000.00	450,000.00
90	Ezemuosi Johnson	766.00	766.00
91	Onyeguchukwu Anthony	844.00	844.00
92	ObiwuruMotomuia	1,736.00	1,736.00
93	Duru Theresa	120,000.00	120,000.00
94	Okoronkwo R.C.	25,385.00	25,385.00
95	Enoch Timothy	958,400.00	958,400.00
96	Okoro J.A	71,000.00	71,000.00
97	Okwumma G.O.C	159,696.43	159,696.43
98	Nwaegbo A.C.	372,000.00	372,000.00
99	Okorogbe C.A	404,000.00	404,000.00
100	Igbokwe O.O	2,382,170.00	2,382,170.00
101	AmadikeChinyere	20,000.00	20,000.00
102	Amfor Kenneth	20,000.00	20,000.00
103	Uzokwe B.N	3,950.00	3,950.00
104	Amasiatu Cyprian A.B	469,000.00	469,000.00
105	UnezeFidelia .U.	109,000.00	109,000.00
106	Merenini G.O	25,000.00	25,000.00
107	NwadinobiOpara	562,900.00	562,900.00
108	Okorojukwu Edwin	25,000.00	25,000.00
109	Omeife A.O	3,500.00	3,500.00
110	Obinna E.A	709,315.00	709,315.00
111	Hon. Ike N.	8,000.00	8,000.00
112	Ohaneji E.K	700,000.00	700,000.00
113	Hon. Nwemaha Patrick	145,000.00	145,000.00
114	Egbuchulam Augustine	1,000.00	1,000.00
115	Osuji Wilson	1,800.00	1,800.00
116	Rev. DR. Ekwueme Ray	30,000.00	30,000.00
117	G.O Ihekoronye	400,000.00	400,000.00
118	Onwubuairri C.C.	492,000.00	492,000.00
119	Okamadu G.	15,000.00	15,000.00
120	NwosuIkechukwu	(40,668.00)	(40,668.00)
121	Adimusor Mathias	305,550.00	(305,550.00)
122	Okonkwo Chika	59,600.00	59,600.00
123	Okereke C.N	90,000.00	90,000.00
124	Akuwueze S.N.	(33,000.00)	(33,000.00)
125	Anyaliga T.N	979,100.00	979,100.00
126	Unanka Gabriel O	1,061,000.00	1,061,000.00
127	Akuwueze C.N	68,840.00	68,840.00
128	Enoch Tony (Cap.)	412,000.00	(412,000.00)
129	Jiakponna A.	(3,160.00)	(3,160.00)
130	Seth Iheanacho	3,906,500.00	3,906,500.00
131	Umunnakwe U.A.C.	120,000.00	120,000.00
132	NjokuIkechi	70,000.00	70,000.00

133	UzilDonatus	42,500.00	42,500.00
134	UzilChijoke	167,900.00	167,900.00
135	Oparanozie C.A	1,654,400.00	1,654,400.00
136	Igwe P.B	215,570.00	(215,570.00)
137	Odimgbe U.I	172,814.00	172,814.00
138	Ngobil F.	5,300.00	5,300.00
139	Njimuka Emeka	80,000.00	80,000.00
140	Okoye Constance	510,000.00	510,000.00
141	Oparaocha C.C.	830,000.00	(830,000.00)
142	IheanyiChimezie	309,649.68	309,649.68
143	Agbapuruonwu Juliana	(4,500.00)	(4,500.00)
144	Emejuru M.C.	11,821.00	11,821.00
145	Nwaribe Esther	3,000.00	3,000.00
146	NzeDezueIdafu	300,000.00	300,000.00
147	Odidika R.E	52,500.00	52,500.00
148	ChidiEbbe Samson A.	383,400.00	383,400.00
149	Jirimere M.E	2,800.00	2,800.00
150	Amadi K.I	50,000.00	50,000.00
151	Ibekwe J.O	4,118.00	4,118.00
152	Chief Nzeibe C.C.	200,000.00	200,000.00
153	Otuokere A.C	112,000.00	112,000.00
154	Igwemadu A.C	45,758.00	45,758.00
155	Mazi Kenneth	13,750.00	13,750.00
156	Okoro .A.A	15,000.00	15,000.00
157	NwataChikezieh	230,000.00	230,000.00
158	Temple Onyeka	185,000.00	185,000.00
159	Uzor Juliana	140,000.00	140,000.00
160	Obasi B.C	400,000.00	400,000.00
161	Onwumere L.A	1,487,555.00	1,487,555.00
162	Amasiatu Evan	121,612.00	121,612.00
163	Harry Ihenuike	235,477.88	235,477.88
164	Irojiogu T.S.M	173,000.00	173,000.00
165	Akalonu T.C	50,000.00	50,000.00
166	Mbagwu Christian	130,000.00	130,000.00
167	Obiozor Kennedy	640,000.00	640,000.00
168	Mgbe Bridget	150,000.00	150,000.00
169	Akubueze U.N	367,500.00	367,500.00
170	Anyiam Kenneth	(12,000.00)	(12,000.00)
171	Ibekwe R.C	500,000.00	500,000.00
172	Ihuarulam K.I	180,000.00	180,000.00
173	Chibenem A. Uzoukwu	215,000.00	215,000.00
174	Nnadi Nicholas	2,000.00	2,000.00
175	Nnaji U.C	313,000.00	313,000.00
176	Dibia A.O	213,000.00	213,000.00
177	Nwobodo Marcel	50,000.00	50,000.00
178	Okoli C.N	800,000.00	800,000.00
179	Okonkwo Sylvester	36,800.00	36,800.00
180	Hon. Onyekaozuru Jasper	100,000.00	100,000.00
181	Onyia C.I.B	830,000.00	830,000.00
182	Okorie F.I	90,000.00	90,000.00
183	Mmerem Beatrice	196,000.00	196,000.00
184	Aladu R.C	183,000.00	183,000.00
185	Izurum C.	5,070.00	5,070.00
186	Nwokamma C.N. (Mrs.)	110,000.00	110,000.00
187	IcheAkusude F.N	87,600.00	87,600.00

188	Umeh Ernest	304,290.00	304,290.00
189	OkerekeOgechi	85,900.00	85,900.00
190	Adachi A.V	43,644.00	43,644.00
191	Hon. Ejimogu Casmir	80,000.00	80,000.00
192	Hon. Igwe Ferdinand	382,000.00	382,000.00
193	Ezeogu R.C.O	305,000.00	305,000.00
194	Uwalaka G.I	50,000.00	50,000.00
195	DuruAdol	4,000.00	4,000.00
196	Udeze C.C	302,890.00	302,890.00
197	Azubuike C.C	3,208,235.00	3,208,235.00
198	Onuaka Martin	4,000.00	4,000.00
199	Mgba Felicia	25,200.00	25,200.00
200	Nnanyereugo S.N	(24,830.00)	(24,830.00)
201	Offor Alloy	1,059,500.00	1,059,500.00
202	Okechukwu Bernard	100,000.00	100,000.00
203	Ikegwuoha A.E	657,479.00	657,479.00
204	Ngobili V.I (Mrs.)	423,000.00	423,000.00
205	Onuoha A.I	1,565,920.00	1,565,920.00
206	Igbo R.M	(13,000.00)	(13,000.00)
207	Akudinobi Juliana	20,575.00	20,575.00
208	NTA C.S	21,000.00	21,000.00
209	Hon. Agwu C.O.	832,000.00	832,000.00
210	EjioguChinyere	219,300.00	(219,300.00)
211	Igwegbe J.C	2,000.00	2,000.00
212	Nzewunwa M.O	140,000.00	140,000.00
213	Jieme Jude	(7,000.00)	(7,000.00)
214	Onwuseraka F.N.	(50,000.00)	(50,000.00)
215	Ngwumoha Jerry	57,000.00	57,000.00
216	AnyanwuOkafor	48,500.00	48,500.00
217	Asoegwu Mile	2,523,470.00	2,523,470.00
218	Nwosu S	872,250.00	872,250.00
219	Akunna A.O	101,970.00	101,970.00
220	Chukwuiwueze P.U (Mrs.)	124,535.00	(124,535.00)
221	Offor B.C	56,276.62	56,276.62
222	Ohaegbulem J.O	211,900.00	211,900.00
223	Etim Atta	120,000.00	120,000.00
224	Joseph Aguzuru	250,000.00	250,000.00
225	Nwosu Perpetual	17,000.00	17,000.00
226	Osuji V.S	(90,000.00)	(90,000.00)
227	UmunnakweAppollonia	13,000.00	13,000.00
228	Chukwuemeka J.C	315,200.00	315,200.00
229	B.C. Nwaneri	700,000.00	700,000.00
230	C.C. Okeke	170,000.00	(170,000.00)
231	Obioha A.	100,000.00	(100,000.00)
232	UgwueruCallistus	850,000.00	850,000.00
233	NnajiJohnbosco	860,000.00	860,000.00
234	Ezeji E.C	1,066,526.00	1,066,526.00
235	Romeo Ulinwa (Hon.)	380,000.00	380,000.00
236	Dr. Emma Ogbenta	0.00	10,418,399.60
237	ObiageliOdionyemma	120,000.00	120,000.00
238	Akpuchukwu M.M	300,000.00	300,000.00
239	Mezu Alloy	240,000.00	240,000.00
240	Otuonye Gertrude	300,000.00	300,000.00
241	Okonam Paul	123,900.00	123,900.00
242	Urama B.O	910,854.00	910,854.00

243	Nnamocha Emmanuel	75,000.00	75,000.00
244	Elewachi B.	20,000.00	20,000.00
245	Nnaomah B.N.C	1,498,000.00	1,498,000.00
246	Obodozie .E.	1,459,180.00	1,459,180.00
247	Odozor Blessing	1,073,269.00	1,073,269.00
248	Anyabuike M.C	2,386,000.00	(2,386,000.00)
249	NwadikeJecinta	130,000.00	130,000.00
250	Ibeneme C.N.	1,248,000.00	1,248,000.00
251	Ijeoma H.C.	5,000.00	5,000.00
252	Ohakwe Joseph	50,000.00	50,000.00
253	Onyemanam Titus	110,000.00	110,000.00
254	Ijeoma Innocent	1,050,000.00	1,050,000.00
255	EgbeSileriaNkechi	(15,000.00)	(15,000.00)
256	ChikezieUgochukwu	933,500.00	933,500.00
257	Mbajiuka Augustine O.	125,000.00	125,000.00
258	OgokeUrsulla	160,000.00	(160,000.00)
259	Onyesom Augusta	30,000.00	30,000.00
260	Ogudo Irene	10,000.00	10,000.00
261	OnuwaIjeoma	(10,000.00)	(10,000.00)
262	Anyanwu Esther	50,000.00	50,000.00
263	Anyabuike Matilda	50,000.00	50,000.00
264	Okalibedi Agnes	450,000.00	450,000.00
265	MbidoakaLivinus	410,000.00	410,000.00
266	OkekeOjiaku	200,000.00	200,000.00
267	Anyamele Margaret	25,000.00	25,000.00
268	AdilemenuAloy	(16,740.00)	(16,740.00)
269	Ann Ajiebili Japheth	705,000.00	705,000.00
270	Okeke Harrison	20,000.00	20,000.00
271	Nwaribe A.N	280,000.00	280,000.00
272	Chukwumezie Andrew	250,000.00	(250,000.00)
273	Okoro C.O.C	1,305,500.00	1,305,500.00
274	Mbaegbu Blessing	(19,540.00)	(19,540.00)
275	Nwarie L.I	(50,000.00)	(50,000.00)
276	Ojinnaka C.N	(3,500.00)	(3,500.00)
277	Ihim B.N.A	1,000.00	1,000.00
278	Okoro Angelica C.	5,000.00	5,000.00
279	Nlechukwu Joseph	28,100.00	28,100.00
280	Okonkwo Gilbert	40,000.00	40,000.00
281	Orji Athanasius	25,000.00	25,000.00
282	IjeomaAzubuike	560,000.00	560,000.00
283	DuruNkeiru E	87,000.00	87,000.00
284	Abu Nnanna	10,000.00	10,000.00
285	Okara M.C	794,000.00	794,000.00
286	Maduike Kevin	20,000.00	20,000.00
287	Ezeoba Eugene	107,000.00	107,000.00
288	Agubatame Kenneth	250,000.00	250,000.00
289	Ohatutuonye Sampson	4,000,000.00	4,000,000.00
290	Akanwa A.I	16,756,257.69	16,756,257.69
291	Onwuzuigbo Damian	(987,987.00)	14,829,480.00
292	Mgborogwu K.O	856,500.00	856,500.00
293	OeuhIfeanyi	681,000.00	681,000.00
294	EzejioforRomanus	3,000.00	3,000.00
295	Uzoaru Fidelis O.	55,150.00	55,150.00
296	Ikwnemere Edwin	31,000.00	31,000.00
297	IfeanyiKenedy	290,000.00	290,000.00

298	Amaraegbu G.O	10,000.00	10,000.00
299	Enoch Esther	600,000.00	600,000.00
300	Obileme Simplicity	8,500.00	8,500.00
301	Nnadi G.M.C	20,000.00	20,000.00
302	Onyekoro Edith C.V	1,011,000.00	1,011,000.00
303	Dike A.O	79,500.00	79,500.00
304	Agula K.N	174,000.00	174,000.00
305	Nwanonenyi R.C	700.00	700.00
306	Offor Lawrence	319,000.00	319,000.00
307	Nwandiuko E.N	590,000.00	590,000.00
308	Eluma Eunice	200,000.00	200,000.00
309	ChukwumaOsita	109,900.00	109,900.00
310	EbereObioha	5,000.00	5,000.00
311	Emereonye Elizabeth .M.	000	6,218,500.00
312	UzokaIfeanyi	1,399,000.00	1,399,000.00
313	Onyegbula A.C	300,000.00	300,000.00
314	Okoro A.N	8,000.00	8,000.00
315	Enweremadu Eugenia	25,000.00	25,000.00
316	AkuegbuAkuoma	20,000.00	20,000.00
317	Festus Orji	5,000.00	5,000.00
318	Hon. Ferdinand Uzodinma	1,170,000.00	1,170,000.00
319	Doris Okeke	20,000.00	20,000.00
320	Okafor Basil	20,000.00	20,000.00
321	Hon. UcheObiozor	1,350,000.00	1,350,000.00
322	Anyiam F.C	1,467,500.00	1,467,500.00
323	Hon. Paul Obiozor	150,000.00	150,000.00
324	Ibe B.N	780,000.00	780,000.00
325	Chikezie C.N	1,670,000.00	1,670,000.00
326	Oparaugo P.C	2,247,000.00	2,247,000.00
327	D.D Onuoma	405,000.00	405,000.00
328	Edith Ezeukwu	400,000.00	400,000.00
329	NkemDuru	320,000.00	320,000.00
330	Hon. CellyDuru	20,000.00	20,000.00
331	Ibe A.O	3,484,000.00	3,484,000.00
332	Hon. Kingdom Uzodinma	125,000.00	125,000.00
333	Hon. LilianNwosu	(10,966.25)	(10,966.25)
334	AlileSabastine	8,680.00	8,680.00
335	NwadinoChinwe	(30,800.00)	(30,800.00)
336	IwuezeMaximian	105,000.00	105,000.00
337	Igboanusi U.C	4,329,000.00	4,329,000.00
338	U.C Udennnaka	100,000.00	100,000.00
339	A.C Ndilemenu	(1,740.00)	(1,740.00)
340	Fisher Ezeukwu	0.00	6,700,000.00
341	Eric Onunkwo	2,467,000.00	2,467,000.00
342	Ugochukwu M.C	24,000.00	24,000.00
343	Okereke G.C	120,000.00	120,000.00
344	Akwuegbu L.A	(50,000.00)	(50,000.00)
345	Ugoh J.C	415,000.00	415,000.00
346	IgwebuikeKyrian	170,000	170,000
347	Anyagwa Johnny	30,000.00	30,000.00
348	OnyewekeCanice C	50,000.00	50,000.00
349	Mmerem Justus	63,500.00	63,500.00
350	Ojiaka J.C	42,000.00	42,000.00
351	Catherine Boniface	15,000.00	15,000.00
352	Ekeugbo G.O (Mrs.)	52,000.00	52,000.00

353	AnyanwuCanice	45,500.00	45,500.00		
354	ChikezieNwakaego	60,000.00	60,000.00		
355	Nwosu P.N.	60,000.00	60,000.00		
356	AhanekuGoddy	137,000.00	137,000.00		
357	Odiga O.S	1,225,000.00	1,225,000.00		
358	OsujiChiks	473,050.00	473,050.00		
359	Okechukwu .P.	60,000.00	60,000.00		
360	Enyogasi I.O	124,000.00	124,000.00		
361	ChinwenduNgozi	58,000.00	58,000.00		
362	Mbajiuka J.C	10,000.00	10,000.00		
363	EjifughaDonatus (SOLAD)	2,715,000.00	2,715,000.00		
364	Ovuike H.O	90,000.00	90,000.00		
365	Uzowuru L.C	65,000.00	65,000.00		
366	OkekeRegirald	29,000.00	29,000.00		
367	Obieze Godwin	50,000.00	50,000.00		
368	AnyabuikeIfeoma	70,000.00	70,000.00		
369	Okeke Grace	20,000.00	20,000.00		
370	Ejimadu Celestine	150,000.00	150,000.00		
371	Amadi Patience	1,500.00	1,500.00		
372	Pricilla Onyedepuome	2,000,000.00	2,000,000.00		
373	Eziala Pricilla	700,000.00	700,000.00		
374	Onwude Jude .E.	19,500.00	19,500.00		
375	Barr. AmagwulaObinna	480,000.00	480,000.00		
376	EmelumonyeEucharia .C.	15,000.00	15,000.00		
377	Okafor Cecilia (Chairperson)	320,000.00	320,000.00		
378	OkaforJoseph .E.	56,000.00	56,000.00		
380	Eziama Daniel	130,000.00	130,000.00		
381	Awuzieke Patrick	17,000.00	17,000.00		
382	Igbojekwe R.N.	350,000.00	350,000.00		
383	Iwu T.C.	19,000.00	19,000.00		
384	OrobeEbere	2,000.00	2,000.00		
385	Okonkwo Anthonia	250,000.00	250,000.00		
386	Okafor Michael	170,000.00	170,000.00		
387	Ezeama D.C	10,000.00	10,000.00		
388	Irojiogu .O	15,000.00	15,000.00		
389	Awuzuike Patrick	6,000.00	6,000.00		
390	Onyeokoro Edith	15,000.00	15,000.00		
391	Uzoka l	10,000.00	10,000.00		
392	OkoroChimamkpa	34,000.00	34,000.00		
393	Hon. Barr. Duru Evaristus	15,056,333.10	0.00		
394	Mr. Anyiam Frankline	20,000.00	0.00		
395	Eziam D. C	2,500,000.00	0.00		
396	Pastor Uzoka R	331,000.00	0.00		
397	Duru Chris	0.00	1,465,000.00		
398	Ibeagi E. A	0.00	4,496,000.00		
399	Mberekpe K. C	000	500,000..00		
400	Mr.Eke Peter C	10,600,000.00	0.00		
	Sub-Total Personal Advances	**152,728,377.67**	**172,252,172.03**		
	Grand Total Service Advance	**405,086,377.67**	**424,610,172.03**		
15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2019**	**2018**	

		BALANCE B/D ₦	DURING YEAR ₦	BALANCE C/D ₦	₦
15.1	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	6,988,044.00	0.00	6,988,044.00	6,988,044.00
	Value Added Tax (VAT)	2,812,602.38	0.00	2,812,602.38	2,812,602.38
	Withholding Tax (WHT)	2,812,602.38	0.00	2,812,602.38	2,812,602.38
	Sub-Total Unremitted Taxes	**12,613,248.76**	**0.00**	**12,613,248.76**	**12,613,248.76**
15.2	**UNREMITTED DEDUCTIONS FROM SALARY:**				
	NULGE	687,035.52	0.00	687,035.52	687,035.52
	SMH UNION	51,365.63	0.00	51,365.63	51,365.63
	MHWU	948,337.66	0.00	948,337.66	948,337.66
	NWS	202,681.43	0.00	202,681.43	202,681.43
	Sub-Total Unremitted Deductions from Salary:	**1,889,420.24**	**0.00**	**1,889,420.24**	**1,889,420.24**
	Grant Total Unremitted Deductions from Salary:	**14,502,669.03**	**0.00**	**14,502,669.03**	**14,502,669.03**
16	**DEPOSITS:**	**2019** **₦**	**2018** **₦**		
1	Deposits:	0.00	0.00		
	Total	**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
	MONTH:					
1	**January**	0.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	71,687,268.78
2	**February**	52,056,584.64	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	123,743,853.42
3	**March**	9,500,000.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	81,187,268.78
4	**April**	0.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	71,687,268.78
5	**May**	67,291,262.36	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	138,978,531.14
6	**June**	32,838,656.69	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	104,525,925.47
7	**July**	78,864,242.90	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	150,551,511.68
8	**August**	95,126,647.02	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	166,813,915.80
9	**September**	70,765,113.44	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	142,452,382.22
10	**October**	80,399,439.59	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	152,086,708.37
11	**November**	76,145,337.78	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	147,832,606.56
12	**December**	37,270,805.77	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	108,958,074.55
	Total	**600,258,090.19**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	1,460,505,315.64

SUPPLEMENTARY NOTE 2

2	**INTERNALLY GENERATED REVENUE (IGR):**	**2019**	**2018**
	MONTH	**₦**	**₦**
	January	246,000.00	352,500.00
	February	247,600.00	130,150.00
	March	286,700.00	199,400.00
	April	439,300.00	80,180.00
	May	523,050.00	3,150.00
	June	284,800.00	177,450.00
	July	395,450.00	299,590.00
	August	1,083,800.00	194,550.00
	September	260,000.00	302,750.00
	October	178,000.00	374,700.00
	November	615,000.00	214,550.00
	December	182,050.00	179,250.00
	Total	**4,759,750.00**	**2,508,220.00**

EXPLANATIONS

1. **Statutory Allocation :** This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee(JAAC) Transfers to the Local Government. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to the Local Government Council	600,258,090.19
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,460,505,315.64**

The total transfers above fell short of the total allocation from FAAC to the State JAAC.

2. 10% share of the State Internally Generated Revenue During the period under review the Local Government Councils did not receive their share of the State Internally Generated Revenue.

3. **Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes.

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	354,927,297.05
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**803,111,103.24**

4. **Capital Expenditure:** This comprised of all disbursement in respect of Projects and workswhich are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Government Council	146,241,703.63
	Local Governments Joint Project Funding by the Local Government Council	412,063,419.26
	TOTAL	**558,305,122.89**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF

ORU WEST LOCAL GOVERNMENT COUNCIL

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

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 2019 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, 2019 to 31st December, 2019.

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.

ORU WEST LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 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 ORU WEST LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 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, 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:

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

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

xxiv. 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 Oru West 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 Oru-West Local Government Council as at 31st December, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.

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., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
837,848,050.00	Statutory Allocation from JAAC	1	1,665,889,218.18	1,388,169,368.40
65,968,120.00	State Government I Share Internally Generated Revenue (IGR)	2		
	INTERNALLY GENERATED REVENUE	3		
	Capitation Rate			
28,350,000.00	Property Rate		525,000.00	1,120,000.00
65,407,800.00	Licenses, Fines, Fees and Royalty		3,836.100.00	2,770,950.00
	Earnings from Commerce			1,130,800
	Rent on Local Govt. Property			
	Interest and Repayment			
	Dividends			
	Grants, Aid and Reimbursement			
420,000.00	Miscellaneous			
	Other Revenue Sources	4		
	Total Revenue			5,021,750.00
997,993,970.00	**Total Inflow from Operating Activities (A)**		1,670,250,318.18	1,393,191,118.40
	Payments:			
340,735,572.00	Personnel Cost	5	947,659,291.31	724,910,304.17
74,660,000.00	Overhead Cost	6	119,072,981.74	94,706,862.34
	Sec. Vote	7	33,480,000.00	
	Integrated Farm Projects	8	0.00	425,000.00
755,996,678.00	Capital Expenditure	9	547,432,766.92	546,596,259.26
	Interest Payment			
1,171,392,250.00	**Total Outflow from Operating Activities (B)**		**1,647,645,039.97**	**1,366,638,425.77**
(173,398,280.00)	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**22,605,278.21**	**26,552,692.63**
	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**		22,605,278.21	26,552,692.63
0.00	**Cash and its Equivalent as at 1/1/19**		**31,244,020.92**	**4,691,328.29**
0.00	**Cash and its Equivalent as at 31/12/19**		**53,849,299.13**	**31,244,020.92**

ORU WEST LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	25,373,078.00	4,700,717.54
Bank	11	28,476,151.13	26,543,303.38
Total Liquid Assets (A)		**53,849,229.13**	**31,244,020.92**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
ımprest	13	25,243,300.00	9,794,400.00
Service Advance	14	235,856,090.16	217,824,920.16
Loans Granted			0.00
Investment			0.00
Intangible Assets			0.00
Total Investments and Other Cash Assets(B)		**261,099,390.16**	**227,619,320.16**
TOTAL ASSETS C = (A + B)		**314,948,619.29**	**258,863,341.08**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		302,480,998.57	246,395,720.36
Unremitted Deductions	15	9,423,520,.40	9,423,520.40
Capital Development Funds			0.00
Trust and Other Public Funds			0.00
TOTAL PUBLIC FUNDS (D)		**311,904,518.97**	**255,819,240.76**
External and Internal Loans			
Internal Loans from Other Funds			0.00
Borrowings			0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)			**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)		**314,948,619.29**	**258,863,341.058**

ORU WEST LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
228,341,456.50	**OPENING BALANCE 1/1/19**		**246,395,720.36**				**(246,395,720.36)**
	ADD REVENUE:						
	ALLOCATIONS						
1,388,169,368.40	Statutory Allocation from JAAC	1	1,665,889,218.18	837,848,050.00	837,848,050.00		828,041,168,18
	State Government IGR	2		65,968,120.00	65,968,120.00		65,968,120.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
1,120,000.00	Capitation Rate						
2,770,950.00	Property Rate		525,000.00	28,350,000.00	28,350,000.00		27,830,000.00
1,130,800.00	Licenses, Fines, Fees and Royalty		3,836,100.00	65,407,800.00	65,407,800.00		61,571,700.00
	Earnings from Commerce						
	Rent on Local Govt. Property						
	Interest and Repayment						
	Dividends						
	Grants, Aid and Reimbursement						
	Miscellaneous			**420,000.00**	**420,000.00**		**420,000.00**
5,021,750.00	**Total Internally Generated Revenue**		4,356,100.00	0.00	0.00		
	Other Revenue Sources of the Local Govt	4	0.00	0.00	0.00		0.00
1,621,532,574.90	**Total Revenue (A)**		1,916,646,038.54	997,993,970.00	997,993,970.00		918,647,068.54
	EXPENDITURE						
724,910,304.17	Personnel Cost	5	947,659,291.31	340,735,572.00	340,735,572.00		606,923,719.31
103,205,291.11	Overhead Cost	6	119,072,981.74	74,660,000.00	74,660,000.00		44,407,981.74
547,021,259,.26	Capital Expenditure	9	547,432,766.92	755,996,678.00	755,996,678.00		208,563,911.08
1,375,136,854.54	**Total Expenditure (B)**		1,614,165,039.97	1,171,392,250.00	1,171,392,250.00		442,767,789.97
264,107,820.36	**OPERATING BALANCE**		302,480,998.57	(173,398,280.00**)**	(173,398,280.00**)**		(129,082,718.57)
	APPROPRIATIONS/TRANSFERS						
264,107,820.36	Transfer to Capital Development Fund		302,480,998.57	(173,398,280.00**)**	(173,398,280.00**)**		
264,107,820.36	Closing Balance		302,480,998.57	(173,398,280.00**)**	(173,398,280.00**)**		

ORU WEST LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
561,142,820.40	**Opening Balance**		**260,517,281.50**				**(260,517,281.50)**
	ADD REVENUE						
246,395,720.36	**Transfer From Consolidated Revenue Fund**		302,480,998.57	**0.00**	**0.00**	**0.00**	302,480,998.57
	Aid and Grants						
	External Loans						
	LGC Bonds						
	Development Loan Stock						
	Other Internal Loans(Promissory Notes)						
	Internal Loans from Other Funds						
807,538,540.76	**TOTAL REVENUE**		**562,998,280.07**	**0.00**	**0.00**	**0.00**	**562,998,280.07**
	LESS CAPITAL EXPENDITURE						
547,021,259.26	**Capital Expenditure Sector**	9	547,432,766.92	755,996,678.00	755,996,678.00		208,563,911.08
	OTHER CAPITAL PAYMENTS						
	Repayments Internal Loans						
	Repayments External Loans						
547,021,259.26	**TOTAL CAPITAL EXPENDITURE**		547,432,766.92	755,996,678.00	755,996,678.00		208,563,911.08
	Adjustments for Movements in Public Debts						
260,517,281.50	**Closing Balance**		15,565,513.15				

ORU WEST LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS		2019			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,665,889,218.18	1,000,436,070.00	665,453,148.18	
	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		1,665,889,218.18	**1,101,057,780.00**	**564,831,438.18**	
	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	2019		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	113,214,300.00	113,214,300.00
	Total State Government Internally Generated Revenue	**0.00**	113,214,300.00	113,214,300.00
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	5,000,000.00	5,000,000.00
	Arrears of Capitation Rate	0.00	1,500,000.00	1,500,000.00
	Sub-Total Capitation Rate	**0.00**	**6,500,000.00**	**6,500,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	525,000.00	5,500,000.00	4,975,000.00
	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	2,350,000.00	2,350,000.00
	Sub-Total Property Rate	**525,000.00**	**28,350,000.00**	**27,825,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	346,000.00	346,000.00
	Obstruction and Nuisance Fees	0.00	700,000.00	700,000.00
	Bicycle License Fess	0.00	460,000.00	460,000.00
	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	35,000.00	35,000.00
	Squatter/ Hawkers Permit	0.00	200,000.00	200,000.00
	Buses/Commercial Vehicles Emblems	0.00	200,000.00	200,000.00
	Registration of Buses/Commercial Vehicles	0.00	400,000.00	400,000.00
	Operational Business Permit	426,300.00	1,400,000.00	973,700.00
	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	53,000.00	1,300,000.00	1,247,000.00
	Statutory Marriage Fees	46,000.00	1,300,000.00	1,254,000.00
	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	3,000.00	140,000.00	137,690.00
	Identification/Oath Fees	352,900.00	3,000,000.00	2,647,100.00
	Dislodging Septic Tank License Fees	0.00	0.00	0.00

	Earning from Environmental Sanitation Services	0.00	1,000,000.00	1,100,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	2,000,000.00	2,000,000.00
	Registration of Birth and Death	3,000.00	380,000.00	377,000.00
	Dispensary Fees / Maternity	1,452,350.00	2,800,000.00	1,347,650.00
	Delivery	1,194,500.00	1,249,000.00	54,500.00
	Laboratory Test Fees	0.00	0.00	0.00
	Registration of Contractors Fees	305,050.00	2,500,000.00	2,200,000.00
	Tender Fees	0.00	10,000,000.00	10,000,000.00
	Building Plan Checking Fees	0.00	50,000.00	50,000.00
	Sand Excavation Fees	0.00	0.00	0.00
	Cottage Industry Fees	0.00	500,000.00	500,000.00
	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	0.00	0.00
	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	500,000.00
	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	**3,836,100.00**	**44,753,800.00**	**40,792,750.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	0.00	4,736,500.00	4,736,500.00
	Motor Park Toll	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	0.00	2,500,000.00	2,500,000.00
	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	0.00	9,876,500.00	9,876,500.00
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	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	**4,356,100.00**	**1,074,967,300.00**	**1,069,945,550.00**
4	**OTHER RVENUE SOURCES:**			
	Surplus from Sales of Local Govt. Property	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Revenue Sources	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	52,393,076.37	63,387,840.00	10,994,763.63
	The Legislative	0.00	40,155,620.00	80,155,620.00
	Community Government Councils	0.00	2,400,000.00	2,400,000.00
	Sub-Total Consolidated Revenue Fund Charges	52,393,076.37	**105,943,460.00**	**93,550,383.63**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	86,393,966.90	49,980,324.00	(48,362,415.46)
	Finance	63,413,532.56	51,464,760.00	(11,948,772.56)
	Medical and Health	159,248,557.26	70,180,170.00	(142,068,387.26)
	Planning Research and Statistics	33,094,657.38	17,735,410.00	(15,359,247.38)
	Agricultural and Natural Resources	26,874,797.10	18,596,548.00	(6,250,040.27)
	Works, Transport and Housing	31,131,766.85	11,170,670.00	(19,961,096.86)
	Information, Education and Social Welfare	34,539,088.70	14,503,133.15	(20,193,580.93)
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	(389,696,714.08)
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	(58,487,092.11)
	Sub-Total Personnel Cost	**882,880,017.94**	**233,592,112.00**	**(649,287,905.94)**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	3,732,200.00	0.00	(3,732,200.00)
	NYSC Corp. Member	2,176,000.00	2,400,000.00	224,000.00
	Postal Agents	318,000.00	0.00	(318,000.00)
	Disabled Persons	4,999,997.00	1,200,000.00	700,003.00
	IT Students	1,060,000.00	300,000.00	(760,000.00)
	Road cleaners	0.00	0.00	0.00
	Casual Security Men	0.00	0.00	0.00
	Total Miscellaneous	**12,286,197.00**	**1,200,000.00**	**(3,886,197.00)**
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	24,905,000.00	7,950,000.00	23,045,000.00
	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	2,882,550.00	5,700,000.00	2,817,450.00
	Maintenance of Office Furniture and Equipment	33,773,460.00	3,300,000.00	(30,473,460.00)

	Maintenance of Vehicle and Capital Assets	15,103,053.94	8,600,000.00	(6,503,053.94)
	Consultancy and Professional Services	400,600.00	350,000.00	(50,000.00)
	Training, Staff Development and Welfare	11,930,000.00	12,100,000.00	10,170,000.00
	Entertainment and Hospitality	15,619,900.00	1,600,000.00	(14,019,900.00)
	Miscellaneous Expenses	14,458,417.80	31,200,000.00	16,746,582.20
	Provision of Service Materials	0.00	3,500,000.00	,3,500,000.00
	Total Overhead Cost By Function	**119,072,981.74**	**74,660,000.00**	**44,412,981.74**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	42,103,130.94	11,700,000.00	(30,403,130.94)
	Administration	26,630,420.00	5,860,000.00	(20,770,420.00)
	Finance	12,784,930.80	4,900,000.00	(8,884,930.80)
	Medical and Health	10,721,660.00	4,100,000.00	(6,621,660.00)
	Planning Research and Statistics	7,370,000.00	5,200,000.00	(2,170,000.00)
	Agricultural and Natural Resources	6,025,340.00	2,100,000.00	(3,925,340.00)
	Works, Transport and Housing	6,805,500.00	4,600,000.00	(2,200,500.00)
	Transfer to	0.00	3,000,000.00	3,000,000.00
		0.00	28,200,000.00	28,200,000.00
	Information, Education and Social Welfare	6,623,000.00	5,000,000.00	(1,623,000.00)
	Total Overhead Cost by Sector (Department)	**119,072,981.74**	**74,660,000.00**	**44,412,980.74**
7	Imprest and Security Vote	33,480,000.00	0.00	33,480,000.00
	TOTAL	**33,480,000.00**	**0.00**	**33,480,000.00**
8	Integrated Farms Project	0.00	0.00	0.00
	TOTAL	**0.00**	**0.00**	**0.00**
9	**CAPITAL EXPENDITURE:**			
	Purchase of Three (3) Official Vehicles	15,000,000.00	6,000,000.00	(9,000,000.00)
	Rehab, Tarring and Construction & Drainages on Roads	120,369,347.66	68,000,000.00	(52,369,347.66)
	Local Governments Joint Projects	**412,063,419.26**	0.00	**(412,063,419.26)**
	Total Capital Expenditure	**547,432,766.92**	**74,000,000.00**	**(473,432,766.92)**

	LIQUID ASSETS				
	This represents closing balance of cash-at-hand and held in Banks				
10	**CASH BALANCE:**				
	Cash-at-Hand			25,373,078.00	4,700,717.54
	Total Cash			25,373,078.00	4,700,717.54
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	1012897747	9,570.72	**9.738.72**
	6. Zenith Bank	Account name not discloded	1012877169	(481.01)	**(481.01)**
	7. ECO Bank	Oru West Local Govt., Account	4292046594	1,720,357.08	**345,227.86**
	8. SKYE Bank	-do-	1751085080	22,144,529.00	**22,144,529.00**
	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**
	12. FCMB	Revenue Account	1970897011	411,423.23	**0.00**
	13 Polaris	Oru-West LG Account	1751085080	146,463.30	**0.00**
	Total Bank			**28,476,151.13**	**26,543,303.38**
12	**SALARY ADVANCE**			**2019**	**2018**
	Salary Advance			0.00	0.00
	Total Salary Advance			**0.00**	**0.00**
13	**Imprest:**				
1	Hon. Mgbeanulu Dom			940,000.00	900,000.00
2	UzochiAkanna			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	MetuAudustina			70,000.00	70,000.00
7	EwelikeObidieguru 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	OguchierritiNma 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	UcheharaNdubuisi	50,000.00	50,000.00
17	IgwebuikeKyrian	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	475,000.00	435,000.00
25	Chukwukadibia, I.	400,000.00	435,000.00
26	Jiakpunna, A. I	435,000.00	435,000.00
27	Iwu Anthony	860,000.00	435,000.00
28	Egelonu, E.	60,000.00	435,000.00
29	Chukwu, M. V.	870,000.00	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
33	Nwosu Mabel	80,000.00	0.0
34	Obi Paulinus	1,015,000.00	0.00
35	Echeson Edith	80,000.00	0.00
36	Hon. Alodikunaka Oliver	25,000.00	0.00
37	Ihemtuge Florence	400,000.00	0.00
38	Anukwo G.E.	500,000.00	0.00
39	Iheamacho Pius	100,000.00	0.00
40	EchefuChima	300,000.00	0.00
41	UkaegbuAhams .C.	34,500.00	0.00
42	Udenkwo Val	75,000.00	0.00
43	Ugochukwu V.N.	75,000.00	0.00
44	Sundry Officers	480,000.00	0.00
45	Sundry Traditional Rulers	345,000.00	0.00
46	Emenelor A.C.	150,000.00	0.00
47	Ugbaja B.C.	150,000.00	0.00
48	Ugbaja B.C.	100,000.00	0.00
49	Chukwu I.C.	275,000.00	**0.00**
	Sub-Total Imprest	**₦25,243,300.00**	**₦9,794,400.00**
14	**SERVICE ADVANCES:**		
14.1	**i.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	**ii.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	**PERSONAL ADVANCES**:	**2018**	**2019**
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	NwakaudiChimezie	64,200.00	64,200.00
21	Oguchienti N.I	2,289,000.00	2,289,000.00
22	Udemmadu U.	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	UmezuruikeHerry	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	AgesiTheophilus	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 EzeDikeaso	128,000.00	128,000.00
49	AchusimOsita	150,000.00	150,000.00
50	Onuoha P.I	437,170.00	437,170.00
51	IhebomUzodimma 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 EzeMbawuikeUgboha	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.) OjiakoEngene	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	AhanonuCarmelia	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	MaduikeAdaku	1,300.00	1,300.00
75	OnwurumbaEbere	45,000.00	45,000.00
76	NwanwaChukwude	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	EwuluOluchi	4,220.00	4,220.00
83	IlozulikeOnyinye	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	OguChuks	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	488,700.00	495,900.00
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	NnubiaChidimma	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	ChikweEucharia	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	ChukwuezieChidinma	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	ChimaCyracus	900,000.00	900,000.00
146	ObiwuruChidimma	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	NnebueEcharia	(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	NwakanmaObioha	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	Okebala S.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	UdennakaOpara	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	UdemEucharia	45,000.00	45,000.00
223	Odinakaeze Alice	128,000.00	128,000.00
224	NwaroEmelda	(8,680.00)	(8,680.00)
225	EzeDuruIkekaibeya	(8,000.00)	(8,000.00)
226	Obi V.M	(30,000.00)	(30,000.00)
227	UbechiMarthins	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	IhezuruikeOnyinye	(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	ObiehileLivina	(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	JohnfrankUgaliegbulam	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	MbonuKyrian	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. NjidekaOnyemerem	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	ChiomaOsimiri	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	EjembaIsdore	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	OnyegbuleLivina	(40,000.00)	(40,000.00)
322	Iheanacho C.	(51,500.00)	(51,500.00)
323	ObiefuleLivina	(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	EkehChamberline	(45,000.00)	(45,000.00)
336	Kenneth Igwe	2,000.00	2,000.00
337	AhamOkechukwu	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	IdimoguEucharia	(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	ChikweEucharia	(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	UchennaDurueke	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	ChukwukadibiaIjeoma	445,000.00	445,000.00
389	Olisa Nnamdi	39,000.00	51,071.23
390	Agaham Ignatius	115,000.00	115,000.00
391	OnwukweChikodi	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	95,000.00	115,000.00
397	ChinwubaNich	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	OfiliNdubuisi	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	ElenwokeChrisiana	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	AnyanwuAgheas	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. OguehieNdubuisi	420,000.00	420,000.00
425	EmetumaElavia	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	MgbeahuruMilicent	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
441	Marume Michael	**0.00**	**250,00000**
442	Uba Juliet	**0.00**	**1,910,00000**
443	EmelobiGodsave	**0.00**	**15,000.00**
444	Nwosu Mabel	**0.00**	**50,000.00**
445	Ogbonna Austine	**0.00**	**15,000.00**
446	Ogwuegbu Joan	**0.00**	**15,000.00**
447	Iheanacho Seth	**0.00**	**4,000.00**
448	Orisa Nnamdi	**0.00**	**10,000.00**
449	Anyanwu Agnes	**0.00**	**0.00**
	Sub-Total Personal Advance	**198,989,840.06**	**180,958,670.16**
	Grand Total SERVICE ADVANCES	**235,856,090.16**	**217,824,920.16**

			Actual 2019		2018
15	**UNREMITTED DEDUCTIONS:**				
15.1	**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**
15.2	**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:**		
		2019 ₦'m	**2018 ₦'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

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
	MONTH:					
1	**January**	0.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	71,687,268.78
2	**February**	4,335,682.97	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	76,022,951.75
3	**March**	45,171,895.16	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	116,859,163.94
4	**April**	13,520,000.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	85,207,268.78
5	**May**	75,061,258.13	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	146,748,526.91
6	**June**	29,346,176.07	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	101,033,444.85
7	**July**	95,692,514.26	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	167,379,783.04
8	**August**	108,890,983.21	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	180,578,251.99
9	**September**	88,984,947.51	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	160,672,216.29
10	**October**	102,138,488.06	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	173,825,756.84
11	**November**	64,014,145.61	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	135,701,414.39
12	**December**	178,486,231.75	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	250,173,500.53
	Total	**805,641,992.73**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	1,665,889,218.18

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2019 **₦'m**	**2018** **₦'m**
	MONTH:		
	January	483,050.00	137,700.00
	February	273,500.00	369,000.00
	March	321,200.00	794,000.00
	April	744,850.00	910,200.00
	May	351,600.00	167,100.00
	June	269,900.00	481,150.00
	July	426,200.00	81,400.00
	August	299,400.00	276,050.00
	September	376,100.00	516,000.00
	October	385,500.00	174,100.00
	November	208,800.00	661,300.00
	December	216,000.00	452,950.00
	Total	**4,356,100.00**	**5,021,750.00**

EXPLANATIONS

1 Statutory Allocation: This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee(JAAC) Transfers to the Local Government. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to the Local Government Council	805,641,992.73
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,665,889,218.18**

2.**Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	499,475,485.12
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**947,659,291.31**

3. Capital Expenditure: This comprised of all disbursement in respect of Projects and workswhich are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Government Council	135,369,347.66
	Local Governments Joint Projects Funding by the Local Government Council	412,063,419.26
	TOTAL	**547,432,766.92**



GOVERNMENT OF IMOSTATE OF NIGERIA

FINANCIAL STATEMENTS OF

OWERRI MUNICIPAL COUNCIL

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

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 2019 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, 2019 to 31st December, 2019.

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.

OWERRI MUNICIPAL COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 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 Municipal Council 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 OWERRI MUNICIPAL COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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 Municipal 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, 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 ofOwerri Municipal 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 Owerri Municipal Council as at 31st December, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.



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

OWERRI MUNICIPAL COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,636,513,550.00	Statutory Allocation from JAAC	1	1,828,723,963.18	1,443,729,786.10
10,648,000.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
6,200,000.00	Capitation Rate			0.00
96,800,000.00	Property Rate		870,600.00	0.00
30,486,000.00	Licenses, Fines, Fees and Royalty		764,700.00	859,100.00
16,800,000.00	Earnings from Commerce		0.00	0.00
	Rent on Local Govt. Property		0.00	0.00
	Interest and Repayment		0.00	0.00
	Dividends		0.00	0.00
	Grants, Aid and Reimbursement		0.00	0.00
950,700,000.00	Miscellaneous		0.00	0.00
	Other Revenue Sources of the Local Govt.	4	0.00	0.00
	Total Revenue		0.00	0.00
3,748,147,550.00	**Total Inflow from Operating Activities (A)**		1,830,359,263.18	1,444,588,886.10
	Payments:			
915,095,090.00	Personal Cost	5	1,013,080,031.44	868,789,734.65
81,445,350.00	Overhead Cost	6	221,214,120.40	62,532,362.07
0.00	Sec. Vote	7	43,300,000.00	13,525,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
2,605,494,610.00	Capital Expenditure	9	540,635,619.26	498,743,259,.26
0.00	Interest Payment			0.00
3,602,035,050.00	**Total Outflow from Operating Activities (B)**		**1,818,229,771.10**	**1,443,590,355.98**
146,112,500.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**12,129,492.08**	**998,530.12**
	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**		**12,129,492.08**	998,530.12
0.00	**Cash and its Equivalent as at 1/1/19**		**6,545,418.77**	**5,546,888.65**
0.00	**Cash and its Equivalent as at 31/12/19**		**18,674,910.85**	**6,545,418.77**

OWERRI MUNICIPAL COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	2,870.00	695,773.98
Bank	11	18,672,040.85	5,849,644.79
Total Liquid Assets (A)		**18,674,910.85**	**6,545,418.77**
Investments and Other Cash Assets			
Salary Advance	12		0.00
ımprest	13	42,678,000.00	25,878,000.00
Service Advance	14	459,795,359.22	322,605,238.82
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**502,473,359.22**	**348,483,238.82**
TOTAL ASSETS C = (A + B)		**521,148,270.07**	**355,028,657.59**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		503,590,428.41	337,470,815.93
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)		**516,745,696.65**	**350,626,084.17**
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)		**521,148,270.07**	**355,028,657.59**

OWERRI MUNICIPAL COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
349,593,406.21	**OPENING BALANCE 1/1/19**		**337,470,815.93**				**(337,470,815.93)**
	ADD REVENUE:						
	ALLOCATIONS						
1,443,729,786.10	Statutory Allocation from JAAC	1	1,828,723,963.18	2,636,513,550.00	2,636,513,550.00	0.00	807,789,586.82
0.00	State Government IGR	2	0.00	10,648,000.00	10,648,000.00	0.00	10,648,000.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
400,000.00	Capitation Rate			6,200,000.00	6,200,000.00	0.00	6,200,000.00
40,200.00	Property Rate		870,600.00	96,800,000.00	96,800,000.00	0.00	95,929,400.00
204,000.00	Licenses, Fines, Fees and Royalty		764,700.00	30,486,000.00	30,486,000.00	0.00	29,721,300.00
0.00	Earnings from Commerce		0.00	16,800,000.00	16,800,000.00	0.00	16,800,000.00
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
214,900.00	**Miscellaneous**		0.00	950,700,000.00	950,700,000.00	0.00	950,700,000.00
859,100.00	**Total Internally Generated Revenue**		**1,635,300.00**	**1,100,986,000.00**	**1,100,986,000.00**	0.00	
0.00	**Other Revenue Sources of the Local Govt.**	4	**2,167,830,079.11**	**3,748,147,550.00**	**3,748,147,550.00**	0.00	**1,580,317,470.89**
1,794,182,292.31	**Total Revenue (A)**						
	EXPENDITURE						
868,789,734.65	Personnel cost	5	1,013,080,031.44	915,095,090.00	915,095,090.00	0.00	(97,984,941.44)
66,417,362.47	Overhead Cost	6	110,524,000.00	81,445,350.00	81,445,350.00	0.00	(29,078,650.00)
521,504,379.26	Capital Expenditure	9	540,635,619.26	2,605,494,610.00	2,605,494,610.00		2,064,858,990.74
1,456,711,476.38	**Total Expenditure (B)**		**1,664,239,650.70**	**3,602,035,050.00**	**3,602,035,050.00**	**0.00**	**1,937,795,399.30**
337,470,815.93	**OPERATING BALANCE**		503,590,428.41	**146,112,500.00**	**146,112,500.00**		**357,477,928.41**
	APPROPRIATIONS/TRANSFERS						
337,470,815.93	Transfer to Capital Development Fund		503,590,428.41	**146,112,500.00**	**146,112,500.00**	0.00	**357,477,928.41**
337,470,815.93	Closing Balance		503,590,428.41	**146,112,500.00**	**146,112,500.00**	**0.00**	**357,477,928.41**

OWERRI MUNICIPAL COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
314,290,113.58	**Opening Balance**		**130,256,550.25**	**0.00**	**0.00**	**0.00**	**(130,256,550.25)**
	ADD REVENUE						
337,470,815.93	**Transfer From Consolidated Revenue Fund**		503,590,428.41	0.00	0.00	0.00	503,590,428.41
	Aid and Grants		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
0.0	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.0	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
0.0	Internal Loans from Other Funds		0.00	0.00	0.00	0.00	0.00
651,760,929.51	**TOTAL REVENUE**		**633,846,978.66**	**0.00**	**0.00**	**0.00**	**633,846,978.66**
	LESS CAPITAL EXPENDITURE						
521,504,379.26	**Capital Expenditure Sector**	9	540,635,619.26	2,605,494,610.00	0.00	0.00	2,064,858,990.74
	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
521,504,379.26	**TOTAL CAPITAL EXPENDITURE**		**540,635,619.26**	**2,605,494,610.00**	**0.00**	**0.00**	**2,064,858,990.74**
	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	0.00
130,256,550.25	**Closing Balance**		**93,211,359.40**				

OWERRI MUNICIPAL COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS	Ref. Note	2019			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC	**1**	1,828,723,963.18	2,286,589,850.00	457,865,886..82	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	36,126,790.00	36,126,790.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	55,969,660.00	55,969,660.00	
	Total (Gross) JAAC Allocation to the Local Government		1,828,723,963.18	**2,378,686,300.00**	**549,962,336.82**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	257,827,250.00	257,827,250.00	
	Total Value Added Tax		**0.00**	**257,827,250.00**	**257,827,250.00**	

	DETAILS	2019		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	10,648,000.00	10,648,000.00
	Total State Government Internally Generated Revenue	**0.00**	**10,648,000.00**	**10,648,000.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	5,000,000.00	5,000,000.00
	Arrears of Capitation Rate	0.00	1,200,000.00	1,200,000.00
	Sub-Total Capitation Rate	**0.00**	**6,200,000.00**	**6,200,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	870,600.00	26,000,000.00	25,129,400.00
	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	50,000,000.00	50,000,000.00
	Arrears of Property Rate	0.00	2,800,000.00	2,800,000.00
	Sub-Total Property Rate	**870,600.00**	**96,800,000.0.0**	**95,929,400.00**
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)	0.00	3,000,000.00	3,000,000.00
	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	300,000.00	300,000.00
	Statutory Marriage Fees	550,000.00	3,000,000.00	2,450,000.00
	Entertainment/Drumming Fees	0.00	300,000.00	300,000.00
	Renewal Fees (Open Spaces)	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	22,000.00	1,000,000.00	978,000.00
	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	109,000.00	10,000.00	99,000.00
	Maternity Fees	83,700.00	150,000.00	66,300.00
	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	**764,700.00**	**30,486,000.00**	**29,721,300.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/Stallage Fees	0.00	6000,000.00	6000,000.00
	Motor Park Toll	0.00	5000,000.00	5000,000.00
	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
	Cemetery Fee	0.00	250,000.00	250,000.00
	Others (Miscellaneous)	0.00	500,000.00	500,000.00
	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			
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	3,002,436.83	58,030,450.00	55,028,013.17
	The Legislative	26,919,422.09	47,475,740.00	20,556,317.91
	Community Government Councils	0.00	16,800,000.00	16,800,000.00
	Sub-Total Consolidated Revenue Fund Charges	**29,921,858.92**	**122,306,190.00**	**92,384,331.08**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	109,786,506.22	142,843,230.00	33,056,723.78
	Finance	59,330,210.57	89,915,280.00	30,585,069.43
	Medical and Health	210,120,279.93	347,612,890.00	137,492,610.07
	Planning Research and Statistics	25,329,446.86	26,559,780.00	1,230,333.14
	Agricultural and Natural Resources	41,514,930.67	59,427,810.00	17,912879.33
	Works, Transport and Housing	29,164,438.39	60,746,700.00	31,582,261.61
	Information, Education and Social Welfare	39,899,553.69	65,683,210.00	25,783,656.31
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	(389,696,714.08)
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	(58,487,092.11)
	Sub-Total Personnel Cost	**963,329,172.52**	**792,788,900.00**	**170,540,272.52**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	3,364,000..00	0.00	(3,364,000.00)
	NYSC Corp Member	2,205,000.00	2,000,000.00	(205,000.00)
	OHA Owerri	1,436,000.00	500,000.00	(936,000.00)
	Disabled Persons	0.00	300,000.00	300,000.00
	IT Students	1,224,000.00	0.00	(1,224,000.00)
	ENTRACO	320,000.00	0.00	(320,000.00)
	Imo Community Watch	11,070,000.00	0.00	(11,070,000.00)
	Others	0.00	32,925,850.00	32,925,850.00
	Casual Security Men	210,000.00	1,000,000.00	790,000.00
	Total Miscellaneous	**19,829,000.00**	**36,725,850.00**	**16,896,850.00**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	505		
	Total Number of Employees Employed in the Year	NIL		
	Total Number of Employees Retired/Transferred or Left During the Year	4		
	Total Number of Employees at the End of the Year	**501**		
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			

	Travel and Transport	9,414,000.00	9,550,000.00	136,000.00
	Utility Services	0.00	660,000.00	660,000.00
	Telephone and Postal Services	0.00	450,000.00	450,000.00
	Stationery and Printing	5,361,121.00	6,165,000.00	803,879.00
	Maintenance of Office Furniture and Equipment	5,339,000.00	5,500,000.00	161,000.00
	Maintenance of Vehicle and Capital Assets	10,261,200.00	6,350,000.00	(3,911,200.00)
	Consultancy and Professional Services	5,000,000.00	0.00	(5,000,000.00)
	Training, Staff Development and Welfare	5,510,000.00	10,180,000.00	4,670,000.00
	Entertainment and Hospitality	8,684,000.00	2,827,500.00	(5,856,500.00)
	Miscellaneous Expenses	60,954,679.00	1,255,500.00	(159,699,179.00)
	Provision of Service Materials	0.00	1,781,500.00	1,781,500.00
	Total Overhead Cost By Function	**110,524,000.00**	**44,719,500.00**	(165,804,500.00)
	Unretired Advances	110,690,120.40	0.00	110,690,120.40
	Grand Total	**221,214,120.40**	**44,719,500.00**	**176,494,620.40**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	36,018,000.00	13,965,000.00	(22,053,000.00)
	Administration	38,626,000.00	6,415,500.00	(32,210,500.00)
	Finance	10,650,900.00	5,827,500.00	(4,823,400.00)
	Medical and Health	4,345,000.0.0	3,780,000.00	(565,000.00)
	Planning Research and Statistics	710,000.00	2,761,500.00	2,051,500.00
	Agricultural and Natural Resources	1,214,100.00	2,835,000.00	1,620,900.00
	Works, Transport and Housing	18,525,000.00	3,780,000.00	(14,745,000.00)
	Information, Education and Social Welfare	435,000.00	5,355,000.00	4,920,000.00
	Total Overhead Cost by Sector (Department)	**110,524,000.00**	**44,719,500.00**	**(65,804,500.00)**
7	**Imprest & Sec. Vote**	43,300,000.00	0.00	43,300,000.00
8	Integrated Ferm	0.00	0.00	0.00
9	**CAPITAL EXPENDITURE:**			
	Construction of Mini Stadium	52,464,200.00	0.00	(52,464,200.00)
	Purchase of Vehicle	18,500,000.00	20,000,000.00	1,500,000.00
	Provision of Transformer	2,808,000.0.0	48,000,000.00	45,200,000.00
	Purchase of Construction Equipment	51,808,000.00	0.00	(51,808,000.00)
	Renovation of Office Blocks	3,000,000..00	51,000,000.00	48,000,000.00
	Others	0.00	2,486,494,610.00	2,486,494,610.00
	Local Governments Joint Projects	**412,063,419.26**	0.00	**(412,063,419.26)**
	Total Capital Expenditure	**540,635,619.26**	**2,605,494,610.00**	**2,064,858,990.74**

	LIQUID ASSETS			**2019 ₦'m**	**2018 ₦'m**
	CASH BALANCE:				
10	Cash-at-Hand			2,870.00	695,773.98
	Sub-Total Cash			**2,870.00**	**695,773.98**
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	27,110.00
	3. ECO bank Plc.	Salary Account	5093083135	8,256.51	814,505.37
	4. Key Stone Bank Plc.	Project/Salary Account	1006849387	104,254.75	28,369.25
	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	24,591.70	272.98
	9. Zenith Bank Plc.	IGR Account	1013193075	18,144.82	18,144.82
	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	63,445.72
	17. FCMB	Project	0361242018	11,933,923.57	0.00
	18.UBA	Salary	1022037603	1,594,517.13	0.00
		Sub-Total Bank		**18,672,040.86**	**5,849,644.79**
		Grand Total Cash and Bank		**18,674,910.85**	**6,545,418.77**

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	350,000.00	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	6,728,000.00	5,228,000.00
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	1,110,000.00	700,000.00
20	MEZU L.U.	1,435,000.00	1,025,000.00
21	ODOM CHIDI	1,025,000.00	1,025,000.00
22	MENSA IJEOMA	240,000.00	240,000.00
23	NGOZI OSUJI	30,000.00	30,000.00
24	ADIOLE CHRISTOPHER	1,435,000.00	1,025,000.00
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	1,025,000.00

29	CHINEDU AKUCHIE	2,480,000.00	2,480,000.00
30	ODIGA O.S.	1,130,000.00	1,130,000.00
31	UCHEHARA N.I.	1,740,000.00	950,000.00
32	OKOLI .E.	750,000.00	725,000.00
33	EMEREM STELLA	725,000.00	725,000.00
34	ODOR P.C.	1,135,000.00	725,000.00
35	OKORO ANTHONY	860,000.00	450,000.00
36	CHUKWUKADIBIA S.I	785,000.00	375,000.00
37	OJIRI ALEX	2,700,000.00	2,700,000.00
38	VICTORIA OBIEKWE	450,000.00	450,000.00
39	CHIDIEBERE PATRICK	450,000.00	450,000.00
40	AMANDI EBELOGU	550,000.00	200,000.00
41	FAISAL LAWAL	200,000.00	200,000.00
42	ABED O. NJEMANZE	200,000.00	200,000.00
43	UGBOAJA B.C	890,000.00	0.00
44	MADU CHRISTOPHER	360,000.00	0.00
45	UDUSHIRINWA HUMPHREY	175,000.00	0.00
46	EBERE CHUKWUEMEKA	5,950,000.00	0.00
47	IHEZURUIKE URSULLA	200,000.00	0.00
48	ANOSIKE SYLVANUS	300,000.00	0.00
49	JOY CHUKWUEMEKA	300,000.00	0.00
50	UMEYOR ANTHONY	300,000.00	0.00
51	IFEANYI UKAJA	300,000.00	0.00
52	HENTUGE ERIC	300,000.00	0.00
53	UWALAKA MARACHI .C	300,000.00	0.00
54	OHIRI CHINAGOROM	300,000.00	0.00
55	VERONICA ANOZIE	300,000.00	0.00
56	IGBOANUGO UDOKA .B	300,000.00	0.00
57	NJEMNZE STEPHEN	300,000.00	0.00
58	IJEOMA VIVIAN .N	300,000.00	0.00
59	CHAIRMAN LGSC	500,000.00	0.00
	SUB TOTAL IMPREST	**42,678,000.00**	**25,878,000.00**
14	**SERVICE ADVANCE**		
	PROJECT ADVANCE		
14.1	INTEGRATED FARM PROJECT:		
	Agric Farm		
	Sub-Total Integrated Farm Porjects		
14.2	**CHAPEL PROJECT**		
	Engr. (Mrs.) OnyichaLebechi	373,040.00	373,040.00
	Sub-Total Chapel Project	373,040.00	373,040.00
14.3	**GRADING OF RURAL ROADS**		
14.4	**RENOVATION OF BUILDINGS:**		
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	117,378.27
6	Amarachi Ukaegbu	2,000.00	2,000.00
7	David Osuji	145,000.00	145,000.00
8	ChiwubaNjemanze	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	DonatusEchebiri	39,050.00	39,050.00
18	Akubude Veronica	22,055,000.00	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 EbiringaAkutah	(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	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	11,812,000.00	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	AlaomaNwosu	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	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	,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	ChinweEkekeChidimma	1,004,159.00	1,004,159.00
59	ImebuoguChinwe	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	UgochiOnwuka	(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	IrejeUkandu	2,735.00	2,735.00
67	OsonduNwachukwu	2,501,000.00	2,001,000.00
68	Chief Jerry Nwachukwu	1,500,000.00	500,000.00
69	Ihekoronye G.O.	5,570,000.00	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	EbeloguAmadi	63,000.00	63,000.00
80	OfurumEbere	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	MetuNgozi	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	LebechiOnyicha	8,813,880.00	8,813,880.00
90	Eburuaja E.E.	10100,000.00	10,000.00
91	Rosemary Ofoegbu	439,968.75	439,968.75
92	OnyekachiOpara	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	MadukweOluchi 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	OsujiNgozi	922,500.00	922,500.00
100	Ezenwere Paul	5,300.00	5,300.00
101	Osuji S.D.	22,243,500.00	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	OduahAgubo 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	AkubuikeAdaku	167,075.58	167,075.58
122	Magnus Ezenwa	80,000.00	80,000.00

123	NgoziChinwe	48,000.00	48,000.00
124	Rita Achi	25,000.00	25,000.00
125	AugustinaAnyanwu	72,566.50	72,566.50
126	AugustinaOsuji	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	AppolinaNwachukwu	24,169.04	24,169.04
134	Udoh Ernest O.	30,000.00	30,000.00
135	NnoromOliveth V.	20,000.00	20,000.00
136	OparaOgechi (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	NjokuJovita	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	NjokuNgozi	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	OkechukwuOpara	501,245.05	501,245.05
148	Hon. Stan Anaebere	240,000.00	240,000.00
149	NgoziEzem	2,515,700.00	2,515,700.00
150	Duru-Obieze M.J	729,483.99	729,483.99
151	NwaigweEucharia	507,000.00	507,000.00
152	K.C Amadi	260,000.00	260,000.00
153	NwawuezeNgozi	28,175.00	28,175.00
154	Emenogu B.C	3311,396.88	311,396.88
155	ChineduAjagum	3,000.00	3,000.00
156	Paul Ezenwere	550,000.00	50,000.00
157	AdlineChukwuka	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	OnyegusiNkechi	30,000.00	30,000.00
161	Mrs. Ezirim R.A.N.	(189,500.00)	(189,500.00)
162	AbikaNgozi P.U.	70,000.00	70,000.00
163	UchennaIheze	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	IkechiEmenyonu	5,000.00	5,000.00
167	KemasNze	100,000.00	100,000.00
168	UzomaOkereke	30,000.00	30,000.00
169	Chioma .K. Ebere	212,500.00	212,500.00
170	Barr. EmekaOduah	73,965.00	73,965.00
171	Ukanwa C.O	11,520,950.00	1,520,950.00
172	OnyebuchiNwabeke	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	ObuchereOnuebiaku	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	IsrealAharanwa	374,594.90	374,594.90
186	C.C Iwuagwu	12,300.00	12,300.00
187	NdugbuRemigius	4,052.00	4,052.00
188	LovethMmechara	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	OkekeChinyere	58,959.00	58,959.00
199	Okeke L.U.	3,855.00	3,855.00
200	OkechukwuOpara	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.	3,839,861.00	339,861.00
206	OnyemaNwosu	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	NwachukwuAppolonia	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	OkerekeUgochi	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	NwosuDonatus	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	MelughaKeneth	16,912.33	16,912.33
235	G.E. Nwachukwu	2.484.00	2.484.00
236	IrodiVirgina	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	IrodiAlbanus	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	EjimaduCelestina	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	UgboajaChinelo	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.	20,678,438.00	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	AhanekuVitalis .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 EbeEhirim	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. NnekaAdiele	232,350.00	232,350.00
305	Hon. Oparaugo Christian	615,000.00	615,000.00
306	Hon. OnwukaChinweokwu	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	ChikeIwuagwu	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	EmerumLovenda	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. AkoNjemanze	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	EchebiriDonatus	41,665.00	41,665.00
359	Ogu A.A.	10,000.00	10,000.00
360	IgbokweOpara .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 gorji	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	OfoegbuNkechi	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	OnyemauwaOkereke	52,500.00	52,500.00
375	Patience Livy Unigwe	1,519,270.00	1,519,270.00
376	OnyenanuD.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	EchebiriChinedozie	17,500.00	17,500.00
381	Hon. Jerry Enyidede	16,000.00	16,000.00
382	Hon. ChidiAnimeta	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. OziomaNjemanze	71,000.00	71,000.00
394	Hon. ObiomaAmuzie	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	UzomaEzenwere	17,350.00	17,350.00
404	Anuebunwa LN.	3,348,678.38	3,348,678.38
405	SabastineEze	18,214.94	18,214.94
406	OlebelO.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	IheanachoChidi	69,382.00	69,382.00
412	EmenikeNzeako	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	AhuakaghaOnyewuchi .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	OnyemaIjeoma	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	EzeagwulalC.	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. BestoreOnougha	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	LugardUgorji	166,600.00	166,600.00
454	Chris Iwu	247,300.00	247,300.00
455	NjemanzeOlumba	216,600.00	216,600.00
456	OkoroChinyere	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 gochukwuUba	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. UkwuomaEmm	25,000.00	25,000.00
463	NwoguChinyere	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 NwaneriAnalyn	150,000.00	150,000.00
472	ChukwuAlline	15,000.00	15,000.00

473	IkechiEmenyeonu	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	UmeloNgozi	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	IbekweSophy .C.	14,014.66	14,014.66
485	NjemanzeOgechi	l3,542.00	l3,542.00
486	UeheJonet	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	AgbaiChinyere	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	EehefuleChidi	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 zodinmaAhaneku	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	NichUba	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	NzeIrodi 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	OnyeneboNgozi	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	AkuchielC.	13,085.00	13,085.00
534	Njoku Eugene	14,044.00	14,044.00
535	Egeonu I.C.	67,638.00	47,638.00
536	Udeh C .J.	14,420,998.67	20,000.00
537	Amaefule O.A	28,610.00	28,610.00
538	Ukeje C.A	23,195.00	23,195.00
539	Njoku Patrick .O.	189,510.00	189,510.00
540	Odinikwe G.S.	14,000.00	14,000.00
541	Onyegbulam O.C.	10,000.00	10,000.00
542	Ezekwem V.C.	13,000.00	13,000.00
543	Njoku L.O.	61,000.00	61,000.00
544	Onwukamike .C.	32,000.00	32,000.00
545	NwokomalC.I.	10,000.00	10,000.00
546	Nze Raymond .0.	14,200.00	14,200.00
547	Nwagwu Chika	13,000.00	13,000.00
548	Faithful Awule	120,000.00	120,000.00
549	Ofoegbu Bonny	49,556.00	49,556.00
550	Eziefule .C.	10,000.00	10,000.00
551	C.C. Udeze	82,927.00	82,927.00
552	Evans I. C. Anaele	30,000.00	30,000.00
553	Ofoegbu Ernest	10,300.00	10,300.00
554	Anyaegbu S.C.	28,860.00	28,860.00
555	Eke P.C.	11,000.00	11,000.00
556	Prince EzeNjemanze	485,000.00	485,000.00
557	OgueriEhirim	50,000.00	50,000.00
558	Uzoma Helen	352,400.00	352,400.00
559	Peter Otagbara	26,000.00	26,000.00
560	Ekeanya Rita	325,000.00	325,000.00
561	AlaomaNwosu	158,025.00	158,025.00
562	Irechukwu Jerry	100,000.00	100,000.00
563	Nwachukwu .0.	1,351,000.00	1,351,000.00
564	Ada Emereuwa	19,500.00	19,500.00
565	Korie Cordelia	6,000.00	6,000.00
566	NgoziNwanezie	59,067.00	59,067.00
567	OkechukwuOpara	59,012.01	59,012.01
568	IsiukwuChimezie	41,795.00	41,795.00
569	Basil Chilaka	17,107.00	17,107.00
570	UkanduIrefe	2,735.00	2,735.00
571	Appolonia Uzi	1,500.00	1,500.00
572	Ukaegbu J.N.	40,000.00	40,000.00
573	Aguguo C.J.	800,000.00	800,000.00
574	Ohaekwusi .C.	17,108.01	17,108.01
575	NwadikeDonatus	5,000.00	5,000.00
576	Ashankonye Joy	30,000.00	30,000.00
577	EzemNgozi	37,570.70	37,570.70
578	NwigweEucharia	10,000.00	10,000.00
579	Akuruka E.C.	(53,000.00)	(53,000.00)
580	Bruno Nzeribe	4,500.00	4,500.00
581	Ihekoronye James ben	64,000.00	64,000.00
582	S.I Agoha	790,000.00	790,000.00
583	Adiole Christopher .C.	480,000.00	480,000.00
584	Ogidi P.D.	40,000.00	40,000.00
585	Uba Rose	265,000.00	265,000.00

586	Okoro Christiana	50,000.00	50,000.00
587	Hon. Emma Odor	(440,000.00)	(440,000.00)
588	Gabriel Onumonu	50,000.00	50,000.00
589	Mezu .L.	1,832,077.00	1,732,077.00
590	Hon. Mike Ahumibe	300,000.00	300,000.00
591	Ikeme C.R.	873,000.00	873,000.00
592	Franca Chime	490,000.00	490,000.00
593	Perpetua Maduike	675,000.00	675,000.00
584	Hon. Eva Njemanze	220,000.00	220,000.00
595	Hon. Felix Nnodum	220,000.00	220,000.00
596	Hon OguamanamEze	100,000.00	100,000.00
597	Kelechi .J. Nwachukwu	215,000.00	215,000.00
598	AhanetuUzodinma	88,425.00	88,425.00
599	Ibe E.N.	275,700.00	275,700.00
600	David Osuji	25,000.00	25,000.00
601	Ejimadu Emma	50,000.00	50,000.00
602	Ezenwa Gladys	90,000.00	90,000.00
603	Eguzurike .J.	6,000.00	6,000.00
604	Ajaenwe Isaac	6,150.00	6,150.00
605	Onyeukwu Stella	81,630.00	81,630.00
606	Madumere Cyril	30,000.00	30,000.00
607	Ekwegide M.O.	324,000.00	324,000.00
608	Hon. AmadiChukwudi	200,000.00	200,000.00
609	Hon. IkennaOmaku	200,000.00	200,000.00
610	Duru Chris	400,000.00	400,000.00
611	AgomuoObiageri	420,000.00	420,000.00
612	Hon. Davidson Ozurumba	150,000.00	150,000.00
613	OkeyOsuji	80,000.00	80,000.00
614	DonatusNwosu	1,113,650.00	1,113,650.00
615	Ekechukwu Leo	(239,200.00)	(239,200.00)
616	Anusiem .D.	(126,453.34)	(126,453.34)
617	Ohuru Emma	2,000.00	2,000.00
618	UchennaIhueze	150,000.00	150,000.00
619	Ekeonye Rita	760,000.00	760,000.00
620	OparaOkechukwu	495,000.00	495,000.00
621	Franca Chime	490,000.00	490,000.00
622	Kenneth Elekwachi	61,000.00	61,000.00
623	Leonard Oparaonugha	45,000.00	45,000.00
624	Mary Adiele	30,000.00	30,000.00
625	Barr. Mrs. Lizzy Ajoku	1,005,000.00	1,005,000.00
626	Stanley Ogu C.	15,000.00	15,000.00
627	G.O. Ogbonna	330,000.00	330,000.00
629	Azodoh LA.	8,000,000 .00	8,000,000 .00
630	AjugwoQueenethTochi	88,000.00	88,000.00
631	Elekwachi Ike	10,000.00	10,000.00
632	Ashamkonye John-Major	20,000.00	20,000.00
633	Odiga O.S.	140,000.00	140,000.00
634	C.S.c. EzeOnyegbula	40,000.00	40,000.00
635	Mrs. N. Ejimofor	180,000.00	180,000.00
636	Tijani Peters	20,000.00	20,000.00
637	Uchegbulam G.C.	20,000.00	20,000.00
638	HarrethOduh	30,000.00	30,000.00
639	E.N.Osuji	245,000.00	245,000.00
640	Ihenetu Jude	15,000.00	15,000.00
641	Manu P.O.	5,183,500.00	5,183,500.00
642	OchijeIfeoma	4,000.00	4,000.00
643	Engr. Anthony Okoro	9,792,310.00	9,191,310.00

644	OsuekeFrankline	4,900.00	4,900.00
645	UbechuChinyere .C.	70,000.00	70,000.00
646	Manu P. Chidi	70,000.00	70,000.00
647	NjokuJovita	10,000.00	10,000.00
648	Ibeh Ferdinand	205,000.00	205,000.00
649	EjioguDorathy	5,000.00	5,000.00
650	Mezuo I.V	60,000.00	60,000.00
651	Onwuegbuchu Justine	24,000.00	24,000.00
652	AmadiAlbanus	78,000.00	78,000.00
653	P.C.Odom	50,000.00	50,000.00
654	Anyandiuba J.N	1,273,000.00	1,273,000.00
655	NdukwuNgozi L.S	156,000.00	156,000.00
656	Hon. ChineduAkuchie	16,150,000.00	16,150,000.00
657	AlaribeIhesinachi	20,000.00	20,000.00
658	Okoro Polycarp	1,009,000.00	1,009,000.00
659	Kelechi Njemanze	56,000.00	56,000.00
660	OfoegbuOnyekachi	120,000.00	120,000.00
661	AzukaObuene	20,000.00	20,000.00
662	Odor, P. C.	25,000.00	25,000.00
663	Nwagbo Rose	10,000.00	10,000.00
664	IkemeChukwumauchem	15,000.00	15,000.00
665	Onyeukwu Charity.	65,000.00	30,000.00
666	Joseph Umesiama	5,000.00	5,000.00
667	ChukwukadiaIjeoma	127,000.00	127,000.00
668	Ugboaja B.C	900,000.00	**0.00**
669	Onuoha L.N	170,000.00	**0.00**
670	Ogu Florence	180,000.00	0.00
671	EbeloguAmandi	220,000.00	0.00
672	EberaChukwuemeka	421,000.00	0.00
673	ChibuezeNgozi	2,770,000.00	0.00
674	Agor Clementina	500,000.00	0.00
675	Innocent Onyeukwu	100,000.00	0.00
676	Nze Joe Agor	6,300,000.00	0.00
677	Hon Uchenna George Anyanwu	175,000.00	0.00
678	SECLOG	20,000.00	0.00
679	Faisal Lawa	1,000,000.00	0.00
680	AbedinegoOchasa	1,000,000.00	**0.00**
	Sub-Total Personal Advance	**459,422,319.22**	**322,232,198.82**
	Grand Total	**459,795,359.22**	**322,605,238.82**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2019**		**2018**
		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	71,,460.00	71,460.00
	Sub-Total Unremitted Taxes	**7,558,564.06**	**0.00**	**7,558,564.06**	**7,558,564.06**
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:**		
		2019 ₦'m	**2018 ₦'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

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
	MONTH:					
1	**January**	0.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	71,687,268.78
2	**February**	42,584,801.86	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	114,272,070.64
3	**March**	45,851,960.34	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	117,539,229.12
4	**April**	12,585,000.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	84,272,268.78
5	**May**	95,339,571.48	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	167,026,840.26
6	**June**	41,445,501.65	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	113,132,770.43
7	**July**	114,154,798.17	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	185,842,066.95
8	**August**	124,420,406.87	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	196,107,675.65
9	**September**	109,401,696.98	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	181,088,965.76
10	**October**	112,053,791.01	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	183,741,059.79
11	**November**	108,686,619.29	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	180,373,888.07
12	**December**	161,952,,590.08	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	233,639,858.86
	Total	**968,476,737.73**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	1,828,723,963.18

SUPPLEMENTARY NOTE 2

2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2019 ₦'m	**2018 ₦'m**
	MONTH:		
	January	0.00	118,100.00
	February	190,600.00	82,100.00
	March	184,600.00	111,500.00
	April	20,000.00	142,000.00
	May	828,100.00	83,000.00
	June	14,500.00	132,900.00
	July	20,000.00	99,000.00
	August	167,300.00	12,000.00
	September	13,000.00	14,900.00
	October	191,200.00	20,100.00
	November	6,000.00	5,700.00
	December	0.00	37,800.00
	Total	**1,635,300.00**	**859,100.00**

EXPLANATIONS

1. Statutory Allocation : This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee(JAAC) Transfers to the Local Government. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to the Local Government Council	968,476,737.73
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,828,723,963.18**

The total transfers above fell short of total allocation from FAAC to the State JAAC.

2.10% share of the State Internally Generated Revenue During the period under review the Local Government Councils did not receive their share of the State Internally Generated Revenue.

3.Personnel Cost: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	564,896,225.25
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**1,013,080,031.44**

4.Capital Expenditure : This comprised of all disbursement in respect of Projects and works which are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Government Council	128,572,200.00
	Local Governments Joint Project Funding by the Local Government Council	412,063,419.26
	TOTAL	**540,635,619.26**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF OWERRI NORTH

LOCAL GOVERNMENT COUNCIL

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

[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 2019 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, 2019 to 31st December, 2019.

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.

OWERRI NORTH LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Owerri North Local Government 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 theOwerri North 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 OWERRI NORTH LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 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, 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:

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

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

xxvii. 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 North 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 Owerri North Local Government Council as at 31st December, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.

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., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,860,000,000.00	Statutory Allocation from JAAC	1	1,706,552,558.04	1,465,465,230.62
12,000,000.00	State Government Internally Generated Revenue (IGR)	2		0.00
	INTERNALLY GENERATED REVENUE	3		
8,000,000.00	Capitation Rate			
92,600,000.00	Property Rate		3,713,000.00	0.00
290,600,000.00	Licenses, Fines, Fees and Royalty		5,569,000.00	1,335,000.00
39,000,000.00	Earnings from Commerce		7,000.00	3,781,050.00
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		0.00	234,385.03
	Other Revenue Sources	4	0.00	0.00
4,336,200,000.00	**Total Revenue**		**1,715,841,558.04**	**1,470,815,665.65**
	Total Inflow from Operating Activities (A)		**1,715,841,558.04**	**1,470,815,665.65**
	Payments:			
838,964,350.00	Personnel Cost	5	922,129,506.93	806,209,471.74
82,760,000.00	Overhead Cost	6	151,686,000.00	51,582,070.44
0.00	Sec. Vote	7	38,495,000.00	19,962,000.00
	Integrated Farm Projects	8	0.00	110,000.00
3,175,881,829.00	Capital Expenditure	9	599,938,317.26	592,841,259.24
	Interest Payment			0.00
4,097,606,179.00	**Total Outflow from Operating Activities (B)**		**1,712,248,824.19**	**1,470,704,801.42**
238,593,821.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**3,592,733.85**	**110,864.23**
	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**		3,592,733.85	110,86423
0.00	**Cash and its Equivalent as at 1/1/19**		**5,088,522.57**	**4,977,658.34**
0.00	**Cash and its Equivalent as at 31/12/19**		**8,681,256.42**	**5,088,522.57**

OWERRI NORTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	748,324.31	3,990,441.73
Bank	11	7,932,932.11	1,098,080.84
Total Liquid Assets (A)		**8,681,256.42**	**5,088,522.57**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
ımprest	13	18.230,000.00	33,205,000.00
Service Advance	14	526,503,647.00	444,257,883.42
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**544,733,647.00**	**477,359,703.42**
TOTAL ASSETS C = (A + B)		**553,414,903.42**	**482,551,405.99**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		498,423.578.77	427,456,901.34
Unremitted Deductions	15	15,570,268.55	15,673,448.55
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**513,993,847.32**	**443,130,349.89**
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	39,421,056.10
Total Other Liabilities (F)		**39,421,056.10**	39,421,056.10
TOTAL LIABILITIES G = (D + E +F)		**553,414,903.42**	**482,551,405.99**

OWERRI NORTH LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
330,063,290.08	**OPENING BALANCE 1/1/19**		**427456,901.34**				**(427456,901.34)**
	ADD REVENUE:						
	ALLOCATIONS						
1,465,465,230.62	Statutory Allocation from JAAC	1	1,706,552,558.04	2,860,000,000.00	2,860,000,000.00	0.00	1,153,447,441.96
	State Government IGR	2	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00
0.00	Property Rate		3,713,000.00	92,600,000.00	92,600,000.00	0.00	**88,887,000.00**
1,335,000.00	Licenses, Fines, Fees and Royalty		5,569,000.00	290,600,000.00	290,600,000.00	0.00	285,031,000.00
3,781,050.00	Earnings from Commerce		7,000.00	39,000,000.00	39,000,000.00	0.00	38,993,000.00
	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
234,385.03	**Miscellaneous**		**0.00**	1,034,000,000.00	1,034,000,000.00	0.00	1,034,000,000.00
5,350,435.03	**Total Internally Generated Revenue**		**9,289,000.00**	**1,464,200,000.00**	**1,464,200,000.00**	0.00	
	Other Revenue Sources of the Local Govt	4					
1,800,878,955.73	**Total Revenue (A)**		**2,143,298,459.38**	**4,336,200,000.00**	**4,336,200,000.00**	0.00	**2,192,901,540.62**
	EXPENDITURE						
806,209,471.74	Salaries and Wages	5	922,129,506.93	838,964,350.00	838,964,350.00	0.00	(83,165,156.93)
55,665,923.40	Overhead Cost	6	124,807,056.42	82,760,000.00	82,760,000.00	0.00	(42,047,056.42)
511,546,659.56	Capital Expenditure	9	597,938,317.26	3,175,881,829.00	3,175,881,829.00		2,577,973,511.74
1,373,422,054.40	**Total Expenditure (B)**		**1,644,874,880.61**	**4,097,606,179.00**	**4,097,606,179.00**	**0.00**	**2,452,731,298.39**
427,456,901.34							
	OPERATING BALANCE		**498,423,578.77**	238,593,821.00	238,593,821.00		(259,829,757.77)
427,456,901.34							
427,456,901.34	**APPROPRIATIONS/TRANSFERS**						
427,456,901.34	Transfer to Capital Development Fund		**498,423,578.77**	238,593,821.00	238,593,821.00	0.00	(259,829,757.77)
427,456,901.34	Closing Balance		**498,423,578.77**	238,593,821.00	238,593,821.00	0.00	(259,829,757.77)

OWERRI NORTH LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
227,052,597.45	**Opening Balance**		142,962,839.54				(142,962,839.54)
	ADD REVENUE						
427,456,901.34	**Transfer From Consolidated Revenue Fund**		498,423,578.77	0.00	0.00	0.00	498,423,578.77
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
654,509,498.79	**TOTAL REVENUE**		**641,386,418.31**	**0.00**	**0.00**	**0.00**	**641,386,418.31**
	LESS CAPITAL EXPENDITURE						
511,546,659.25	**Capital Expenditure Sector**	9	597,938,317.26	3,175,881,829.00	3,175,881,829.00	0.00	2,577,942,511.74
	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
511,546,659.25	**TOTAL CAPITAL EXPENDITURE**		**597,938,317.26**	**3,175,881,829.00**	**3,175,881,829.00**		**2,577,943,511.74**
	Adjustments for Movements in Public Debts						
142,962,839.54	**Closing Balance**		43,448,101.05				

OWERRI NORTH LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS		2019			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,706,552,558.04	1,985,000,000.00	278,447,441.96	
	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		1,706,552,558.04	**2,570,000,000.00**	**863,447,441.96**	
	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	2019			
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'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**	
	TotalState Government Internally Generated Revenue	0.00	**12,000,000.00**	**12,000,000.00**	
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	0.00	36,000,000.00	36,000,000.00	
	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	2,890,000.00	3,600,000.00	710,000.00	
	Arrears of Property Rate	823,000.00	10,000,000.00	9,177,000.00	
	Sub-Total Property Rate	**3,713,000.00**	**92,600,000.00**	**88,870,000.00**	
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)	17,500.00	20,000,000.00	19,982,250.00	
	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	1,132,800.00	5,000,000	3,867,200,000	
	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	0.00	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)	0.00	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	1,214,200.00	7,500,000.00	6,285,800.00	
	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	144,400.00	1,500,000.00	1,385,600.00	
	Dispensary/Maternity Fees	2,343,100.00	9,000,000.00	6,656,900.00	
	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	747,000.00	3,000,000.00	2,253,000.00	
	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	0.00	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	0.00	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	**5,569,000.00**	**290,600,000.00**	**281,249,950.00**	
3.4	**EARNINGS FROM COMMERCE:**				
	Market Toll/ Stallage Fees	7,000.00	13,000,000.00	12,993,000.00	
	MotorPark 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	**7,000.00**	**39,000,000.00**	**38,993,000.00**	

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	0.00	4,000,000,000.00	234,385.03	
	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	**0.00**	**1,034,000,000.00**	**1,033,765,614.97**	
	Grand Total Internally Generated Revenue	**9,389,000.00**	**1,464,200,000.00**	**1,454,911,000.00**	
4	**OTHER REVENUE SOPURCES**				
	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 EMOLUMENTS**				
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**				
	The Executive	16,432,866.00	25,841,950.00	9,409,084.00	
	The Legislative	23,528,602.25	27,322,100.00	3,793,497.75	
	Community Government Councils	0.00	50,000,000.00	50,000,000.00	
	Sub-Total Consolidated Revenue Fund Charges	**39,961,468.25**	**103,164,050.00**	**63,202,501.75**	
5.2	**PERSONNEL EMOLUMNET:**				
	Administration	115,404,687.64	226,819,842.00	111,415,128.36	
	Finance	41,833,519.88	68,845,720.00	26,982,200.12	
	Medical and Health	188,747,371.33	194,542,758.00	5,795,386.67	
	Planning Research and Statistics	13,999,741.84	31,917,490.00	17,917,748.16	
	Agricultural and Natural Resources	36,980,045.72	102,053,840.00	65,073,764.28	
	Works, Transport and Housing	19,640,110.36	59,036,840.00	39,996,129.64	
	Information, Education and Social Welfare	10,013,359.72	52,584,170.00	42,527,810.28	
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	(389,696,714.08)	
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	(58,487,092.11)	
	Sub-Total Personnel Cost	**874,202,638.68**	**735,800,300.00**	**(138,402,338.68)**	
5.3	**MISCELLANEOUS:**				
	Adult Instructors/Casual Workers	4,337,000.00	0.00	4,337,000.00	
	NYSC Corp Member	3,254,000.00	0.00	3,254,000.00	
	N.S.C.D.C	0.00	0.00	0.00	
	Postal Agency	374,400.00	0.00	374,400.00	
	Others	1,083,200.00	0.00	1,083,200.00	
	Total Miscellaneous	**7,965,400.00**	**0.00**	**7,965,400.00**	
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	11,706,256.42	14,700,000.00	3,006,256.42	
	Utility Services	0.00	200,000.00	0.00	
	Telephone and Postal Services	6,200,000.00	12,100,000.00	5.900,000.00	
	Stationery and Printing	4,800,000.00	5,000,000.00	200,000.00	
	Maintenance of Office Furniture and Equipment	18,900,000.00	15,100,000.00	(3,800,000.00)	
	Maintenance of Vehicle and Capital Assets	23,400,000.00	5,400,000.00	(18,300,000.00)	
	Consultancy and Professional Services	5,000,000.00	600,000.00	(4,400,000.00)	
	Training, Staff Development and Welfare	13,400,000.00	23,000,000.00	9,600,000.00	
	Entertainment and Hospitality	13,200,000.00	3,200,000.00	(10,000,000.00)	
	Miscellaneous Expenses	0.00	600,000.00	600,000.00	
	Provision of Service Materials	28,200,800.00	2,860,000.00	(25,340,000.00)	
	Total Overhead Cost By Function	**124,807,056.42**	**82,760,000.00**	**(42,047,056.42))**	
	Unretired Advances	26,878,943.58	**0.00**	**0.00**	

	Grand Total OverHead Cost	**151,686,000.00**	**82,760,000.00**	**68,926,000.00**	
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**				
	The Council	17,581,254.42	25,300,000.00	(7,718,745.58)	
	Administration	13,500,000.00	17,460,000.00	(3,960,000.00)	
	Finance	10,925,000.00	14,400.000.00	(3,475,000.00)	
	Medical and Health	25,800,000.00	4,900,000.00	(20,900,000.00)	
	Planning Research and Statistics	12,800,000.00	2,300,000.00	(10,500,000.00)	
	Agricultural and Natural Resources	9,900,000.00	3,400,000.00	(6,500,000.00)	
	Works, Transport and Housing	18,200,000.00	4,500,000.0-0	(13,700,000.00	
	Information, Education and Social Welfare	16,100,800.00	10,500,000.00	(5,600,000.00)	
	Total Overhead Cost by Sector (Department)	**124,807,056.42**	**82,760,000.00**	**(42,047,056.42))**	
7	Imprest and Security Vote	38,495,000.00	0.00	38,495,000.00	
8	Integrated Farms Project	0.00	0.00	0.00	
9	**CAPITAL EXPENDITURE:**				
	Purchase of Motor Vehicle	15,000,000.00	160,000,000.00	**145,000,000.00**	
	Rehabilitation /Grading of Roads	100,850,000.00	1,250,000,000.00	**1,149,150,000.00**	
	Agricultural Project	0.00	124,000,000.00	124,000,000.00	
	Other Capital Project	70,024,898.00	1,641,881,829.00	1,571,856,951.00	
	Local Governments Joint Projects	**412,063,419.26**	0.00	**(412,063,419.26)**	
	Total Capital Expenditure	**597,938,317.26**	**3,175,881,829.00**	**2,577,943,511.74**	
	Unretired Advances	**2,000,000.00**	**0.00**	2,000,000.00	
	Grand Total Capital Expenditure	**599,938,317.26**	**3,178,881,829.00**	**2,575,943,511.74**	

	LIQUID ASSETS:				
	This represents closing balance of cash-at-hand and held in Banks				
10	**CASH BALANCE:**				
	Cash-at-Hand			748,324.31	3,990,441.73
	Total Cash			**748,324.31**	**3,990,441.73**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. zenith Bank Plc	Project Account	1014724889	268,395.05	83,758.05
	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	8,164.96
	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	622,679.36	874.23
	8.Unity Bank Plc	Ow. North –Imo Rural Road Project.	0030579969	1,182.33	1,182.33
	9. Zenith Bank Plc	Salary Account	1015555819	6,313,594.09	847,626.26

	10. Access Bank		0813146483	562,441.31	
	Total Bank			7,932,932.11	1,098,080.84

12	**SALARY ADVANCE**		
	Salary Advance	0.00	0.00
	Sub-Total Salary Advance	**0.00**	**0.00**
		2019m	**2018m**
13	**IMPREST:**		
1	HON. LAW MADU	803,000.00	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	50,000.00	50,000.00
7	OKPARA CHUKWUEMEKA	20,000.00	20,000.00
8	OVUIKE H.O	0.00	390,000.00
9	HON. OFURUM KELECHI	0.00	2,700,000.00
10	HON. (MRS.) OPARA AGNES	0.00	350,000.00
11	HON.IBEAWUCHI NWANERI	0.00	350,000.00
12	NJOKU GREG	0.00	555,000.00
13	ANYANWU LILIAN	0.00	505,000.00
14	HON. ANYAEGBU VITALIS	0.00	4,120,000.00
15	EKE KINGSLEY	685000.00	1,175,000.00
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	1,115,000.00
20	AZUATALAM R.U	655,000.00	725,000.00
21	P.O IHEZURUIKE	200,000.00	200,000.00
22	OLEDINMA EDITH	300,000.00	106,900.00
23	EGBULONU R.B.A	340,000.00	725,000.00
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)	640,000.00	1,420,000,000.00
30	E.O. Emenike (HPM)	400,000.00	1,115,000,000.00
31	IjeomaOkorie (Ag. HPM)	50,000.00	300,000,000.00
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

35	Reginald Dike	0.00	1,050,000.00
36	Chioma Akalonu	0.00	400,000.00
37	Dozie Julius	0.00	500,000.00
38	Agwata Jonathan	0.00	120,000.00
39	Clara Obiefula	0.00	200,000.00
40	Hon. Nnanna Ukwunna	0.00	250,000.00
41	Onyema Ofurum	0.00	250,000.00
42	Ohale Chiwuike	0.00	250,000.00
43	Nnenna Ishiguzo	0.00	300,000.00
44	Uzoma Osuji	0.00	250,000.00
45	Kelechi Eke	0.00	200,000.00
46	Konyezo Obinna	0.00	250,000.00
47	Nnadi Charles C.	0.00	250,000.00
48	Izukamma Nelly	0.00	150,000.00
49	Princess Onwuegbuchulam	0.00	200,000.00
50	Uche Chukwunweke	0.00	250,000.00
51	Obilor Ukachi	0.00	50,000.00
52	Nnadozie Onyekachi	0.00	150,000.00
53	Hon. chibuike	**0.00**	50,000.00
	TOTAL IMPREST	**18,230,000.00**	**33,205,000.0**
14	**SERVICE ADVANCES:**		
14.1	**i. INTEGEATED FARM PROJECT:**		
	1. Eke Kingsley .A.	110,000.00	0.00
	Sub-Total Integrated Farm Project	110,000.00	0.00
14.2	**ii. PERIMETER FENCING:**		
	1. Hon. Ofurum Kelechi	13,500,000.00	0.00
	Sub-Total Perimeter Fencing	**13,500,000.00**	**0.00**
14.3	**iv. REHABILITATION OF ROADS:**		
	1. Engr. Egbulonu R.B.A	560,000.00	0.00
	2. Hon. Ofurum Kelechi	13,500,000.00	0.00
	Sub-Total Rehabilitation of Roads	**14,060,000.00**	**0.00**
14.4	**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	1,240,000.00	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	3,950,531.00
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	78,966,294.00	78,966,294.00
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	544,500.00
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	8,880,000.00
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	IHEDOROS.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 N . S.	45,496,885.52	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.	383,410.00	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	19,561,507.87	19,561,507.87
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	5,211,500.00	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
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	2,976,000.00
384	CHIMEBERE EGEJURU	332,050.50	7,632,050.00
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	10,539,000.00	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	OZIMSS.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	0.00	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
495	ANYAEGBU VITALIS	7,335,000.00	7,335,000.00
496	MBAMARA ULUMMA	14,400,000.00	14,400,000.00
497	AGWATA J.N.	2,000,000.00	2,000,000.00
498	EBERE ROMANUS	2,800,000.00	2,800,000.00
499	NWACHUKWU LORIS (MRS.)	49,000.00	49,000.00
500	GEOFFREY ENYINNAYA	300,000.00	300,000.00
501	NNNAROM VIOLET	250,000.00	250,000.00
502	OGBONNA JOY	50,000.00	50,000.00
503	OHANU DAMIAN .H.	490,000.00	490,000.00
494	NZURUBA IKECHUKWU	40,000.00	40,000.00
	SUB-TOTAL PERSONAL ADVANCES	**498,833,647.00**	**444,257,883.42**
	GRAND TOTAL SERVICE ADVANCES	**535,184,903.42**	**444,257,883.42**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2019**		**2018**
		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	0.00	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	875,489.54	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
	UmualomTownUnion	50,000.00	0.00	50,000.00	50,000.00
	Sub-Total Unremitted Deductions	**1,814,968.65**	0.00	**1,711,788.65**	**1,814,968.65**
	Grand Total Unremitted Deductions	**15,673,448.55**	0.00	**15,570,268.55**	**15,673,448.55**

16	**DEPOSITS:**		
		2019 **₦'m**	**2018** **₦'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	13,986,350.40	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
29	NANDM	(245,228.39)	(245,228.39)
30	OZURUMBA E.O	577.92	577.92
31	IBEAWUCHI J.U	10,000.00	10,000.00
32	EJIMADU E.O	480,000.00	480,000.00
33	CHARLES ONYEAGBAKO	50,000.00	50,000.00
34	AKUCHIE CHRISTIAN	50,027.40	50,027.40
35	SUNDAY OSUJI (BICYCLE LOAN)	1,830.00	1,830.00
36	CHUKWU NELSON (BIC. LOAN)	4,483.32	4,483.32
37	OPARA LEONARD (BIC. LOAN)	3,113.32	3,113.32
38	UKWUOMA ANN (BIC. LOAN)	5,080.30	5,080.30
39	OGBONNA JOHN (BIC. LOAN)	4,126.98	4,126.98
40	AMADI COMFORT (BIC. LOAN)	4,652.92	4,652.92
41	AKALONU DONA (BIC. LOAN)	96.63	96.63
42	ELEAZU PAUL (BICYCLE LOAN)	3,535.28	3,535.28
43	OPARA P. EMEKA (BIC. LOAN)	312.94	312.94
44	ONYENAKAZI PRISCILIA	132.94	132.94
45	ONYEAGWAM MARTIN	265.88	265.88
46	OKORO C.A. (BICYCLE LOAN)	461.60	461.60

47	ONYEAKAZI NNAEMEKA	60,000.00	60,000.00
48	A. H	2,281.84	2,281.84
49	ONYENEKE CELESTINE	126,000.00	126,000.00
50	NWOSU CHRISTOPHER	130,000.00	130,000.00
51	OSUJI MARTIN	134,000.00	134,000.00
52	AGIM PATRICK	133,000.00	133,000.00
53	ECHEMAZU PROMISE	129,000.00	129,000.00
54	AHANONU CHIDIEBERE	126,000.00	126,000.00
55	NWACHUKWU UZOMA	129,000.00	129,000.00
56	AMADI MONDAY	133,000.00	133,000.00
57	AJOKU STANLISTUS	116,000.00	116,000.00
58	EZEBIRO AUSTINE	133,000.00	133,000.00
59	UGWUEGBULAM EMMANUEL	130,000.00	130,000.00
60	LEONARD EZEOCHA	133,000.00	133,000.00
61	ASOMUGHA ESTHER	130,000.00	130,000.00
62	UZONDU P.N.C	16,666.00	16,666.00
63	MURAKO OKEY G.	125,000.00	125,000.00
64	NWACHUKWU S.E	125,000.00	125,000.00
65	LILIAN ALOZIE	133,500.00	133,500.00
66	EMEROGU PETAL	130,000.00	130,000.00
67	ALOZIE ROWLAND C.	5,875.26	5,875.26
68	IBEKWE CHIJIOKE	202,000.00	202,000.00
69	NWAEKE MONICA	15,000.00	15,000.00
70	AGUCHA PATRICK	15,000.00	15,000.00
71	IHEANACHO F.C	9,400.00	9,400.00
72	UZOWURU L.C	8,420.00	8,420.00
73	EZIOBI LIVINUS	7,834.00	7,834.00
74	ENYIEGBULAM CHINYERE	10,000.00	10,000.00
75	MADU CHINYERE	3,917.00	3,917.00
76	METU UGOCHUKWU	20,000.00	20,000.00
77	AKU T.N	98,772.11	98,772.11
78	IGWEGBE JOHN	9,400.00	9,400.00
79	EKE SAM	15,492.00	15,492.00
80	NKEMJIKA ANGELA	40,000.00	40,000.00
81	ONYEWUCHI CHARLES	80,000.00	80,000.00
82	OFURUM VICTOR	73,388,50	73,388,50
83	CHUKWUOCHA C.C	16,795.00	16,795.00
84	STAN EKEZIE O. IJEOMA	25,317,52	25,317,52
85	HON. CHRISTIAN EMEANA	35,000.00	35,000.00
86	AJAERO G.A	50,000.00	50,000.00
87	AKALONU CHIMA	60,000.00	60,000.00
88	HON.CHIKA AUGUSTINE	250,000.00	250,000.00
89	DURUAKU G.C	116,000.00	116,000.00
90	CHUKWU MARIA	125,000.00	125,000.00
91	NNEKE HENRY O.	120,000.00	120,000.00
92	NWOSU PAUL	105,600.00	105,600.00
93	ONYIRIUKA A.E	110,000.00	110,000.00
94	EMEH RICHARD	115,000.00	115,000.00
95	OGBONNA JOHN O.	110,000.00	110,000.00
96	IZU NDUBUISI	115,000.00	115,000.00
97	IWUCHUKWU GODSAVER	120,000.00	120,000.00
98	EKE GODFREY	115,000.00	115,000.00
99	ONYEWUCHI MARTIN	115,000.00	115,000.00

100	METU NGOZI	115,000.00	115,000.00
101	ONYEKARE J.U	4,800.00	4,800.00
102	SUNDRY STAFF UNPAID SALS.	11,917,272.22	11,917,272.22
103	UNCLAIMED IT STUDENT ALLCE	184,706.36	184,706.36
104	NWOKEJI STANLEY	77,716.24	77,716.24
105	OZIMS S.C	98,124.88	98,124.88
106	UNCLAIMED BANK LOAN DEDU.	2,024,869.49	2,024,869.49
	GRAND TOTAL DEPOSIT	**39, 421,056.10**	**39, 421,056.10**

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
	MONTH:					
1	**January**	0	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	71,687,268.78
2	**February**	48,430,279.98	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	120,117,548.76
3	**March**	39,473,072.65	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	111,160,341.43
4	**April**	9,830,000.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	81,517,268.78
5	**May**	120,783,016.83	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	192,470,285.61
6	**June**	33,726,899.41	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	105,414,168.19
7	**July**	88,527,736.87	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	160,215,005.65
8	**August**	95,600,307.62	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	167,287,576.40
9	**September**	77,519,525.53	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	149,206,794.31
10	**October**	85,685,817.63	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	157,373,086.41
11	**November**	119,692,883.83	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	191,380,152.61
12	**December**	127,035,792.24	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	198,723,061.02
	Total	**846,305,332.59**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	1,706,552,558.04

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2019 ₦'m	**2018 ₦'m**
	MONTH:		
	January	235,300.00	178,000.00
	February	450,000.00	615,000.00
	March	1,359,700.00	1,182,050.00
	April	1,487,200.00	439,300.00
	May	2,125,200.00	912,035.03
	June	761,400.00	284,800.00
	July	1,665,300.00	395,450.00
	August	375,000.00	733,800.00
	September	291,700.00	260,000.00
	October	408,200.00	350,000.00
	November	130,000.00	180,500.00
	December	0.00	119,500.00
	Total	**9,289,000.00**	**5,350,435.03**

EXPLANATIONS

1. Statutory Allocation: This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee(JAAC) Transfers to the Local Government. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to the Local Government Council	846,305,332.59
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,706,552,558.04**

2.**Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff, Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	473,945,700.74
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**922,129,506.93**

3.Capital Expenditure: This comprised of all disbursement in respect of Projects and workswhich are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Government Council	185,874,898.00
	Local Governments Joint Projects Funding by the Local Government Council	412,063,419.26
	TOTAL	**597,938,317.26**



GOVERNMENT OF IMOSTATE OF NIGERIA

FINANCIAL STATEMENTS OF OWERRI WEST

LOCAL GOVERNMENT COUNCIL

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

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 2019 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, 2019 to 31st December, 2019.

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.

OWERRI WEST LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Owerri West Local Government 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 the Owerri West 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 OWERRI WEST LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2019

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, 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, 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:

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

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

xxx. 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, 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 Owerri West Local Government Council as at 31st December, 2019, the results of their operations and cash flows for the year ended 31st December, 2019.

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., 2019

ANNUAL BUDGET 2019		Notes	2019	2018
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,461,917,150.00	Statutory Allocation from JAAC	1	1,818,533,845.40	1,406,345,920.15
95,460,840.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
14,051,000.00	Capitation Rate		4,600.00	679,400.00
26,082,500.00	Property Rate		3,110,000.00	3,051,000.00
16,722,660,00	Licenses, Fines, Fees and Royalty		6,833,400.00	2,699,500.00
15,222,660.00	Earnings from Commerce		0.00	1,905,700.00
1,000,000.00	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
935,000,000.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
	Total Revenue		1,828,481,845.00	1,414,681,520.15
3,479,542,054.00	**Total Inflow from Operating Activities (A)**			
	Payments:			
618,644,710.00	Personnel Cost	5	978,785,733.11	835,593,831.02
73,657,500.00	Overhead Cost	6	96,805,575.24	65,580,142.40
0.00	Sec. Vote	7	48,645,000.00	11,965,000.00
0.00	Integrated Farm Projects	8	811,000.00	1,590,775.00
1,584,659,070.00	Capital Expenditure	9	703,513,231.66	499,669,259.26
0.00	Interest Payment		0.00	0.00
	Total Outflow from Operating Activities (B)		**1,828,560,540.01**	**1,414,399,007.68**
	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		**(78,694.61)**	**282,517,47**
	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**		(78,694.61)	**282,512.47**
0.00	**Cash and its Equivalent as at 1/1/19**		**15,912,908.28**	**15,630,395.81**
0.00	**Cash and its Equivalent as at 31/12/19**		**15,834,213.67**	**15,912,908.28**

OWERRI WEST LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	Notes	2019	2018
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	5,670.10	3,803,262.20
Bank	11	15,828,543.57	12,109,646.08
Total Liquid Assets (A)		**15,834,213.67**	**15,912,908.28**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
ımprest	13	17,844,840.00	16,934,340.00
Service Advance	14	368,482,746.84	335,874,103.38
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**386,327,586.84**	**352,808,443.38**
TOTAL ASSETS C = (A + B)		**402,161,800.51**	**368,721,351.66**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		293,231,422.16	310,116,049.58
Unremitted Deductions	15	93,228,762.63	46,041,860.24
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**386,460,184.79**	**356,157,909.82**
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	15,701,615.72	12,563,441.84
Total Other Liabilities (F)		**15,701,615.72**	
TOTAL LIABILITIES G = (D + E +F)		**402,161,800.51**	**368,721,351.66**

OWERRI WEST LOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
321,663,961.05	**OPENING BALANCE 1/1/19**		**310,116,049.58**				**(310,116,049.58)**
	ADD REVENUE:						
	ALLOCATIONS						
1,406,345,920.15	Statutory Allocation from JAAC	1	1,818,533,845.40	2,461,917,150.00	2,461,917,150.00	0.00	643,383,304.60
0.00	State Government IGR	2	0.00	95,460,840.00	95,460,840.00	0.00	95,460,840.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
679,400.00	Capitation Rate		4,600.00	14,051,000.00	14,051,000.00	0.00	14,046,400.00
3,051,000.00	Property Rate		3,110,000.00	26,082,500.00	26,082,500.00	0.00	22,972,500.00
2,699,500.00	Licenses, Fines, Fees and Royalty		6,833,400.00	16,722,660.00	16,722,660.00	0.00	9,889,260.00
1,905,700.00	Earnings from Commerce		0.00	15,222,660.00	15,222,660.00	0.00	15,222,660.00
0.00	Rent on Local Govt. Property		0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00
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	935,000,000.00	935,000,000.00	0.00	935,000,000.00
8,335,600.00	**Total Internally Generated Revenue**						
0.00	**Other Revenue Sources of the Local Govt**	4					
1,736,345,481.20	**Total Revenue (A)**		**2,138,597,894.92**	**3,565,456,810.00**	**3,565,456,810.00**	0.00	**1,426,858,915.02**
	EXPENDITURE						
835,593,831.02	Personnel cost	5	978,785,733.11	618,644,710.00	618,644,710.00	0.00	(360,141,023.11)
89,286,966.34	Overhead Cost	6	162,256,507.99	73,657,500.00	73,657,500.00	0.00	(88,599,007.99)
501,348,634.26	Capital Expenditure	9	704,324,231.66	1,584,659,070.00	1,584,659,070.00		880,334,838.34
1,426,229,431.62	**Total Expenditure (B)**		**1,845,366,472.82**	**2,276,961,280.00**	**2,276,961,280.00**	**0.00**	**431,594,807.24**
310,116,049.58	**OPERATING BALANCE**		**293,231,422.16**	**1,288,495,530.00**	**1,288,495,530.00**	**0.00**	**995,264,107.84**
	APPROPRIATIONS/TRANSFERS						
310,116,049.58	Transfer to Capital Development Fund		**293,231,422.16**	**1,288,495,530.00**	**1,288,495,530.00**		**995,264,107.84**
310,116,049.58	Closing Balance		**293,231,422.16**	**1,288,495,530.00**	**1,288,495,530.00**		**995,264,107.84**

OWERRI WESTLOCAL GOVERNMENT COUNCIL

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

Actual 2018 ₦'m		Notes	Actual 2019 ₦'m	Final Budget 2019 ₦'m	Initial Budget 2019 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
635,370,668.22	**Opening Balance**		444,138,083.54	**0.00**	**0.00**	**0.00**	(444,138,083.54)
	ADD REVENUE						
310,116,049.58	**Transfer From Consolidated Revenue Fund**		293,221,422.16	0.00	0.00	0.00	293,221,422.16
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
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
945,486,717.80	**TOTAL REVENUE**		**737,359,505.70**	**0.00**	**0.00**	**0.00**	**737,359,505.70**
	LESS CAPITAL EXPENDITURE						
501,348,634.26	**Capital Expenditure Sector**	9	704,324,431.66	1,584,659,070.00	1,584,659,070.00	0.00	880,334,368.34
	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
501,348,634.26	**TOTAL CAPITAL EXPENDITURE**		704,324,431.66	1,584,659,070.00	1,584,659,070.00	0.00	880,334,368.34
	Adjustments for Movements in Public Debts						
444,138,083.54	**Closing Balance**		33,035,074.04				

FINANCIAL STATEMENT NO. 8
OWERRI - WEST LOCAL GOVERNMENT COUNCIL
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS	Ref. Note	2019			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC	**1**	1,818,533,845.40	1,990,738,510.00	172,204,664.60	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	99,683,050.00	99,683,050.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	99,683,050.00	99,683,050.00	
	Total (Gross) JAAC Allocation to the Local Government		**1,818,533,845.40**	**2,190,104,610.00**	**371,570,764.60**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	271,812,540.00	271,812,540.00	
	Total Value Added Tax		**0.00**	**271,327,010.00**	**271,812,540.00**	

	DETAILS	2019		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Govt. Internally Generated Revenue	0.00	95,460,840.00	95,460,840.00
	Total State Govt. Internally Generated Revenue	**0.00**	**95,460,840.00**	**95,460,840.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	4,600.00	10,851,000.00	10,846,400.00
	Arrears of Capitation Rate	0.00	3,200,000.00	3,200,0000.00
	Sub-Total Capitation Rate	**4,600.00**	**14,051,000.00**	**14,046,400.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	3,110,000.00	26,082.500.00	26,082.500.00
	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	L0.00
	Arrears of Property Rate	0.00	0.00	0.00
	Sub-Total Property Rate	**3,110,000.00**	**26,082,500.00**	**22,972,500.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	0.00	0.00
	Obstruction and Nuisance Fees	0.00	250,000.00	250,000.00
	Bicycle License Fess	0.00	50,000.00	50,000.00
	Liquor License (Wine/ Beer)	0.00	400,000.00	400,000.00
	Native Liquor License	0.00	20,000.00	20,000.00
	Wheelbarrow License Fees	0.00	20,000.00	20,000.00
	Native Tobacco License	0.00	0.00	0.00
	Squatter/ Hawkers Permit	0.00	10,000.00	10,000.00
	Buses/Commercial Vehicles Emblems(various)	0.00	50,000.00	50,000.00
	Registration of Buses/Commercial Vehicles	0.00	0.00	0.00
	Operational Business Permit	2,143,700.00	3,000,000.00	856,300.00
	Motor Cycle License Fees	0.00	0.00	0.00
	Eating House License Fees	0.00	40,000.00	40,000.00
	Kiosk License Fees	0.00	15,000.00	15,000.00
	Bakery House License Fees	0.00	30,000.00	30,000.00
	Hotel Fees	0.00	0.00	0.00
	Auctioneers License Fees	0.00	10,000.00	10,000.00
	Canon Shooting License Fees	0.00	0.00	0.00
	Customary Marriage Registration Fees	100,000.00	,500,000.00	400,000.00
	Statutory Marriage Fees	0.00	0.00	0.00
	Entertainment/Drumming Fees	0.00	20,000.00	20,000.00
	OPD	227,500.00	0.00	227,500.00
	Cinematograph License Fees	0.00	0.00	0.00
	Naming of Street Registration Fees (Various)	500,000.00	1,200,000.00	700,000.00

	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 Reg. Fees	25,000.00	50,000.00	25,000.00
	Identification/Oath Fees	1,459,000.00	1,500,000.00	41,000.00
	Dislodging Septic Tank License Fees	0.00	10,000.00	10,000.00
	Earning from Environmental Sanitation Services	0.00	20,000.00	20,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	7,000.00	7,000.00
	Registration of Birth and Death	133,000.00	500,000.00	367,000.00
	Dispensary Fees	731,900.00	1,500,000.00	768,100.00
	Maternity Fees	731,300.00	1,000,000.00	268,700.00
	Laboratory Test Fees	0.00	0.00	0.00
	Registration of Contractors Fees	750,000.00	1.500,000.00	750,000.00
	Tender Fees	0.00	1,500,000.00	1,500,000.00
	Building Plan Checking fees	0.00	400,000.00	400,000.00
	Sand Excavation Fees	0.00	1,500,000.00	1,500,000.00
	Cottage Industry Fees	0.00	0.00	0.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	10,000.00	10,000.00
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	0.00	0.00
	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	0.00	0.00
	Electronics Radio/Television Workshop Lic. Fees	0.00	0.00	0.00
	Blacksmith Workshop License Fees	0.00	0.00	0.00
	Wood Making and Carpentry Workshop Lic. Fees	0.00	0.00	0.00
	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	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 Lic. Fees	0.00	50,000.00	50,000.00
	Motor Mechanical Workshop License Fees	0.00	0.00	0.00
	Building Material License Fees	0.00	0.00	0.00
	Surface Kerosene Tank License Fees	0.00	0.00	0.00
	Photocopying and Document Service License Fees	0.00	43,000.00	43,000.00
	Block Making with Machine License Fees	0.00	500,000.00	500,000.00
	Sewing Institute License Fees	0.00	0.00	0.00
	Hair Dressing/Barbing Salon License Fees	0.00	10,000.00	10,000.00
	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	200,000.00	200,000.00
	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	400,000.00	400,000.00
	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	32,000.00	200,000.00	160,000.00
	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	**6,833,400.00**	**16,722,660.00**	**9,889,260.00**

3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	0.00	1,000,000.00	1,000,000.00
	Motor Park Toll	0.00	3,000,000.00	3,000,000.00
	Shops/Shopping Centre Fees	0.00	0.00	0.00
	Cattle Market Fees	0.00	0.00	0.00
	Slaughter House Fees	0.00	1,222,660.00	1,222,660.00
	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	10,000,000.00	10,000,000.00
	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	**0.00**	**15,222,660.00**	**15,222,660.00**
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	1,000,000.00	1,000,000.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**0.00**	**1,000,000.00**	**1,000,000.00**
3.6	**INTEREST/REPAYMENTS AND DIVIDENDS:**			
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	500,000.00	500,000.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	500,000.00	500,000.00
	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	0.00	0.00
	Others	0.00	934,000,000.00	934,000,000.00
	Sub-Total Miscellaneous Revenue	**0.00**	**935,000,000.00**	**935,000,000.00**
	Grand Total Internally Generated Revenue			
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 REV. FUND CHARGES:**			
	The Executive	19,669,729.23	72,351,850.00	52,682,120.77
	The Legislative	39,912,756.49	74,596,550.00	34,683,793.51
	Community Government Councils	0.00	0.00	0.00
	Sub-Total Consolidated Revenue Fund Charges	**59,582,485.72**	**146,948,400.00**	**87,365,914.28**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	95,517,666.95	100,786,150.00	5,268,483.05
	Finance	42,339,207.96	66,075,400.00	23,736,192.04
	Medical and Health	249,687,515.00	306,303,990.00	82,166,675.00
	Planning Research and Statistics	6,905,197.29	26,228,780.00	19,323,582.71
	Agricultural and Natural Resources	30,624,030.00	43,770,340.00	13,146,310.00
	Works, Transport and Housing	15,662,958.00	40,359,500.00	24,696,542.00

	Information, Education and Social Welfare	19,153,866.00	35,120,550.00	15,966,684.00
	Salaries and Allowances Primary Education Teachers	389,696,714.08	0.00	0.00
	Salaries and Allowances Council of Traditional Rulers	58,487,092.11	0.00	0.00
	TOTAL	**908,074,247.39**	**618,644,710.00**	**289,429,537.39**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	2,640,000.00	3,000,000.00	360,000.00
	NYSC Corp Member	2,555,000.00	1,000,000.00	1,555,000.00
	Postal Agents	1,080,000.00	2,000,000.00	920,000.00
	Disabled Persons	0.00	1,000,000.00	1,000,000.00
	IT Students	555,000.00	0.00	555,000.00
	Road Cleaners	0.00	0.00	0.00
	Casual Security Men	4,299,000.00	1,000,000.00	3,299,000.00
	Poverty Alleviation Programme	0.00	2,000,000.00	2,000,000.00
	Donation	0.00	1,000,000.00	1,000,000.00
	Civil Defence Corpse	0.00	2,000,000.00	2,000,000.00
	National Security Services	0.00	1,000,000.00	1,000,000.00
	Police	0.00	1,000,000.00	1,000,000.00
	Chairman's Office	0.00	1,000,000.00	1,000,000.00
	Nigeria Peace Corps	0.00	500,000.00	500,000.00
	Local Government Vigilantee	0.00	2,000,000.00	2,000,000.00
	Handicap	0.00	1,000,000.00	1,000,000.00
	Sporting Activities	0.00	1,000,000.00	1,000,000.00
	Nigeria Children and Youth Celebration	0.00	1,000,000.00	1,000,000.00
	Local Government Publicity	0.00	1,000,000.00	1,000,000.00
	Iriji Celebration	0.00	1,000,000.00	1,000,000.00
	Data Building Collection	0.00	1,000,000.00	1,000,000.00
	Special/Standing Committee	0.00	1,000,000.00	1,000,000.00
	Igbo Day/Ohaneze Ndi – Igbo	0.00	1,000,000.00	1,000,000.00
	Ozuruimo Culture Festival	0.00	1,000,000.00	1,000,000.00
	Audit Charge	0.00	500,000.00	500,000.00
	Monitoring of Capital Project	0.00	2,000,000.00	2,000,000.00
	Budget Monitoring	0.00	2,000,000.00	2,000,000.00
	LG Counterpart Fund for RAMP	0.00	500,000.00	500,000.00
	National Independence Day Celebration	0.00	1,000,000.00	1,500,000.00
	JAAC Administration	0.00	6,500,000.00	6,500,000.00
	Local Government Election	0.00	5,000,000.00	5,000,000.00
	August Meeting	0.00	2,000,000.00	2,000,000.00
	Total Miscellaneous	**11,129,000.00**	**40,000,000.00**	**7,689,000.00**
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	14,134,200.00	19,900,000.00	(5,765,800.00)
	Utility Services	0.00	500,000.00	500,000.00
	Telephone and Postal Services	0.00	600,000.00	600,000.00
	Stationery and Printing	9,164,480.00	15,850,000.00	6,685,520.00
	Maintenance of Office Furniture and Equipment	8,862,775.22	3,100,000.00	(5,762,000.00)
	Maintenance of Vehicle and Capital Assets	33,397,000.00	6,700,000.00	(26,697,000.00)
	Consultancy and Professional Services	0.00	0.00	0.00
	Training, Staff Development and Welfare	0.00	7,809,000.00	7,809,000.00
	Entertainment and Hospitality	18,959,500.00	15.498.500.00	(3,461,000)
	Miscellaneous Expenses	7,665,360.00	1,200,000.00	(6,465,360.00)
	Provision of Service Materials	70,073,242.77	2,500,000.00	(67,573,242.77)
	Total Overhead Cost By Function	**162,256,508.05**	**73,657,500.00**	**(88,599,008.05)**
	Previous Year's retired Advance	65,450,932.81	0.00	
	Grand Total	**96,805,575.24**	**73,657,500.00**	(23,148,075.24)
6.2	**OVERHEAD COSTS BY SECTORS (DEPT):**			
	The Council	106,531,000.00	22,909,000.00	(83,622,000.00)
	Administration	14,780,400.00	15,000,000.00	(219,600.00)
	Finance	11,230,305.22	15,000,000.00	(3,769,694.78)
	Medical and Health	11,535,250.00	4,500,000.00	(7,035,250.00)
	Planning Research and Statistics	0.00	2,200,000.00	2,200,000.00
	Agricultural and Natural Resources	1,481,000.00	2,950,000.00	1,469,000.00
	Works, Transport and Housing	16,378,552.77	9,098,500.00	(7,280,052.77)
	Information, Education and Social Welfare	320,000.00	2,000,000.00	1,680,000.00
	Total Overhead Cost by Sector (Department)	**162,256,508.05**	**73,657,500.00**	**(88,599,008.05)**
7	Sec. Vote	48,645,000.00	0.00	48,645,000.00
	TOTAL	**48,645,000.00**	**0.00**	**48,645,000.00**
8	Integrated Farm	811,000.00	0.00	811,000.00
	TOTAL	**811,000.00**	**0.00**	**811,000.00**
9	**CAPITAL EXPENDITURE:**			
	Motor Vehicle	15,000,000.00		
	Road Bridge/Secretariat	277,260,812.40	770,000,000.00	477,739,187.60
	Local Governments Joint Projects	**412,063,419.26**	0.00	**0.00**
	Total Capital Expenditure	**704,324,231.66**	**770,000,000.00**	**65,675,768.34**
	Previous Year's retired Advance	**810,910.00**	**0.00**	**810,910.00**
	Grand Total	**703,513,231.66**	**770,000,000.00**	**66,486,768.34**

	LIQUID ASSETS				
	CASH BALANCE:				
10	Cash-at-Hand			5,670.10	3,803,262.20
	Sub-Total Cash			**5,670.10**	**3,803,262.20**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account No.**		
	1. Key Stone	Agric. A/C	1001189994	87,979.82	2,602.72
	2. Zenith 1	Project	1015959156	3,042,016.50	8,042,016.50
	3. Zenith 11	-do-	1016022651	197,315.90	0.00
	4. UBA 1	Salary	1022080977	12,097.81	(277,133.86)
	5. UBA 11	-do-	1022034406	9,575,135.56	1,192,100.00
	6. ECO 1	-do-	4293010914	1,759,457.76	1,655,771.51
	7. ECO 11	Farm Project	4292091116	729,124.00	722,124.00
	8. Sterling		0070514893	7,900.00	0.00
	9. First Bank 1	Not disclosed	Not disclosed	0.00	5,290,767.74
	10 First Bank 11	-do-	-do-	371,199.57	428,080.82
	11. Diamond Bank	-do-	-do-	50,000.00	50,000.00
	FCMB	-do-	-do-	3,316.65	3,316.65
	Sub-Total Bank			**15,828,543.57**	**12,109,646.08**
	Grand Total Liquid Assets			**15,834,213.67**	**15,912,908.28**
12	**SALARY ADVANCE**				
				0.00	0.00
	Sub-Total Salary Advance			**0.00**	**0.00**

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.	895,000.00	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.	0.00	655,000.00
18.	Njagwu, M.N.	1,120,000.00	575,000.00
19.	Oguwuike, A.U.	860,000.00	625,000.00
20.	Egbule Christy	0.00	625,000.00
21.	Adibe Frumentus	0.00	475,000.00
22.	Ucheoma Chibueze	1,120,000.00	675,000.00
23.	Ozurumba Perpetua	25,000.00	275,000.00
24.	Ebo Eugnene	350,000.00	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	600,000.00	100,000.00
30.	Azutalam Samuel	1,000,000.00	400,000.00
31.	Agim Calistus	0.00	100,000.00
32.	Njoku A.I.	0.00	200,000.00
33.	Barr Ibechazor	210,000.00	140,000.00
34.	Hon. Anthony Ordu	800,000.00	600,000.00
	Sub-Total Imprest	**17,844,840.00**	**16,934,340.00**
14	**SERVICE ADVANCE**		
	Project Advance:		
14.1	**INTEGRATED FARM PROJECT:**		
	Agric Farm		
	Sub-Total Integrated Farm Project		
14.2	**CHAPEL PROJECT**		
14.3	**GRADING OF RURAL ROADS:**		
	Sub-Total Grading of Rural Roads		
14.4	**RENOVATION OF BUILDINGS:**		
	Sub-Total Renovation Buildings		
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	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	J .U. Adimekwe	3,039,000.00	0.00
122	Patience Iweho	5,000.00	5,000.00
123	Charity Nwachukwu	326,388.00	326,388.00
124	Chioma Raymond	95,000.00	95,000.00
125	Obikwere Ephraim	15,000.00	15,000.00
126	Ekenam .J.	26,000.00	26,000.00
127	Osuji Elizabeth	40,500.00	40,500.00
128	Paul Inyere	20,000.00	20,000.00
129	Kalu Obasi	25,000.00	25,000.00
130	Meg. Ononogho	807,500.00	807,500.00
131	Okoro I.O	5,000.00	5,000.00
132	EkemmaduEuphemia	5,000.00	5,000.00
133	Anugwara Raymond	11,000.00	11,000.00
134	Chima Maxwell	25,000.00	25,000.00
135	Michael Nze	10,000.00	10,000.00
136	Mrs. Iwe O.	10,000.00	10,000.00
137	Sabina Opara	33,993.00	33,993.00
138	Dr. Akachuru Kinsley	30,000.00	30,000.00
139	John Orji	212,500.00	212,500.00
140	Samuel Onuoha	56,000.00	56,000.00
141	Duru Peter .C.	18,416.00	18,416.00
142	Ononogbo Edward C	1,506.00	1,506.00
143	Kalu Williams U	11,822.00	11,822.00
144	Madu Euphemia	5,000.00	5,000.00
145	Onuoha Ifeanyi T	20,534.00	20,534.00
146	Doratus A. Ihenacho	40,484.34	40,484.34
147	Gabriel .P. Nnadi	5,286.42	5,286.42
148	Ekeodu Sylverleen	13,512.00	13,512.00
149	Chukwuemeka Alenaku	525,000.00	525,000.00
150	Nneka Nwosu	394,820.00	394,820.00
151	Eze Prisca	13,770.00	13,770.00
152	Ogazie A.C	5,000.00	5,000.00
153	Opara Oliver	27,866.00	27,866.00
154	Raymond Anugwara	101,712.00	101,712.00
155	Dennis Nwakiyi	25,700.00	25,700.00
156	Perpetua Chinagorom	46,000.00	46,000.00
157	Chikdibia Okpe	100,000.00	100,000.00
158	Kelechi Okereke	245,000.00	245,000.00
159	E.J.C Amadi	13,229,352.74	13,737,200.00
160	Njakwu M. N.	365,000.00	365,000.00
161	E.A.I. Kemakolam	26,744,850.00	26,744,850.00
162	A.N Nwaribe	111,000.00	111,000.00
163	E.O Ejimadu	54,900.00	54,900.00
164	O.U Opara	11,630.00	11,630.00
165	Joy C Jamike	803,690.00	803,690.00
166	Israel A Aharanwa	1,396,339.00	1,396,339.00
167	C.E Onugha	106,078.00	106,078.00
168	A.U Ejimofor	54,189.00	54,189.00
169	H.N. Umezuruike	1,203,600.00	1,203,600.00
170	Vitalis Eke	686,900.00	686,900.00

171	K.C. Obichere	3,560,000.00	3,560,000.00
172	Leo Onyemechara	170,000.00	170,000.00
173	S.C. Ejimofor	18,920.00	18,920.00
174	A.U. Uzozie	72,000.00	72,000.00
175	Augustine Nnodim	17,500.00	17,500.00
176	Damian Opara	1,620,965.00	1,620,965.00
177	E.N. Nwachukwu	3,604,845.00	3,604,845.00
178	Donatus Nwosu	327,000.00	327,000.00
179	Fidelis Okoro	2,350.00	2,350.00
180	Christian Enyinnaya	23,000.00	23,000.00
181	Hon C.C. Okorie	1,325,200.00	1,325,200.00
182	B.O. Ewulonu	48,150.00	48,150.00
183	Nicholas Anyanwu	390,080.00	390,080.00
184	B.C. Ndiulor	1,700,000.00	1,700,000.00
185	F.C. Nwankwo	19,000.00	19,000.00
186	John OgechiOkere	35,000.00	35,000.00
187	LizzyMba	628,650.00	628,650.00
188	L.C. Egeonuo	5,131,230.00	5,131,230.00
189	E.C. Nwoko	382,960.00	382,960.00
190	B.O. Ike	303,556.00	303,556.00
191	A.I. Emesom	66,952.00	66,952.00
192	M.O. Anosike	1,500.00	1,500.00
193	Martin Anosike	43,750.00	43,750.00
194	Gilbert Nwagwu	2,286.00	2,286.00
195	Margret Ononogbo	41,900.00	41,900.00
196	Lambert Obi	8,000.00	8,000.00
197	Nelson Ofurum	2,000.00	2,000.00
198	E.C. Nwagwu	30,300.00	30,300.00
199	H.E. Eluchie	6,000.00	6,000.00
200	James Ejiofor	56,000.00	56,000.00
201	A.N.O. Okorie	2,205,490.00	2,205,490.00
202	E.E.E Obikwere	1,949,000.00	1,949,000.00
203	Hon. Chika Nwaneri	8,059,000.00	8,059,000.00
204	Desmond Onyia	621,000.0	621,000.0
205	F.M.O. Ajirija	303,000.00	303,000.00
206	J.A.O. Nwagbara	557,500.00	557,500.00
207	Eze H. Ugoji	6,000.00	6,000.00
208	Stella Ugorji	32,000.00	32,000.00
209	Uche Ezeaka .A.	256,300.00	256,300.00
210	J. Akponje	125,300.00	125,300.00
211	S.O. Anyaegbu	7,904.00	7,904.00
212	Mercy Mba	1,500.00	1,500.00
213	Eke Nkechi & Others	12,500.00	12,500.00
214	Ogechi Onyeali	14,500.00	14,500.00
215	Rita Anyanwu	28,850.00	28,850.00
216	Bernard Egbereonwu	2,700.00	2,700.00
217	Henry Owuamanam	68,000.00	68,000.00
218	J.N.J. Uwakwe & Others	62,000.00	62,000.00
219	C.C. Nwankwo	61,500.00	61,500.00
220	Samuel Agbueze	3,000.00	3,000.00
221	L.U. Okereke & Others	80,600.00	80,600.00
222	M.B. Edna	145,900.00	145,900.00
223	Charles Ejiogu	172,000.00	172,000.00

224	Francis Nwachukwu	335,000.00	335,000.00
225	Kelechi Onyebinama	6,400.00	6,400.00
226	S.A.Onyia	12,756.00	12,756.00
227	Fidelis Uzoma	14,697.00	14,697.00
228	Lawrence Ugwuosu	26,200.00	26,200.00
229	Esther C.C. Imo	25,000.00	25,000.00
230	A.N. Nwankwo	100,000.00	100,000.00
231	F.O. Ejimadu	82,135.00	82,135.00
232	A.I. Emesom	8,000.00	8,000.00
233	Dora Aside Ojigbo	40,000.00	40,000.00
234	U.B Onuoha	15,000.00	15,000.00
235	A. A. Ejiofor	94,000.00	94,000.00
236	R.O Ike	2,500.00	2,500.00
237	F. Eke	45,075.00	45,075.00
238	B.E Ekeugbo	2,100,800.00	0.00
239	A.A Ezeani	1,200.00	1,200.00
240	Chukwuma Ohadoma	100,000.00	100,000.00
241	Theresa Okechi	290,670.00	290,670.00
242	U.E Umeh	116,200.00	116,200.00
243	A.A Onyekazi	833,450.00	833,450.00
244	Nkechi Eke	10,000.00	10,000.00
245	N.I. Nwachukwu	57,500.00	57,500.00
246	E.C. Iwuagwu	5,000.00	5,000.00
247	Chiedo Ugochukwu	2,000.00	2,000.00
248	Eke Amadi	4,000.00	4,000.00
249	C. C. Nwankwo	21,475.00	21,475.00
250	Opara N. O.	26,920.00	26,920.00
251	Godspower Okoro	37,000.00	37,000.00
252	Pauline Ogbonna	4,000.00	4,000.00
253	Ogbonna G.O	10,300.00	10,300.00
254	Lolo Ulachi	100,000.00	100,000.00
255	L.C Nze	14,643.00	14,643.00
256	Charles Maduike	44,780.00	44,780.00
257	Chief Umuezuruike	855,000.00	855,000.00
258	NzeNnadi .C. Okenwa	3,050,000.00	3,050,000.00
259	Mrs. J. Njoku	25,000.00	25,000.00
260	Mrs .Iwuala .C.	25,000.00	25,000.00
261	G.I. Ejimohu	390,000.00	390,000.00
262	Mrs. U. Emereonye	35,000.00	35,000.00
263	Lawrence O. Uche	66,420.00	66,420.00
264	Udeuba O.K. & 26 Others	88,000.00	88,000.00
265	Chimezie N.M.	1,500.00	1,500.00
266	Fidelis Okoro	2,000.00	2,000.00
267	Christian Onyenaeche	2,000.00	2,000.00
268	Hyacinth Akashala	18,650.00	18,650.00
269	Sir B.U. Okorie	76,200.00	76,200.00
270	J.C. Amako (Rev.)	5,704,000.00	5,704,000.00
271	Celestina Agoziem	3,000.00	3,000.00
272	Dr E.C. Iheakor	72,600.00	72,600.00
273	Nnarom Bartholomew	3,500.00	3,500.00
274	Chimezie N.M	40,000.00	40,000.00
275	C.K Ebingasi	653,000.00	653,000.00
276	Ogueri Mercy N	207,360.99	207,360.99

277	I.F Okorie	130,000.00	130,000.00
278	A. C. Amadi	3,300.00	3,300.00
279	Loveth Onwukanjo	27,300.00	27,300.00
280	Evang. G.C. Okereke	60,000.00	60,000.00
281	Ebere Francisca	50,000.00	50,000.00
282	Ignatius Uwazuruike	800,000.00	800,000.00
283	Kenneth Ijeme& Other	5,008,000.00	5,008,000.00
284	Charles Ugorji	6,230.00	6,230.00
285	M.O Okoli	35,000.00	35,000.00
286	Ebo Eugene	745,000.00	745,000.00
287	S.I Nwanzema	173,066.99	173,066.99
288	S.U Udensi & Others	333,500.00	333,500.00
289	F.O Ukwuoma	31,500.00	31,500.00
290	E.A Osuji	2,750.00	2,750.00
291	E.N Umunnakwe	108,250.00	108,250.00
292	Cyprian Ononoiwu	25,000.00	25,000.00
293	Chijioke Okoro	100,000.00	100,000.00
294	Florence Okorie	5,000.00	5,000.00
295	Faith Onyeachilam C	(13,000.00)	(13,000.00)
296	K.K Ejiofor	(16,500.00)	(16,500.00)
297	Beatrice Kamahu	15,310.00	15,310.00
298	O.I Ijeoma	139,430.00	139,430.00
299	Z.C Alichie	939,000.00	939,000.00
300	M. Sarachi	5,000.00	5,000.00
301	Joseph Nwosu	3,000.00	3,000.00
302	C.C. Ugwe	31,000.00	31,000.00
303	C.C. Alichi	110,000.00	110,000.00
304	Sam Ejiogu	2,000.00	2,000.00
305	Onyemechara Okezu	15,000.00	15,000.00
306	John Ekwubiri	119,700.00	119,700.00
307	Elizim R.O	33,000.00	33,000.00
308	Loveth Mmehere	49,900.00	49,900.00
309	Chief Onu Kevin	140.00	140.00
310	E.O. Ngere	63,152.00	63,152.00
311	Kenneth Ekeogbo	1,000.00	1,000.00
312	Edward E. Erina	11,800.00	11,800.00
313	M.O. Anosike	14,130.00	14,130.00
314	Walter Onyeaka	26,000.00	26,000.00
315	A.E. Ukaegbu	77,500.00	77,500.00
316	Nicholas Egele	12,600.00	12,600.00
317	John Ohakwe	4,480.00	4,480.00
318	A.C Amachi	3,500.00	3,500.00
319	Onyekwere U.V	6,000.00	6,000.00
320	Ben Ogu	103,520.00	103,520.00
321	S.U Agbaero	224,000.00	224,000.00
322	C.C Umunna	4,000.00	4,000.00
323	Christy Anaele	1,257,550.00	1,257,550.00
324	Patience Okoro	500.00	500.00
325	Felix Onugha	6,210.00	6,210.00
326	Charles Ohiri	91,800.00	91,800.00
327	Hon, M.O Okechi	10,000.00	10,000.00
328	Nnenna B Nzimako	650,250.00	650,250.00
329	Hon.C.A.Uba	55,600.00	55,600.00

330	Uba E.A.	232,815.00	232,815.00
331	AzuzuR.I.	62,790.00	62,790.00
332	IIeme P.O.	16,000.00	16,000.00
333	IbeS.C.	148,800.00	148,800.00
334	Nzimako B.C.	1,401,500.00	1,401,500.00
335	Chijioke .I.	17,500.00	17,500.00
336	Mbata A.A.	2,546.58	2,546.58
337	Okoro Mike	48,160.00	48,160.00
338	Anujuru Alban .O.	200,850.00	200,850.00
339	Ugwuegbulam Jude .O.	46,000.00	46,000.00
340	Ofurum Ngozi H.U.	44,000.00	44,000.00
341	Ayozie Isaac	33,000.00	33,000.00
342	Eguru E.C.	8,000.00	8,000.00
343	Ezeburuzor Joy	300.00	300.00
344	Ethebert Igbo	1,480.00	1,480.00
345	Anuforo Victory	459.00	459.00
346	Igbokwe Richard	396.00	396.00
347	Mbata B.C.	9,080.00	9,080.00
348	Nwachukwu P.C.	33,500.00	33,500.00
349	Oparaku Wilson	8,810.00	8,810.00
350	Okoroafor Zico	3,000.00	3,000.00
351	Ikegbule B.M.I.	9,000.00	9,000.00
352	Tauye Adelonumba	500.00	500.00
353	Egeonu Chioma .R.	4,500.00	4,500.00
354	Ohakwe John	1,304.00	1,304.00
355	Ibe Lawerence	1,120.00	1,120.00
356	Obasi Chinyere	10,000.00	10,000.00
357	Osuji Lucy	948.00	948.00
358	Ugorji Samuel	1,030.00	1,030.00
359	Nick C.C	375,000.00	375,000.00
360	Ehirim L.N	20,000.00	20,000.00
361	Nwagwu Justus	15,000.00	15,000.00
362	Nnodim Augustina C	14,705.00	14,705.00
363	Eleonu Joseph	39,000.00	39,000.00
364	Nick Z.C	888,300.00	888,300.00
365	Florence Ononyele	20,000.00	20,000.00
366	A.N Okorie	150,000.00	150,000.00
367	Oliver Ngere	764,000.00	764,000.00
368	Mbalare Onyeagoro	422,000.00	422,000.00
369	J.A Akpaonye	1,316,000.00	1,316,000.00
370	V.A Onyia	2,640.00	2,640.00
371	Hon. A.C Nwanebo	25,000.00	25,000.00
372	S.U. Agbere	90,000.00	90,000.00
373	Ambrose Agbaralare	32,000.00	32,000.00
374	J.O Okereke	480,000.00	480,000.00
375	Eucheria Dike	1,500.00	1,500.00
376	Chima Emeachi	100,000.00	100,000.00
377	John Onukwusi	50,000.00	50,000.00
378	Nkemakolam Okenwa	100,000.00	100,000.00
379	Kevin Njoku & Other	48,000.00	48,000.00
380	S.U Agwuibo	5,000.00	5,000.00
381	Sam Nwosu	4,000.00	4,000.00
382	Ijeoma Amako	210,000.00	210,000.00

383	Lolo C. Obiaraeri	110,000.00	110,000.00
384	Dr. Ray Ekwueme	315,000.00	315,000.00
385	Mercy Ogueri	30,000.00	30,000.00
386	Eunice Egelonu	175,000.00	175,000.00
387	Theresa Ugwu	447,500.00	447,500.00
388	Elizabeth Osuji	155,000.00	155,000.00
389	Dr. Ken Mezieobi	2,431,000.00	2,431,000.00
390	B.N. Awuzie	730,000.00	730,000.00
391	P.N. Abiazie	275,000.00	275,000.00
392	B.U. Arungwe	20,000.00	20,000.00
393	Adaku Nkwazema	550,000.00	550,000.00
394	Hon. Gordons Onuoha	3,390,000.00	3,390,000.00
395	Henry Ekenma	19,400.00	19,400.00
396	R.O Igbokwe	34,600.00	34,600.00
397	Ihenacho Chukwuemeka	3,500.00	3,500.00
398	Donatus Nwosu	145,600.00	145,600.00
399	Mrs. Obilor E	7,000.00	7,000.00
400	Theodore Njoku	750.00	750.00
401	Joseph Ezeka	20,000.00	20,000.00
402	Sir. Goddy Osuji	320,000.00	320,000.00
403	Eze J.O Muruako	320,000.00	320,000.00
404	Longinus Uka	20,000.00	20,000.00
405	Hon. G.A.A. Amadi	400,000.00	400,000.00
406	E.I. Ejimadu	55,000.00	55,000.00
407	Emeka Ahaneku	15,000.00	15,000.00
408	Christian Uzodinma	12,000.00	12,000.00
409	Emeka Eke	12,000.00	12,000.00
410	Eunice Oham	1,500.00	1,500.00
411	Chidi .J. Ihemedu	320,000.00	320,000.00
412	A.O. Ohe	10,000.00	10,000.00
413	Lawyer Okay	35,000.00	35,000.00
414	L.J. Nwagbara	17,500.00	17,500.00
415	L. Diran	10,000.00	10,000.00
416	Joy Ogbonna	5,000.00	5,000.00
417	Agwunobi .M.L	6,000.00	6,000.00
418	Morgan Chinagorom	2,000.00	2,000.00
419	Nwosu Samuel	1,000.00	1,000.00
420	Chiemena Abara	63,000.00	63,000.00
421	Olua Mercy	17,500.00	17,500.00
422	Mere Joy	28,000.00	28,000.00
423	Lolo Evelyn Obulo	240,000.00	240,000.00
424	Nwanesi Chidinma	21,940.00	21,940.00
425	T.C Chairman Orderly	20,000.00	20,000.00
426	M.Oparaku Wilson	8,000.00	8,000.00
427	Enwerem Ernest	25,000.00	25,000.00
428	Dan. N. D.	60,000.00	60,000.00
429	Mazi N. Ohaegbule	346,000.00	346,000.00
430	Chioma Ray Acholom	100,000.00	100,000.00
431	Ahanonu .D.N.	1,486,000.00	1,486,000.00
432	Sir Pat Njoku	360,000.00	360,000.00
433	Hon. Uhenna Uchehara	2,143,000.00	2,143,000.00
434	P.O Inyeke	55,500.00	55,500.00
435	R.S Nnawuihe	187,000.00	187,000.00

436	J.C Ukachi	30,000.00	30,000.00
437	Ethel Nkwocha	13,500.00	13,500.00
438	A.C Enwerem	325,500.00	325,500.00
439	P.C Okwara	1,851,000.00	1,851,000.00
440	Aon. Uzoma .C. Ukah	238,000.00	238,000.00
441	Odunze F.O.	416,330.00	416,330.00
442	Mbah Jude	19,000.00	19,000.00
443	Anthony Iro	411,330.00	411,330.00
444	Appolonia Osuji	10,000.00	10,000.00
445	Sir. P.O Njoku	150,000.00	150,000.00
446	Rose Ozoemena	50,000.00	50,000.00
447	Ochiabuto Ogechi .P.	95,000.00	95,000.00
448	Samuel I. Onuoha	35,000.00	35,000.00
449	A. O. Nwabunsi	45,000.00	45,000.00
450	Henry Ekenna	4,334.00	4,334.00
451	John Orji	159,700.00	159,700.00
452	Hope Osuagwu	120,000.00	120,000.00
453	C.C. Mere	571,728.00	571,728.00
454	Ekeruo S.E	465,000.00	465,000.00
455	F.J.C Iroegbu	150,000.00	150,000.00
456	Nwachukwu Joy	47,868.00	47,868.00
457	Ikechi Anyanwu	23,994.00	23,994.00
458	Onukwugha Martins	17,500.00	17,500.00
459	Chiturumugo Nathan	20,000.00	20,000.00
460	T. Ugwu	(126,166.00)	(126,166.00)
461	Umwalukwe Julie	17,500.00	17,500.00
462	Florence N .Onwumere	1,864,050.00	1,864,050.00
463	Celestina Ofoha	15,000.00	15,000.00
464	Ihueze Agatha	4,000.00	4,000.00
465	Obet M. Obet	120,000.00	120,000.00
465	Cyril Nwaocha	1,800.00	1,800.00
466	U. S. A. Ebere	950,000.00	950,000.00
467	M. E. Ekeh	30,000.00	30,000.00
468	Godwin Imput	90,000.00	90,000.00
469	Hon. V. C. Muruako	15,928,634.00	5,928,634.00
470	J. U. C. Onuegbu	650,000.00	650,000.00
471	Oparaocha L.E	675,350.00	675,350.00
472	Onwusonye J.I.	110,000.00	110,000.00
473	Osuji A.O.	787,440.00	787,440.00
474	Ogbonna Joy	15,000.00	15,000.00
475	Pauline Egejuru	30,000.00	30,000.00
476	Mezu J.U.	790,000.00	790,000.00
477	Richard Igbokwe	132,550.00	132,550.00
478	Sarah Onuoha	10,000.00	10,000.00
479	Jacobson Oluigbo	24,494.00	24,494.00
480	Chuks Osuji	845,900.00	845,900.00
481	Ojuka Abigail C	130,750.00	130,750.00
482	Tijani Peter	5,000.00	5,000.00
483	Ihenacho .P.	2,030,000.00	2,030,000.00
484	Obioha S.N	9,500.00	9,500.00
485	Amanze Jonas	950,000.00	950,000.00
486	Dara Njideka	30,000.00	30,000.00
487	Deacon AkaghaIssac	276,500.00	276,500.00

488	Duru C.O.	20,000.0	20,000.0
489	Priscilla Obilor	90,000.00	90,000.00
490	Oluigbo Jacobson	3,000.00	3,000.00
491	Aligwekwe L.A.	27,000.00	27,000.00
492	Chijoke Lovely	135,000.00	135,000.00
493	Chidi Okoro	43,000.00	43,000.00
494	Oguejionu Lilian	80,000.00	80,000.00
495	Ikegwuruka L.M.C.	40,000.00	40,000.00
496	Onyekwere S.O.	2,860.00	2,860.00
497	Baja Isa	100,000.00	100,000.00
498	Etho E.N.	61,000.00	61,000.00
499	Oby Onwudiwe	450,000.00	450,000.00
500	Ngozi Isima	156,000.00	156,000.00
501	EzeugoNjideka	80,000.00	80,000.00
502	Okwudire S.O.	20,000.00	20,000.00
503	Nwahiri Juliana	110,000.00	110,000.00
504	Amadi Emmanuel	3,000.00	3,000.00
505	Anukam Eze Paul	650,000.00	650,000.00
506	Hon. Emeka Onyenwenjo	332,000.00	332,000.00
507	Akuwudike Doris	10,000.00	10,000.00
508	Eunice Onyenwe	479,500.00	479,500.00
509	Oledike E. N.	479,500.00	479,500.00
510	Onyemehera F. U.	60,000.00	60,000.00
511	Engr. K. C. Onwubiko	7,457,482.00	2,749,030.00
512	Ugochinyere Onyeukwu	16,028.00	16,028.00
513	Sabina Opara	13,993.00	13,993.00
514	IbeC. N.	180,000.00	180,000.00
515	Nwogu Chinonso	4,000.00	4,000.00
516	Okorie B. C.	170,000.00	170,000.00
517	Iwueze M. C.	130,000.00	130,000.00
518	Duru Geraldine	5,000.00	5,000.00
519	C. U. P. Okoro	15,000.00	15,000.00
520	Ukaegbu J. U.	15,000.00	15,000.00
521	Oliver Opara	20,000.00	20,000.00
522	Emenyonu Martin	3,000.00	3,000.00
523	Duru C. O.	6,000.00	6,000.00
524	Nze Prince Michael	50,000.00	50,000.00
525	Ataehielem Love	20,000.00	20,000.00
526	Ayozie Victor	2,411,520.00	411,520.00
527	Mejuru J. U.	790,000.00	790,000.00
528	Chukwu G. U	252,000.00	252,000.00
529	Ogwa Abigail	120,000.00	120,000.00
530	Luke Odoemenam	120,000.00	120,000.00
531	Hon. Emelam Chime	185,000.00	185,000.00
532	Obi T. O.	10,000.00	10,000.00
533	Nzeoma L. N.	320,000.00	320,000.00
534	Ann Dialaeme	185,000.00	185,000.00
535	Manu Phil	330,000.00	330,000.00
536	Diala Tony	35,000.00	35,000.00
537	Ekeocha Joyce N.	(2,000.00)	(2,000.00)
538	Pastor Chinedu	110,000.00	110,000.00
539	Opara Charles	100,000.00	100,000.00
540	Ndukuba Onyemechara	30,000.00	30,000.00

541	Akujuobi Ochiagha	30,000.00	30,000.00
542	Kalu Chinyere	115,000.00	115,000.00
543	Ebechi Chidi	180,000.00	180,000.00
544	Eme Nlemoha	30,000.00	30,000.00
545	Iheanacho P.	1,000.00	1,000.00
546	Okoroafor Innocent	29,800.00	29,800.00
547	Dr. Mrs. LizzyEjiogu	700,000.00	700,000.00
548	Onuwa Gloria	10,000.00	10,000.00
549	Chinedu Ike	20,000.00	20,000.00
550	Anyele John Njoku	550,000.00	550,000.00
551	Ohamara Kelechi	20,000.00	20,000.00
552	Okoro Godson	20,000.00	20,000.00
553	Eboh E. (Mrs.)	80,000.00	80,000.00
554	Dr. Ezenbe S. N.	70,000.00	70,000.00
555	Arumegwa C.	2,500.00	2,500.00
556	Barr. Nwabuike A. O.	200,000.00	200,000.00
557	A. M. O. Ashankoye	100,000.00	100,000.00
558	Nwambara Regina	30,000.00	30,000.00
559	Ozurumba P. C.	320,880.00	320,880.00
560	Kemakolam A. N.	475,000.00	475,000.00
561	Ukwandu Edith	90,933.00	90,933.00
562	Engr. A. I. Azodo	120,000.00	120,000.00
563	Onuawuchi Onyemere	18,650.00	18,650.00
564	Uzoma Ifeanyi	24,000.00	24,000.00
565	Iheakanwa Theresa	216,960.00	216,960.00
566	Emenyonu Martin	7,500.00	7,500.00
567	Dora Dikocha	18,000.00	18,000.00
568	Njiagwu M. N.	184,000.00	184,000.00
569	Osuji Rosemary	435,180.00	435,180.00
570	Ikechi Anyanwu	800.00	800.00
571	OguwuikeUchenna	21,340,460.00	21,340,460.00
572	Okwuosa K. C.	50,000.00	50,000.00
573	Okere Gerald	270,000.00	270,000.00
574	Uwandu Joyce	130,000.00	130,000.00
575	Ezenwa Magnus	456,800.00	456,800.00
576	Edozie Ikechukwu	477,000.00	477,000.00
577	Obua Maureen	600,000.00	600,000.00
578	Eboh Eugene	15,000.00	15,000.00
579	Hon. Benson B. Ibekwe	46,657,798.20	46,657,798.20
580	Chioma Maxwell	72,500.00	72,500.00
581	Dora Dikeocha	11,000.00	11,000.00
582	Egbuawa E. O.	2,520,000.00	2,520,000.00
583	Ozurumba P.C.	50,000.00	50,000.00
584	Oguwuike Uchenna	32,000.00	32,000.00
585	Nwabuisi Obinna	20,000.00	20,000.00
586	Ibe E. N	20,000.00	20,000.00
587	Njemanze Angela	100,000.00	100,000.00
588	Hon. Victor Osigwe	20,700,000.00	9,844,139.50
589	Hon. Victor Osigwe	2,200,000.00	2,200,000.00
590	Hon. Victor Osigwe	400,000.00	400,000.00
591	Hon. Victor Osigwe	200,000.00	200,000.00
592	Hon. Victor Osigwe	200,000.00	200,000.00
593	Hon. Victor Osigwe	400,000.00	400,000.00

594	Hon. Victor Osigwe	200,000.00	200,000.00
595	Lady Ezinne Amaka	10,000.00	10,000.00
596	Chidiebere Ekeh	10,000.00	10,000.00
597	Uwah Chidinma	200,000.00	200,000.00
598	Uwah Chidinma	200,000.00	200,000.00
599	Uwah Chidinma	200,000.00	200,000.00
600	Uwah Chidinma	945,000.00	945,000.00
601	Chukwu Evelyn	147,000.00	0.00
602	Uwandu Joyce C.	10,000.00	0.00
603	Oguwuike A. U.	6,365,000.00	0.00
604	Hon. Uloma Okoroafor	990,000.00	0.00
605	Hon. Sabinus Ogbonna	3,700,000.00	0.00
607	Hon. Chima Anuforo	500,000.00	0.00
608	Hon. Innocent Ekenma	1,400,000.00	0.00
609	Amadi James	10,000.00	0.00
610	Chidi Ekechi	50,000.00	0.00
611	Nnadi Gabriel	35,000.00	0.00
612	Ibe Evarestus	500,000.00	0.00
613	Osuji Frankline	180,000.00	0.00
614	Okereke Kelechi	29,000.00	0.00
	Sub-Total Personal Advance	**368,482,746.84**	**335,874,103.38**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2019**		**2018**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
1.	Pay As You Earn (PAYE)	26,995,752.74	23,443,139.43	50,438,892.17	26,995,752.74
2.	Value Added Tax (VAT)	6,845,371.75	2,300,000.00	9,145,371.75	6,845,371.75
3.	Withholding Tax (WHT)	6,750,439.28	873,049.09	7,623,484.37	6,750,439.28
4.	Developed Levy	37,800.00	0.00	37,800.00	37,800.00
5.	Education Levy	16,900.00	0.00	16,900.00	16,900.00
	Sub-Total Unremitted Taxes	**40,646,263.77**	**26,616,184.52**	**67,262,448.32**	**40,646,263.77**
15.2	**UNREMITTED DEDUCTIONS:**				
1.	NULGE Union Dues	5,185,549.45	16,121,989.17	21,307,538.62	5,185,549.45
2.	NULGE Welfare	175,796.00	166,060.00	341,856.00	175,796.00
3.	Staff Welfare Scheme	(680,681.00)	633,760.00	(46,921.00)	(680,681.00)
4.	MHWU	382,735.00	2,859,753.00	3,242,488.70	382,735.00
5.	NANNM	368,306.02	1,105,155.00	1,473,461.02	368,306.02
6.	Agric Livestock	(36,109.00)	(316,000.00)	(352,109.00)	(36,109.00)
7.	Drivers Union				
8.	Agric. Welfare Association				
9.	Finance Welfare Association				
10.	Health Staff Welfare				
11.	NACHPN Dues				
12.	Senior Staff Union				
13.	Health Dept. Staff Welfare				
14.	Junior Staff Dues				
	Admin. Staff Association				
	Sub-Total Unremitted Deductions	**5,395,596.47**	**20,570,717.17**	**25,966,314.34**	**5,395,596.47**
	Grand Total Unremitted Deductions	**45,350,564.84**	**48,139,201.30**	**93,228,762.66**	**46,041,860.24**

16	**DEPOSITS:**	**2019 N'm**	**2018 N'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	EzekwemLilian	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	PhelomenaAbaleke& 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	MaziOhaegbube	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
52	Chibueze Ngozi U.	369,773.00	53,773.00
53	Otumegwu Anselem	2,822,173.88	
	Total Deposits	**15,701,615.72**	**12,563,441.84**

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
	MONTH:					
1	**January**	0.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**71,687,268.78**
2	**February**	70,589,484.81	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**142,276,753.59**
3	**March**	46,061,720.54	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**117,748,989.32**
4	**April**	10,690,000.00	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**82,377,268.78**
5	**May**	85,609,574.70	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**157,296,843.48**
6	**June**	36,895,762.41	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**108,583,031.19**
7	**July**	86,807,782.02	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**158,495,050.80**
8	**August**	185,372,166.35	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**257,059,435.13**
9	**September**	72,872,142.45	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**144,559,411.23**
10	**October**	127,448,111.92	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**199,135,380.70**
11	**November**	81,193,851.09	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**152,881,119.87**
12	**December**	154,746,013.66	**32,474,726.17**	**4,873,924.34**	**34,338,618.27**	**226,433,282.44**
	Total	**958,286,619.95**	**389,696,714.08**	**58,487,092.11**	**412,063,419.26**	**1,818,533,845.40**

SUPPLEMENTARY NOTE 2

2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2019 **₦'m**	**2018** **₦'m**
	MONTH:		
	January	115,900.00	0.00
	February	745,100.00	291,700.00
	March	2,319,000.00	538,200.00
	April	1,960,800.00	2,225,200.00
	May	272,000.00	1,665,300.00
	June	304,800.00	359,700.00
	July	2,168,800.00	1,487,200.00
	August	913,000.00	235,300.00
	September	240,800.00	632,300.00
	October	260,700.00	201,000.00
	November	372,000.00	302,000.00
	December	275,100.00	397,700.00
	Total	**9,948,000.00**	**8,335,600.00**

EXPLANATIONS

1. **Statutory Allocation :** This comprised of all disbursement from the State Local Government Joint Accounts Allocation Committee(JAAC) Transfers to the Local Government. This includes

	DESCRPTION	AMOUNT
	Direct Transfers to the Local Government Council	958,286,619.95
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	Local Government Joint Projects Funding	412,063,419.26
	TOTAL	**1,818,553,845.40**

The total transfers above fell short of total allocation from FAAC to the State JAAC.

2. 10% share of the State Internally Generated Revenue During the period under review the Local Government Councils did not receive their share of the State Internally Revenue.

3. **Personnel Cost**: This comprised of all disbursement in respect of Salaries and Allowances paid to Local Government Staff. Political Office Holders, Primary School Teachers and Members of the Council of Traditional Rulers from the State Local Government Joint Account Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Salaries and Allowances to Local Government Staff and Political Office Holders	530,601,926.11
	Salaries and Allowances of Primary School Teachers	389,696,714.08
	Allowances to Members of the Council of Traditional Rulers	58,487,092.11
	TOTAL	**978,785,733.13**

4. **Capital Expenditure:** This comprised of all disbursement in respect of Projects and workswhich are classified as capital expenditure, disbursed from the State Local Government Joint Accounts Allocation Committee (JAAC). This includes

	DESCRPTION	AMOUNT
	Expenditure on Projects and Works done by the Local Government Council	292,260,813.40
	Local Governments Joint Project Funding by the Local Government Council	412,063,419.26
	TOTAL	**704,324,231.64**