



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
OF IMO STATE LOCAL GOVERNMENT COUNCILS



GOVERNMENT OF IMO STATE OF NIGERIA

2020 AUDIT REPORT

**Report of the Auditor General
for Local Governments**

ON THE

CONSOLIDATED FINANCIAL STATEMENTS

of Imo State Local Government Councils
for the Period
1st January to 31st December 2020



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
OF IMO STATE LOCAL GOVERNMENT COUNCILS

GOVERNMENT OF IMO STATE OF NIGERIA
OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

Your Ref:.....

Our Ref:..... **DLGA/S.69/Vol II/170**
(All replies to be addressed to the Auditor-General
for Local Governments)



■ **LOCAL GOVERNMENT AUDIT HEADQUARTERS.**
■ **P.M.B. 1588, OWERRI**

e-mail: imologaudit@yahoo.com
website: www.imologaudit.org.ng

30th August, 2021

His Excellency,
The Governor of Imo State,
Office of the Executive Governor,
Government House,
Owerri.

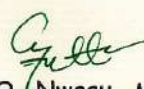
Your Excellency,



**SUBMISSION OF 2020 AUDITED FINANCIAL STATEMENTS OF THE
TWENTY-SEVEN (27) LOCAL GOVERNMENT COUNCILS OF IMO STATE**

I forward herewith the Audited Financial Statements (Statutory Report) of the Twenty-Seven (27) Local Government Councils of Imo State for the period 1st January, 2020 to 31st December, 2020.

This is for your information and necessary action, please.


Barr. R.O. Nwosu, MBA, FCNA, FCTI, ACARB.,
FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State



REPORT OF THE AUDITOR-GENERAL ON THE
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GOVERNMENT OF IMO STATE OF NIGERIA
OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

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DLGA/S.154/81

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■ P.M.B. 1588, OWERRI

e-mail: imologaudit@yahoo.com
website: www.imologaudit.org.ng

30th August 2021

The Clerk/Perm. Secretary,
Imo State House of Assembly,
House of Assembly Complex,
Owerri.



Attention: The Chairman
Public Accounts Committee.

**SUBMISSION OF 2020 AUDITED FINANCIAL STATEMENTS OF THE
TWENTY-SEVEN (27) LOCAL GOVERNMENT COUNCILS OF IMO STATE**

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This is for your information and necessary action.

Barr. R.O. Nwosu, MBA, FCNA, FCTI,
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Auditor-General for Local Governments,
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website: www.imologaudit.org.ng

30th August, 2021

His Excellency,
The Governor of Imo State,
Office of the Executive Governor,
Government House,
Owerri.

Your Excellency,



AUDIT INSPECTION REPORT OF LOCAL GOVERNMENT COUNCILS IN IMO
STATE FOR THE PERIOD 1ST JANUARY 2020 TO 31ST DECEMBER, 2020

I forward herewith the Audit Inspection Report (Domestic Report) of Local Government Councils in Imo State for the period 1st January, 2020 to 31st December, 2020 for your information and necessary action please.


Barr. R.O. Nwosu, MBA, FCNA, FCTI, ACARB.,
FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
OF IMO STATE LOCAL GOVERNMENT COUNCILS

GOVERNMENT OF IMO STATE OF NIGERIA
OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

Your Ref:.....

DLGA/S.154/83

Our Ref:.....

(All replies to be addressed to the Auditor-General
for Local Governments)



■ LOCAL GOVERNMENT AUDIT HEADQUARTERS.
■ P.M.B. 1588, OWERRI

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website: www.imologaudit.org.ng

30th August, 2021

The Chairman,
Public Accounts Committee (PAC).,
Imo State House of Assembly.

Thro:
Clerk/Perm. Secretary
Imo State House of Assembly,
Assembly Complex,
Owerri.



**AUDIT INSPECTION REPORT OF LOCAL GOVERNMENT COUNCILS IN
IMO STATE FOR THE PERIOD 1ST JANUARY, 2020 TO 31ST DECEMBER,
2020**

I forward herewith the Audit Inspection Report (Domestic Report) of Local Government Councils of Imo State for the Period 1st January, 2020 to 31st December, 2020 for your information and necessary action please.

Barr. R.O. Nwosu, MBA, FCNA, FCTI, ACARB.,
FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
OF IMO STATE LOCAL GOVERNMENT COUNCILS

2020 CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Imo State Local Government Councils in the preparation of 2020 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 Consolidated Financial Statements refer is 1st January, 2020 to 31st December, 2020.

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



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
OF IMO STATE LOCAL GOVERNMENT COUNCILS

- 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 Councils 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:



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- 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.



REPORT OF THE AUDITOR-GENERAL ON THE
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- 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

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:

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 Payments. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenues transferred on a monthly basis from the State Joint Local Government Account (SJLGA) Account to the Local Government Councils which represents the Local Government Council's share of the State Joint Local Government Account (SJLGA) fund. The Councils share in the SJLGA account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenue etc, 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.



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**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL
 GOVERNMENT COUNCILS**

**STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED
 31ST DECEMBER, 2020**

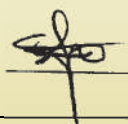
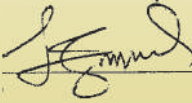
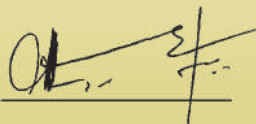
RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Financial Statements of Imo State Local Government Councils have been prepared by the respective Council Treasurers in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Statements and Accounts complied with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurers are responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions consolidated are within statutory authority, proper records and use of public financial resources by the Local Government Councils. To the best of our knowledge, the system of Internal Control operated adequately throughout the reporting period under review.

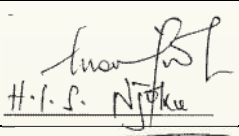
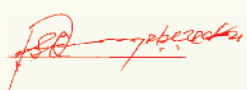
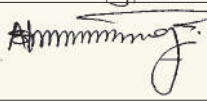
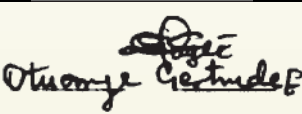
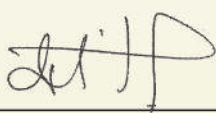
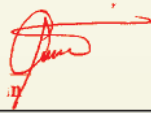
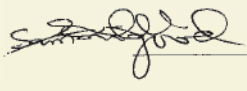
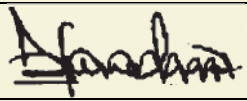
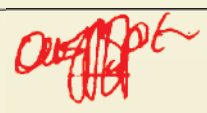
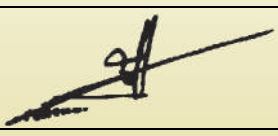
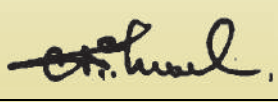
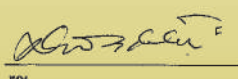
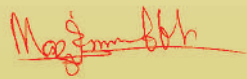
We accept responsibility for the Consolidated Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended and that reflects a fair representation of the financial operations of Imo State Local Government Councils as at 31st December, 2020

In our opinion, these Consolidated Financial Statements fairly reflect a true and fair view of the financial position of the Imo State Local Government Councils as at 31st December, 2020 and its operations for the year ended on that date

S/No	LOCAL GOVT COUNCIL	TREASURERS	CHAIRMEN
1	ABOH MBAISE		
2	AHIAZU MBAISE		
3	EHIME MBANO		

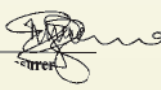
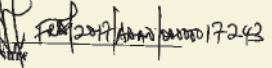
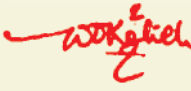
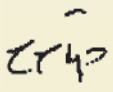
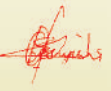


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4	EZINIHITTE MBAISE		
5	IDEATO NORTH		
6	IDEATO SOUTH		
7	IHITTE-UBOMA		
8	IKEDURU		
9	ISIALA MBANO		
10	ISU		
11	MBAITOLI		
12	NGOR OKPALA		
13	NJABA		
14	NKWERRE		
15	NWANGELE		
16	OBOWO		
17	OGUTA		



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18	OHAJI/ EGBEMA		
19	OKIGWE		
20	ONUIMO		
21	ORLU		
22	ORSU		
23	ORU-EAST		
24	ORU-WEST	 Feb 2019/Jan 2020/17243	
25	OWERRI MUNICIPAL		
26	OWERRI NORTH		
27	OWERRI WEST		



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
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**STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF IMO STATE LOCAL GOVERNMENT COUNCILS FOR THE
YEAR ENDED 31ST DECEMBER, 2020**

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 Imo State Local Government Councils for the year ended 31st December, 2020 have 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.

RESPONSIBILITY STATEMENT FOR AUDITING

The Chairmen and Treasurers of the Local Government Councils 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.



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AUDITOR-GENERAL'S CERTIFICATE

The Consolidated Financial Statements of Imo State Local Government Councils for the year ended 31st December, 2020 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 Imo State Local Government Councils as at 31st December, 2020, the results of their operations and cash flows for the year ended 31st December, 2020.

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



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	0.00	Interest Payment		0.00	
73,389,579,664.81		Total Outflow from Operating Activities (B)		48,175,797,757.72	43,833,318,167.82
5,688,491,835.19		Net Cash Inflow/(Outflow) from Operating Activities (A-B)		1,456,336,496.81	16,957,781.12
0.00		CASH FLOW FROM INVESTING ACTIVITIES			
0.00		Purchase/Construction of Assets			0.00
0.00		Purchase of Financial Market Instruments			0.00
0.00		Investment in Private Companies			0.00
0.00		Foreign Investments			0.00
0.00		Proceeds from Sales of Fixed Assets			0.00
0.00		Dividends Received			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		Grants and Loans to other Governments/Agencies			0.00
0.00		Contribution/Subscriptions to Agencies/Bodies			0.00
0.00		Repayment of Loans			0.00
0.00		Net Cash Flow from Financing Activities			0.00
		Net Cash Flow for the Year Activities		1,456,336,496.81	16,954,781.12
		Cash and its Equivalent as at 1/1/20		413,118,604.07	396,163,822.95
		Cash and its Equivalent as at 31/12/20		1,869,455,100.88	413,118,604.07



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CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

FINANCIAL STATEMENT NO 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2020

	Notes	2020 ₦	2019 ₦
LIQUID ASSETS:			
Cash	11	5,980,602.32	100,256,082.40
Bank	12	<u>1,863,474,498.56</u>	<u>312,862,521.67</u>
Total Liquid Assets (A)		1,869,455,100.88	413,118,604.07
Investments and Other Cash Assets			
Salary Advance	13	22,529,449.23	22,251,649.23
Imprest:	14	1,124,597,979.96	812,942,134.81
Service Advance	15	11,498,638,721.45	11,135,367,159.63
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		<u>0.00</u>	<u>0.00</u>
Total Investments and Other Cash Assets (B)		<u>12,645,766,150.64</u>	11,970,560,943.67
TOTAL ASSETS C = (A + B)		14,515,221,251.52	12,383,679,547.74
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		13,287,561,756.25	11,132,018,151.05
Unremitted Deductions	16	826,732,519.95	851,152,091.32
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		<u>0.00</u>	<u>0.00</u>
TOTAL PUBLIC FUNDS (D)		14,114,294,276.20	11,983,170,242.37
External and Internal Loans			0.00
Internal Loans from Other Funds			0.00
Borrowings			<u>0.00</u>
TOTAL EXTERNAL& INTERNAL LOANS (E)			0.00



REPORT OF THE AUDITOR-GENERAL ON THE
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 OF IMO STATE LOCAL GOVERNMENT COUNCILS

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS							
FINANCIAL STATEMENT NO3- STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31 ST DECEMBER, 2020							
Actual 2019 ₦		Notes	Actual 2020 ₦	Final Budget 2019 ₦	Initial Budget 2019 ₦	Suppl. Budget 2019 ₦	Variance on Final Budget ₦
9,643,743,128.63	OPENING BALANCE 1/1/20		11,132,018,151.05				(11,132,018,151.05)
	ADD REVENUE:						0.00
	ALLOCATIONS						
43,723,060,608.73	Statutory Allocation from SJLGA	1	49,511,132,646.06	72,111,412,767.00	72,111,412,767.00	0.00	22,600,280,120.94
0.00	State Government IGR	2	0.00	2,114,028,059.70	2,114,028,059.70	0.00	2,114,028,059.70
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		1,312,344.51	317,358,300.00	317,358,300.00	0.00	316,045,955.49
499,900.00	Property Rate		25,210,458.47	848,373,335.00	848,373,335.00	0.00	823,162,876.53
14,501,123.00	Licenses, Fines, Fees and Royalty		83,842,580.00	1,829,035,032.00	1,829,035,032.00	0.00	1,745,192,452.00
87,877,765.33	Earnings from Commerce		2,438,600.00	575,457,420.00	575,457,420.00	0.00	573,018,820.00
3,337,050.00	Rent on Local Govt. Property		1,233,300.00	44,924,457.00	44,924,457.00	0.00	43,691,157.00
1,083,000.00	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
19,913,501.88	Miscellaneous		6,964,325.49	1,237,182,130.00	1,237,182,130.00	0.00	1,230,217,804.51
127,212,340.21	Total Internally Generated Revenue		121,001,608.47	4,852,630,674.00	4,852,630,674.00	0.00	4,731,629,065.53
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00	0.00	0.00	0.00
53,494,016,077.57	Total Revenue (A)		60,764,152,405.58	79,078,071,500.00	79,078,071,500.00	0.00	18,313,919,094.42
	EXPENDITURE						
24,226,915,540.91	Personnel Cost	5	23,886,404,051.30	19,248,410,807.70	19,248,410,807.70	0.00	(4,637,993,243.60)
3,262,319,553.46	Overhead Cost	6 B	6,888,450,865.47	3,293,296,457.00	3,293,296,457.00	0.00	(3,595,154,408.47)
14,872,762,832.15	Capital Expenditure	10 B	16,701,735,732.56	50,847,872,400.11	50,847,872,400.11	0.00	34,146,136,667.55
42,361,997,926.52	Total Expenditure (B)		47,476,590,649.33	73,389,579,664.81	73,389,579,664.81	0.00	25,912,989,015.55
	OPERATING BALANCE						
11,132,018,151.05			13,287,561,756.25	5,688,491,835.89	5,688,491,835.89	0.00	(7,599,069,920.36)
	APPROPRIATIONS/TRANSFERS						
11,132,018,151.05	Transfer to Capital Development Fund		13,287,561,756.25	5,688,491,835.89	5,688,491,835.89	0.00	(7,599,069,920.36)
11,132,018,151.05	Closing Balance		13,287,561,756.25	5,688,491,835.89	5,688,491,835.89	0.00	(7,599,069,920.36)



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CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS							
FINANCIAL STATEMENT NO 4- STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020							
Actual 2019 ₦		Notes	Actual 2020 ₦	Final Budget 2020 ₦	Initial Budget 2020 ₦	Suppl. Budget 2020 ₦	Variance on Final Budget ₦
5,543,768,591.54	Opening Balance		1,803,023,890.44	0.00	0.00	0.00	
	ADD REVENUE						
11,132,018,151.05	Transfer From Consolidated Revenue Fund		13,287,561,756.25	0.00	0.00	0.00	
0.00	<u>Aid and Grants</u>			0.00	0.00	0.00	
0.00	<u>External Loans</u>			0.00	0.00	0.00	
0.00	LGC Bonds			0.00	0.00	0.00	
0.00	Development Loan Stock			0.00	0.00	0.00	
0.00	Other Internal Loans(Promissory Notes)			0.00	0.00	0.00	
0.00	Internal Loans from Other Funds			0.00	0.00	0.00	
16,675,786,722.59	TOTAL REVENUE		15,090,585,646.69	0.00	0.00	0.00	
	LESS CAPITAL EXPENDITURE						
14,872,762,832.15	Capital Expenditure Sector	10	16,701,735,732.56	50,847,872,400.11	50,847,872,400.11	0.00	34,146,136,667.55
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans			00.00	00.00	00.00	
0.00	Repayments External Loans			0.00	0.00	0.00	
14,872,762,832.15	TOTAL CAPITAL EXPENDITURE		16,701,735,732.56	50,847,872,400.11	50,847,872,400.11	0.00	34,912,989015.48
	Adjustments for Movements in Public Debts						
1,803,023,890.44	Closing Balance		(1,611,150,085.87)				



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CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 1 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020

STATUTORY ALLOCATION FROM SJLGA

Total Funding to Local Govt. Councils 2019	Allocation from FAAC to Imo State SJLGA 2019	S/N O	LOCAL GOVT COUNCIL	NOT E	Allocation from FAAC to Imo State SJLGA 2020	Total Funding to Local Govt. Councils 2020
1,747,951,032.90	1,983,473,598.18	1	AbohMbaise		1,802,083,360.86	1,949,836,610.63
1,576,582,062.10	1,840,341,973.23	2	AhiazuMbaise		1,715,434,063.76	1,860,769,851.49
1,486,519,656.58	1,859,450,997.83	3	Ehime Mbano		1,636,435,238.23	1,778,301,632.70
1,606,075,051.30	1,817,874,396.45	4	EzinihitteMbaise		1,683,319,520.44	1,830,086,930.81
1,436,634,597.58	1,661,998,370.43	5	Ideato North		1,566,871,953.57	1,694,616,113.00
1,589,703,897.74	1,826,570,161.71	6	Ideato South		1,681,834,543.07	1,813,560,698.58
1,644,364,479.17	1,955,345,725.53	7	IhitteUboma		1,755,359,805.99	1,880,323,699.11
1,562,577,221.05	1,806,533,734.27	8	Ikeduru		1,701,957,443.18	1,824,778,062.93
1,535,212,957.08	1,797,440,683.77	9	IsialaMbano		1,614,346,028.78	1,759,573,194.10
1,525,206,600.53	1,724,918,186.75	10	Isu		1,606,171,752.30	1,719,297,983.22
1,952,578,706.06	2,135,560,677.15	11	Mbaitoli		1,950,163,728.47	2,096,307,194.36
1,820,161,027.19	1,984,691,928.90	12	NgorOkpala		1,720,636,965.91	1,829,617,847.53
1,558,163,135.06	1,790,704,844.30	13	Njaba		1,725,890,977.46	1,852,305,258.54
1,444,324,009.86	1,803,257,700.22	14	Nkwere		1,737,133,792.37	1,843,760,149.84
1,588,090,771.98	1,681,554,134.46	15	Nwangele		1,641,583,157.17	1,823,211,221.51
1,551,250,603.10	1,842,579,329.88	16	Obowo		1,716,159,679.23	1,862,070,149.75
1,741,097,303.72	1,850,442,936.15	17	Oguta		1,549,382,174.08	1,672,430,872.18
1,657,013,370.20	1,788,046,285.88	18	Ohaji/Egbema		1,609,317,954.48	1,731,832,434.32
1,495,847,338.32	1,719,061,998.68	19	Okigwe		1,616,856,908.18	1,803,340,020.45
1,361,546,684.31	1,571,563,582.20	20	Onuimo		1,518,519,884.40	1,672,467,775.23
1,782,691,307.83	2,020,460,348.59	21	Orlu		1,727,912,470.95	1,919,477,377.72
1,580,263,894.54	1,774,331,419.54	22	Orsu		1,701,419,540.96	1,834,373,870.96
1,460,505,315.64	1,872,314,928.76	23	Oru-East		1,632,473,618.87	1,932,888,746.28
1,665,889,218.18	1,748,186,162.88	24	Oru-West		1,565,843,856.08	1,717,355,652.17
1,828,723,963.18	2,059,813,787.09	25	Owerri		1,773,809,900.35	1,886,325,396.46
1,706,552,558.04	1,874,906,448.32	26	Owerri North		1,826,445,273.90	1,934,749,637.39
1,818,553,845.40	1,883,243,327.16	27	Owerri West		1,846,695,965.71	1,987,474,264.80
43,723,060,608.73	49,674,667,668.31		Total		45,624,059,558.75	49,511,132,646.06



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CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 2 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020

10% STATE GOVERNMENT INTERNALLY GENERATED REVENUE (IGR)

S/N	<u>ACTUAL 2019</u>	<u>LOCAL GOVT COUNCIL</u>	<u>NOTE</u>	<u>ACTUAL 2020</u>
2				
	0.00	AbohMbaise		0.00
	0.00	AhiazuMbaise		0.00
	0.00	Ehime Mbano		0.00
	0.00	EzinihitteMbaise		0.00
	0.00	Ideato North		0.00
	0.00	Ideato South		0.00
	0.00	IhitteUboma		0.00
	0.00	Ikeduru		0.00
	0.00	IsialaMbano		0.00
	0.00	Isu		0.00
	0.00	Mbaitoli		0.00
	0.00	NgorOkpala		0.00
	0.00	Njaba		0.00
	0.00	Nkwerre		0.00
	0.00	Nwangele		0.00
	0.00	Obowo		0.00
	0.00	Oguta		0.00
	0.00	Ohaji/Egbema		0.00
	0.00	Okigwe		0.00
	0.00	Onuimo		0.00
	0.00	Orlu		0.00
	0.00	Orsu		0.00
	0.00	Oru-East		0.00
	0.00	Oru-West		0.00
	0.00	Owerri Municipal		0.00
	0.00	Owerri North		0.00
	0.00	Owerri West		0.00
	0.00	Total		0.00



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CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 3 (1) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020

INTERNALLY GENERATED REVENUE (IGR)
CAPITATION RATE

S/N	<u>ACTUAL 2019</u>	<u>LOCAL GOVT COUNCIL</u>	<u>NOTE</u>	<u>ACTUAL 2020</u>
3				
	33,000.00	AbohMbaise		3,000.00
	0.00	AhiazuMbaise		0.00
	0.00	Ehime Mbano		0.00
	0.00	EzinihitteMbaise		0.00
	189,000.00	Ideato North		0.00
	0.00	Ideato South		13,800.00
	3,000.00	IhitteUboma		3,400.00
	107,000.00	Ikeduru		5,700.00
	0.00	IsialaMbano		0.00
	0.00	Isu		0.00
	0.00	Mbaitoli		427,000.00
	0.00	NgorOkpala		60,000.00
	0.00	Njaba		669,044.51
	0.00	Nkwerre		0.00
	0.00	Nwangele		0.00
	0.00	Obowo		0.00
	0.00	Oguta		0.00
	0.00	Ohaji/Egbema		0.00
	61,300.00	Okigwe		16,000.00
	0.00	Onuimo		0.00
	56,700.00	Orlu		48,000.00
	39,400.00	Orsu		3,200.00
	5,700.00	Oru-East		2,200.00
	0.00	Oru-West		11,000.00
	0.00	Owerri Municipal		50,000.00
	0.00	Owerri North		0.00
	4,600.00	Owerri West		0.00
	499,900.00	Total		1,312,344.51



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NOTE 3 (2) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020

INTERNALLY GENERATED REVENUE (IGR)
PROPERTY RATE

S/N	<u>ACTUAL 2019</u>	<u>LOCAL GOVT COUNCIL</u>	<u>NOTE</u>	<u>ACTUAL 2020</u>
3				
	0.00	AbohMbaise		444,500.00
	250,000.00	AhiazuMbaise		130,720.00
	0.00	Ehime Mbano		510,000.00
	0.00	EzinihitteMbaise		540,000.00
	475,000.00	Ideato North		350,000.00
	200,000.00	Ideato South		260,000.00
	150,000.00	IhitteUboma		420,000.00
	550,000.00	Ikeduru		2,310,000.00
	560,000.00	IsialaMbano		340,000.00
	225,000.00	Isu		180,000.00
	1,110,000.00	Mbaitoli		675,000.00
	0.00	NgorOkpala		0.00
	185,000.00	Njaba		445,000.00
	250,000.00	Nkwerre		195,000.00
	150,000.00	Nwangele		408,200.00
	0.00	Obowo		275,000.00
	786,423.00	Oguta		0.00
	0.00	Ohaji/Egbema		8,615,088.47
	387,100.00	Okigwe		2,003,000.00
	99,000.00	Onuimo		50,000.00
	705,000.00	Orlu		390,000.00
	200,000.00	Orsu		0.00
	0.00	Oru-East		1,879,950.00
	525,000.00	Oru-West		502,000.00
	870,600.00	Owerri Municipal		0.00
	3,713,000.00	Owerri North		2,037,000.00
	3,110,000.00	Owerri West		2,250,000.00
	14,501,123.00	Total		25,210,458.47



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NOTE 3 (3) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020

INTERNALLY GENERATED REVENUE (IGR)

LICENSES ,FINES , FEES AND ROYALTY

S/N	<u>ACTUAL 2019</u>	<u>LOCAL GOVT COUNCIL</u>	<u>NOTE</u>	<u>ACTUAL 2020</u>
3				
	4,041,800.00	AbohMbaise		3,167,100.00
	4,202,926.33	AhiazuMbaise		7,944,720.00
	1,845,900.00	Ehime Mbano		550,200.00
	3,132,990.00	EzinihitteMbaise		1,326,000.00
	3,792,800.00	Ideato North		589,300.00
	1,082,100.00	Ideato South		1,271,200.00
	3,781,100.00	IhitteUboma		2,724,220.00
	3,377,700.00	Ikeduru		2,482,100.00
	6,569,014.00	IsialaMbano		5,030,805.00
	2,977,300.00	Isu		1,631,524.00
	5,182,750.00	Mbaitoli		5,956,500.00
	3,186,850.00	NgorOkpala		3,922,800.00
	2,879,600.00	Njaba		3,290,400.00
	1,316,300.00	Nkwerre		3,993,400.00
	875,500.00	Nwangele		1,314,000.00
	882,500.00	Obowo		967,600.00
	575,200.00	Oguta		4937851.00
	1,214,200.00	Ohaji/Egbema		1,379,900.00
	4,673,450.00	Okigwe		3,760,100.00
	1,771,035.00	Onuimo		2,373,080.00
	6,068,850.00	Orlu		4,154,250.00
	2,691,750.00	Orsu		1,030,750.00
	4,752,950.00	Oru-East		1,994,050.00
	3,831,100.00	Oru-West		3,719,950.00
	764,700.00	Owerri Municipal		1,936,200.00
	5,569,000.00	Owerri North		6,854,080.00
	6,838,400.00	Owerri West		6,540,500.00
	87,877,765.33	Total		83,842,580.00



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NOTE 3 (4) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020

INTERNALLY GENERATED REVENUE (IGR)
EARNINGS FROM COMMERCE

S/N	<u>ACTUAL 2019</u>	<u>LOCAL GOVT COUNCIL</u>	<u>NOTE</u>	<u>ACTUAL 2020</u>
3				
	0.00	AbohMbaise		6,600.00
	1,000.00	AhiazuMbaise		302,200.00
	48,900.00	Ehime Mbano		0.00
	212,300.00	EzinihitteMbaise		10,500.00
	0.00	Ideato North		0.00
	6,250.00	Ideato South		18,200.00
	348,250.00	IhitteUboma		35,400.00
	37,100.00	Ikeduru		27,600.00
	128,000.00	IsialaMbano		0.00
	15,000.00	Isu		297,600.00
	1,020,000.00	Mbaitoli		4,000.00
	192,700.00	NgorOkpala		126,700.00
	53,800.00	Njaba		65,500.00
	431,950.00	Nkwerre		336,900.00
	96,000.00	Nwangele		10,000.00
	0.00	Obowo		0.00
	14,500.00	Oguta		0.00
	20,200.00	Ohaji/Egbema		65,400.00
	299,500.00	Okigwe		0.00
	0.00	Onuimo		0.00
	403,500.00	Orlu		19,500.00
	0.00	Orsu		0.00
	1,100.00	Oru-East		20,000.00
	0.00	Oru-West		255,500.00
	0.00	Owerri Municipal		826,000.00
	7,000.00	Owerri North		0.00
	0.00	Owerri West		11,000.00
	3,337,050.00	Total		2,438,600.00



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NOTE 3 (5) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020

INTERNALLY GENERATED REVENUE (IGR)

RENT ON LOCAL GOVERNMENT PROPERTY

S/N	ACTUAL 2019	LOCAL GOVT COUNCIL	NOTE	ACTUAL 2020
3				
	5,000.00	AbohMbaise		8,000.00
	0.00	AhiazuMbaise		0.00
	0.00	Ehime Mbano		25,000.00
	0.00	EzinihitteMbaise		0.00
	0.00	Ideato North		16,500.00
	36,000.00	Ideato South		216,000.00
	0.00	IhitteUboma		12,000.00
	20,000.00	Ikeduru		160,000.00
	0.00	IsialaMbano		0.00
	0.00	Isu		0.00
	0.00	Mbaitoli		20,000.00
	870,000.00	NgorOkpala		0.00
	0.00	Njaba		0.00
	0.00	Nkwerre		100,000.00
	0.00	Nwangele		0.00
	0.00	Obowo		0.00
	0.00	Oguta		0.00
	0.00	Ohaji/Egbema		0.00
	0.00	Okigwe		0.00
	0.00	Onuimo		0.00
	152,000.00	Orlu		675,800.00
	0.00	Orsu		0.00
	0.00	Oru-East		0.00
	0.00	Oru-West		0.00
	0.00	Owerri Municipal		0.00
	0.00	Owerri North		0.00
	0.00	Owerri West		0.00
	1,083,000.00	Total		1,233,300.00



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NOTE 3 (6) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020

INTERNALLY GENERATED REVENUE (IGR)

MISCELLANEOUS REVENUE

S/N	<u>ACTUAL 2019</u>	<u>LOCAL GOVT COUNCIL</u>	<u>NOTE</u>	<u>ACTUAL 2020</u>
3				
	0.00	AbohMbaise		0.00
	878,686.00	AhiazuMbaise		700,000.00
	0.00	Ehime Mbano		0.00
	0.00	EzinihitteMbaise		0.00
	9,537,330.75	Ideato North		0.00
	0.00	Ideato South		120,500.00
	0.00	IhitteUboma		101,720.00
	7,227,932.28	Ikeduru		0.00
	0.00	IsialaMbano		0.00
	672,434.21	Isu		0.00
	0.00	Mbaitoli		1,700,200.00
	76,100.00	NgorOkpala		0.00
	153,348.64	Njaba		0.00
	1,220,000.00	Nkwerre		0.00
	0.00	Nwangele		0.00
	0.00	Obowo		2,517,590.00
	51,510.00	Oguta		1,312,450.00
	0.00	Ohaji/Egbema		0.00
	96,160.00	Okigwe		0.00
	0.00	Onuimo		213,583.19
	0.00	Orlu		0.00
	0.00	Orsu		0.00
	0.00	Oru-East		0.00
	0.00	Oru-West		298,282.30
	0.00	Owerri Municipal		0.00
	0.00	Owerri North		0.00
	0.00	Owerri West		0.00
	19,913,501.88	Total		6,964,325.49



REPORT OF THE AUDITOR-GENERAL ON THE
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 OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 5 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020
PERSONNEL COST

S/N	ACTUAL 2019	LOCAL GOVT COUNCIL	NOTE	ACTUAL 2020
	1,008,359,611.05	AbohMbaise		990,954,106.44
	888,995,203.99	AhiazuMbaise		905,426,426.69
	855,854,886.19	Ehime Mbano		837,776,805.59
	910,226,319.40	EzinihitteMbaise		865,248,086.18
	716,984,681.21	Ideato North		763,571,161.25
	914,858,047.98	Ideato South		880,942,858.74
	986,356,449.60	IhitteUboma		960,142,897.69
	779,333,500.28	Ikeduru		916,715,833.18
	859,693,047.56	IsialaMbano		817,463,727.40
	743,441,717.81	Isu		796,529,697.12
	1,074,902,980.29	Mbaitoli		1,163,075,120.23
	940,780,544.51	NgorOkpala		891,170,868.03
	878,640,559.83	Njaba		922,203,763.39
	807,492,326.81	Nkwerre		895,734,506.86
	917,067,814.18	Nwangele		859,168,596.38
	854,371,459.19	Obowo		910,629,072.02
	947,794,963.36	Oguta		741,141,026.69
	929,285,874.42	Ohaji/Egbema		790,665,456.26
	833,390,623.36	Okigwe		814,347,003.75
	731,621,908.99	Onuimo		715,505,036.97
	1,017,663,304.03	Orlu		919,668,145.00
	965,033,950.74	Orsu		901,356,079.50
	803,111,103.24	Oru-East		831,772,188.94
	947,659,291.31	Oru-West		764,728,213.62
	1,013,080,031.44	Owerri Municipal		958,344,796.05
	922,129,506.93	Owerri North		1,021,092,989.89
	978,785,733.13	Owerri West		1,051,029,587.44
	24,226,915,440.92	Total		23,886,404,051.30



REPORT OF THE AUDITOR-GENERAL ON THE
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NOTE 6 (A) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020

OVERHEAD COST

S/N	LOCAL GOVT COUNCIL	NOTE	ACTUAL 2020	ACTUAL 2019
6 A				
	AbohMbaise		233,759,175.99	192,061,721.00
	AhiazuMbaise		227,510,194.00	137,165,606.88
	Ehime Mbano		240,420,894.58	21,820,686.78
	EzinihitteMbaise		224,173,267.61	149,067,046.80
	Ideato North		204,382,400.32	157,590,494.01
	Ideato South		209,620,261.43	121,889,674.84
	IhitteUboma		235,978,066.25	59,607,899.00
	Ikeduru		218,953,554.82	185,514,701.51
	IsialaMbano		219,285,104.87	49,006,846.00
	Isu		210,392,565.90	154,906,706.87
	Mbaitoli		227,784,692.26	224,451,084.76
	NgorOkpala		204,790,032.72	248,214,897.12
	Njaba		227,293,200.49	54,442,298.55
	Nkwerre		257,867,501.28	97,987,514.54
	Nwangele		266,498,924.25	144,668,875.48
	Obowo		255,504,842.63	49,500,648.84
	Oguta		221,022,058.00	151,090,247.88
	Ohaji/Egbema		240,174,580.09	71,262,487.89
	Okigwe		199,603,496.70	52,782,544.88
	Onuimo		223,597,868.77	61,503,457.15
	Orlu		209,226,545.82	131,876,683.03
	Orsu		274,294,809.51	28,092,295.00
	Oru-East		246,067,475.82	60,178,876.82
	Oru-West		246,768,245.82	119,072,981.74
	Owerri Municipal		208,539,363.36	221,214,120.40
	Owerri North		223,632,715.85	151,686,000.00
	Owerri West		231,274,787.87	96,805,575.24
	Total		6,188,416,627.01	3,193,461,973.01



REPORT OF THE AUDITOR-GENERAL ON THE
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NOTE 6 (B) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER ,2020

OVERHEAD COST

S/N	LOCAL GOVT COUNCIL	NOTE	ACTUAL 2020	ACTUAL 2019
6 B				
	AbohMbaise		278,499,172.17	188,785,121.00
	AhiazuMbaise		237,270,145.82	156,569,432.66
	Ehime Mbano		240,420,694.58	21,370,686.78
	EzinihitteMbaise		239,318,267.61	143,185,917.00
	Ideato North		248,550,700.32	132,891,682.02
	Ideato South		236,584,103.43	133,081,074.84
	IhitteUboma		235,530,171.24	56,418,898.81
	Ikeduru		218,953,555.50	173,467,242.91
	IsialaMbano		291,375,104.83	48,631,845.00
	Isu		251,703,965.82	147,054,256.87
	Mbaitoli		277,254,692.26	238,798,819.48
	NgorOkpala		202,885,727.72	176,857,725.92
	Njaba		266,563,200.49	37,068,496.64
	Nkwerre		252,459,821.28	102,847,923.24
	Nwangele		362,697,288.83	144,734,875.48
	Obowo		259,409,562.63	59,731,156.24
	Oguta		281,091,316.95	206,381,504.25
	Ohaji/Egbema		248,101,415.09	72,588,353.89
	Okigwe		232,103,496.70	51,947,845.05
	Onuimo		265,371,370.06	73,714,491.90
	Orlu		226,565,981.82	215,867,896.03
	Orsu		297,324,809.51	76,162,466.43
	Oru-East		245,595,210.82	87,501,294.71
	Oru-West		285,839,800.49	119,072,981.74
	Owerri Municipal		206,043,963.36	110,524,000.00
	Owerri North		233,686,715.85	124,807,056.42
	Owerri West		267,250,710.29	162,256,508.05
	Total		6,888,450,865.47	3,262,319,553.36



REPORT OF THE AUDITOR-GENERAL ON THE
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 OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 7 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER ,2020

SECURITY VOTE

S/N	LOCAL GOVT COUNCIL		ACTUAL 2020	ACTUAL 2019
7				
	Aboh Mbaise		56,565,000.00	44,785,000.00
	Ahiazu Mbaise		56,130,000.00	40,560,000.00
	Ehime Mbano		10,000,000.00	14,000,000.00
	Ezinihitte Mbaise		48,720,000.00	58,510,000.00
	Ideato North		59,750,000.00	57,230,900.00
	Ideato South		54,665,842.00	5,0520,000.00
	Ihitte Uboma		28,876,000.00	28,469,000.00
	Ikeduru		17,365,000.00	52,545,000.00
	Isiala Mbano		48,910,000.00	48,960,000.00
	Isu		39,408,399.92	52,695,000.00
	Mbaitoli		49,470,000.00	40,275,000.00
	Ngor Okpala		30,180,295.00	58,380,000.00
	Njaba		34,220,000.00	46,730,000.00
	Nkwerre		39,360,000.00	46,350,000.00
	Nwangele		52,870,000.00	54,865,000.00
	Obowo		41,500,000.00	51,419,000.00
	Oguta		52,000,000.00	67,890,000.00
	Ohaji/Egbema		24,500,000.00	56,415,000.00
	Okigwe		32,500,000.00	53,630,529.00
	Onuimo		45,100,000.00	35,481,901.00
	Orlu		17,564,000.00	55,190,000.00
	Orsu		23,030,000.00	63,631,000.00
	Oru-East		64,807,800.00	36,980,000.00
	Oru-West		34,500,000.00	33,480,000.00
	Owerri Municipal		53,400,000.00	43,300,000.00
	Owerri North		19,500,000.00	38,495,000.00
	Owerri West		35,719,000.00	48,645,000.00
	Total		1,070,611,336.92	1,279,462,330.00



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NOTE 8 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER ,2020

INTEGRATED FARM PROJECT

S/N	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2020</u>	<u>ACTUAL 2019</u>
8			
	AbohMbaise	200,000.00	480,000.00
	AhiazuMbaise	-	1,059,000.00
	Ehime Mbano	-	7,827,000.00
	EzinihiteMbaise	-	0.00
	Ideato North	-	250,000.00
	Ideato South	100,000.00	0.00
	IhitteUboma	-	0.00
	Ikeduru	-	1,085,500.00
	IsialaMbano	-	0.00
	Isu	-	400,000.00
	Mbaitoli	-	0.00
	NgorOkpala	400,000.00	500,000.00
	Njaba	-	0.00
	Nkwerre	532,000.00	0.00
	Nwangele	-	300,000.00
	Obowo	-	0.00
	Oguta	1,837,124.00	0.00
	Ohaji/Egbema	-	0.00
	Okigwe	-	0.00
	Onuimo	-	0.00
	Orlu	-	492,000.00
	Orsu	1,503,500.00	0.00
	Oru-East	-	0.00
	Oru-West	351,000.00	0.00
	Owerri Municipal	-	0.00
	Owerri North	-	0.00
	Owerri West	618,000.00	811,000.00
	Total	5,541,624.00	13,204,500.00



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NOTE 9 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER ,2020

COVID -19 PALLIATIVE EXPENSES

S/N	LOCAL GOVT COUNCIL	ACTUAL 2020	ACTUAL 2019
9			
	AbohMbaise	2,710,000.00	0.00
	AhiazuMbaise	4,000,000.00	0.00
	Ehime Mbano	-	0.00
	EzinihitteMbaise	-	0.00
	Ideato North	-	0.00
	Ideato South	4,790,000.00	0.00
	IhitteUboma	-	0.00
	Ikeduru	734,999.97	0.00
	IsialaMbano	2,210,000.00	0.00
	Isu	2,000,000.00	0.00
	Mbaitoli	-	0.00
	NgorOkpala	2,450,000.00	0.00
	Njaba	5,050,000.00	0.00
	Nkwerre	4,000,000.00	0.00
	Nwangele	5,600,000.00	0.00
	Obowo	2,000,000.00	0.00
	Oguta	2,383,000.00	0.00
	Ohaji/Egbema	10,199,700.00	0.00
	Okigwe	-	0.00
	Onuimo	-	0.00
	Orlu	4,000,000.00	0.00
	Orsu	4,000,000.00	0.00
	Oru-East	4,830,000.00	0.00
	Oru-West	4,571,552.67	0.00
	Owerri Municipal	2,210,000.00	0.00
	Owerri North	6,000,000.00	0.00
	Owerri West	-	0.00
	Total	73,739,252.64	0.00



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NOTE 10 (A) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020

CAPITAL EXPENDITURE

S/N	LOCAL GOVT COUNCIL	NOTE	ACTUAL 2020	ACTUAL 2019
10A				
	AbohMbaise		621,074,970.40	499,398,187.26
	AhiazuMbaise		622,925,855.72	507,402,420.40
	Ehime Mbano		635,338,623.67	606,898,091.26
	EzinihitteMbaise		647,965,855.72	486,870,191.96
	Ideato North		602,990,952.68	537,684,419.26
	Ideato South		615,388,966.72	498,434,019.26
	IhitteUboma		596,723,012.55	573,725,726.82
	Ikeduru		616,675,855.75	549,913,419.26
	IsialaMbano		625,171,150.78	583,201,976.97
	Isu		607,297,651.72	604,590,669.26
	Mbaitoli		615,521,401.71	636,261,222.26
	NgorOkpala		642,893,954.72	583,217,572.81
	Njaba		608,181,725.30	592,967,275.26
	Nkwerre		597,049,707.72	491,076,419.26
	Nwangele		581,775,855.72	477,657,419.26
	Obowo		625,488,855.72	562,351,813.26
	Oguta		609,069,901.72	570,840,913.26
	Ohaji/Egbema		617,300,186.72	594,419,796.26
	Okigwe		707,703,130.24	560,757,975.26
	Onuimo		627,646,653.01	536,503,419.62
	Orlu		719,686,770.70	592,820,399.26
	Orsu		580,671,225.55	523,455,419.26
	Oru-East		749,476,704.77	558,305,122.89
	Oru-West		632,145,732.24	547,432,766.92
	Owerri Municipal		611,829,376.72	540,635,619.26
	Owerri North		607,058,492.94	599,938,317.03
	Owerri West		626,032,355.73	703,513,231.06
	Owerri West		626,032,355.73	703,513,231.06
	Total		16,951,084,926.94	15,120,273,823.90



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 OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 10 (B) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020

CAPITAL EXPENDITURE

S/N	LOCAL GOVT COUNCIL	NOTE	ACTUAL 2020	ACTUAL 2019
10 B				
	Aboh Mbaize		601,299,214.22	479,298,187.26
	Ahiazu Mbaize		614,175,855.72	508,461,419.26
	Ehime Mbanjo		633,810,623.67	598,398,071.26
	Ezinihitte Mbaize		635,675,855.72	481,249,691.96
	Ideato North		594,130,952.68	527,084,419.26
	Ideato South		600,426,151.72	481,413,419.26
	Ihitte Uboma		596,263,612.55	547,425,726.82
	Ikeduru		613,800,855.04	544,963,419.26
	Isiala Mbanjo		589,536,150.78	523,701,976.97
	Isu		607,297,651.72	600,020,669.26
	Mbaitoli		615,521,401.71	631,148,722.26
	Ngor Okpala		635,461,854.72	696,283,569.66
	Njaba		609,448,675.30	505,400,084.26
	Nkwerre		597,049,707.72	487,263,419.26
	Nwangele		562,175,855.72	468,637,419.26
	Obowo		625,488,855.72	549,636,813.26
	Oguta		610,907,025.72	520,961,209.26
	Ohaji/Egbema		607,804,471.72	597,439,775.26
	Okigwe		707,703,130.24	560,757,975.26
	Onuimo		608,296,151.72	536,503,419.26
	Orlu		719,680,770.70	559,820,399.26
	Orsu		566,300,225.55	489,075,590.83
	Oru-East		681,476,809.57	587,486,499.39
	Oru-West		632,496,732.24	547,432,766.92
	Owerri Municipal		602,416,291.72	540,635,619.26
	Owerri North		607,058,492.94	597,938,317.26
	Owerri West		626,032,355.73	704,324,231.66
	Total		16,701,735,732.56	14,872,762,832.15



REPORT OF THE AUDITOR-GENERAL ON THE
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 OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 11 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020
CASH BALANCES

S/N	LOCAL GOVT COUNCIL	NOTE	ACTUAL 2020	ACTUAL 2019
	Aboh Mbaise		1,837,143.18	331,166.06
	Ahiazu Mbaise		854.00	8,000,728.99
	Ehime Mbano		45,200.20	5,338,662.91
	Ezinihitte Mbaise		12,450.38	10,702,061.70
	Ideato North		21,300.80	5,361.00
	Ideato South		28,982.06	240,885.00
	IhitteUboma		850.00	2,871,407.84
	Ikeduru		25,850.34	23,024.96
	IsialaMbano		186,119.00	5,466,439.00
	Isu		258.00	4,200.00
	Mbaitoli		5,050.00	7,162,552.25
	NgorOkpala		71,319.51	2,784,441.84
	Njaba		8,565.00	56,055.05
	Nkwerre		2,540.00	79,797.65
	Nwangele		11,832.90	970.53
	Obowo		6,250.00	2,317,718.56
	Oguta		1,212,801.30	1,004,500.96
	Ohaji/Egbema		3,480.00	2,427,185.99
	Okigwe		0.00	220,150.88
	Onuimo		135,000.00	163,155.05
	Orlu		207.41	9,425.50
	Orsu		2,327,422.99	2,370,744.38
	Oru-East		1,647.37	22,545,503.89
	Oru-West		4,355.00	25,373,078.00
	Owerri Municipal		24,000.00	2,870.00
	Owerri North		1,452.78	748,324.31
	Owerri West		5,670.10	5,670.10
	Total		5,980,602.32	100,256,082.40



REPORT OF THE AUDITOR-GENERAL ON THE
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 OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 12 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020
BANK BALANCES

S/N	LOCAL GOVT COUNCIL	NOTE	ACTUAL 2020	ACTUAL 2019
	Aboh Mbaize		55,798,431.78	10,101,851.10
	Ahiazu Mbaize		72,564,884.86	10,709,994.79
	Ehime Mbano		57,217,115.27	-3,926,856.30
	Ezinihitte Mbaize		82,954,107.05	26,408,274.43
	Ideato North		67,161,662.18	2,300,203.23
	Ideato South		67,102,902.26	16,938,529.63
	IhitteUboma		65,384,823.81	613,803.35
	Ikeduru		81,643,520.41	22,328,126.58
	Isiala Mbano		62,267,242.20	5,082,906.15
	Isu		70,667,504.24	4,884,769.68
	Mbaitoli		79,169,274.48	22,773,092.07
	Ngor Okpala		65,021,175.57	465,856.18
	Njaba		65,284,787.38	5,410,783.46
	Nkwerre		68,960,223.78	15,041,232.15
	Nwangele		65,172,694.36	6,153,511.57
	Obowo		72,548,050.38	39,529,021.44
	Oguta		66,289,107.47	15,269,345.04
	Ohaji/Egbema		69,544,180.72	8,067,575.01
	Okigwe		63,406,655.59	8,221,014.95
	Onuimo		67,240,227.01	3,957,192.19
	Orlu		55,834,449.83	1,205,765.54
	Orsu		57,648,476.96	7,052,949.17
	Oru-East		75,738,545.86	13,363,912.59
	Oru-West		92,922,584.25	28,476,151.13
	Owerri Municipal		73,464,971.18	18,672,040.86
	Owerri North		75,036,322.35	7,932,932.11
	Owerri West		67,430,577.33	15,828,543.57
	Total		1,869,474,498.56	312,862,521.67



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NOTE 13 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020

SALARY ADVANCE

ACTUAL 2019	<u>LOCAL GOVT COUNCIL</u>	<u>SALARY ADVANCE</u>	<u>DEBTORS</u>	<u>LOANS</u>	<u>TOTAL 2020</u>
455,348.78	Aboh Mbaise	455,348.78	0.00	0.00	455,348.78
4,252,044.60	Ahiazu Mbaise	4,252,044.60	0.00	0.00	4,252,044.60
0.0	Ehime Mbano	-	0.00	0.00	-
1,598,626.01	Ezinihitte Mbaise	1,598,626.01	0.00	0.00	1,598,626.01
0.00	Ideato North	-	0.00	0.00	-
0.00	Ideato South	-	0.00	0.00	-
0.00	IhitteUboma	-	0.00	0.00	-
1,365,858.90	Ikeduru	1,365,858.90	0.00	0.00	1,365,858.90
5,029,727.00	IsialaMbano	5,029,727.00	0.00	0.00	5,029,727.00
0.00	Isu	-	0.00	0.00	-
4,944,970.81	Mbaitoli	4,944,970.81	0.00	0.00	4,944,970.81
0.00	NgorOkpala	-	0.00	0.00	-
0.00	Njaba	-	0.00	0.00	-
171,091.30	Nkwerre	171,091.30	0.00	0.00	171,091.30
0.00	Nwangele	-	0.00	0.00	-
2,076,437.18	Obowo	2,076,437.18	0.00	0.00	2,076,437.18
0.00	Oguta	-	0.00	0.00	-
2,357,544.65	Ohaji/Egbema	2,357,544.65	0.00	0.00	2,357,544.65
0.00	Okigwe	-	0.00	0.00	-
0.00	Onuimo	-	0.00	0.00	-
0.00	Orlu	-	0.00	0.00	-
0.00	Orsu	-	0.00	0.00	-
0.00	Oru-East	-	0.00	0.00	-
0.00	Oru-West	-	0.00	0.00	-
0.00	Owerri Municipal	-	0.00	0.00	-
0.00	Owerri North	-	0.00	0.00	-
0.00	Owerri West	277,800.00	0.00	0.00	277,800.00
22,251,649.23	Total	22,529,449.23	0.00	0.00	22,529,449.23



REPORT OF THE AUDITOR-GENERAL ON THE
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CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 14 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER ,2020

IMPREST

S/N	<u>LOCAL GOVT COUNCIL</u>	<u>NOTE</u>	<u>ACTUAL 2020</u>	<u>ACTUAL 2019</u>
14	AbohMbaise		35,582,700.00	19,907,700.00
	AhiazuMbaise		35,050,000.00	15,295,000.00
	Ehime Mbano		25,682,000.00	14,452,000.00
	EzinihitteMbaise		77,475,000.00	52,755,000.00
	Ideato North		42,227,000.00	30,327,300.00
	Ideato South		58,596,000.00	36,581,000.00
	IhitteUboma		55,770,000.00	35,580,000.00
	Ikeduru		59,235,000.00	41,135,000.00
	IsialaMbano		19,410,000.00	22,941,605.00
	Isu		39,955,000.00	37,995,000.00
	Mbaitoli		22,920,000.00	24,088,600.00
	NgorOkpala		16,180,000.00	22,528,513.85
	Njaba		57,187,600.00	41,417,600.00
	Nkwerre		55,355,000.00	38,565,000.00
	Nwangele		61,490,730.96	48,220,730.96
	Obowo		34,629,000.00	15,569,000.00
	Oguta		61,251,000.00	51,981,000.00
	Ohaji/Egbema		49,468,500.00	29,908,500.00
	Okigwe		27,795,000.00	26,705,000.00
	Onuimo		53,015,000.00	35,405,000.00
	Orlu		28,663,959.00	28,568,395.00
	Orsu		42,496,000.00	20,016,000.00
	Oru-East		24,525,750.00	19,002,750.00
	Oru-West		33,528,900.00	25,243,600.00
	Owerri Municipal		59,468,000.00	42,678,000.00
	Owerri North		26,960,000.00	18,230,000.00
	Owerri West		20,680,840.00	17,844,840.00
	Total		1,124,597,979.96	812,942,134.81



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CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 15 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

SERVICE ADVANCES

TOTAL 2019	LOCAL GOVT COUNCIL	INTEGRATED FARM PROJECTS	PERSONAL ADVANCE	ROAD GRADING	CHAPEL PROJECTS	CONSTRUCTION & RENOVATION OF BUILDING	OTHERS	TOTAL 2020
395,577,898.30	<u>AhoMmbaise</u>	0.00	328,749,958.30	85,663,700.00	0.00	0.00	0.00	414,413,658.30
284,778,379.24	AhiazuMbaise	1,059,000.00	325,955,287.57	5,000,000.00	0.00	0.00	0.00	332,014,297.57
357,873,795.35	Ehime Mbano	0.00	170,538,459.35	179,133,336.00	8,500,000.00	0.00	450,200.47	358,171,995.82
322,791,324.00	EzinihitteMbaise	1,177,650.00	307,753,674.00	27,385,000.00	5,620,000.00	2,000,000.00	0.00	343,936,324.00
397,113,269.06	Ideato North	1,857,200.00	329,555,269.06	52,100,000.00	13,950,000.00	9,705,000.00	2,500,000.00	409,667,469.06
266,095,786.67	Ideato South	140,000.00	215,372,186.67	33,295,600.00	4,850,000.00	20,577,815.00	17,400,000.00	291,635,601.67
520,727,252.24	IhitteUlboma	2,568,000.00	365,142,547.25	129,710,000.00	32,900,000.00	0.00	0.00	530,320,547.25
508,596,638.79	Ikeduru	1,745,500.00	504,776,138.82	4,950,000.00	0.00	0.00	0.00	511,471,638.82
373,060,971.22	IsialaMbano	0.00	228,628,758.34	0.00	0.00	167,280,700.00	0.00	395,909,458.34
272,499,786.81	Isu	1,419,350.00	204,394,686.81	47,972,750.00	16,850,000.00	0.00	0.00	270,636,786.81
421,045,528.45	Mbaitoli	0.00	370,944,128.45	20,635,000.00	0.00	30,635,000.00	0.00	422,214,128.45
593,989,489.75	NgorOkpala	4,000,000.00	537,947,701.75	33,697,000.00	0.00	30,081,488.00	0.00	605,726,189.75
554,643,048.44	Njaba	405,000.00	398,048,337.89	90,919,710.55	0.00	0.00	49,500,000.00	538,873,048.44
385,100,423.90	Nkwere	0.00	269,682,103.90	125,366,000.00	15,849,000.00	3,400,000.00	3,313,000.00	417,610,103.90
356,768,846.89	Nwangele	5,776,671.53	257,773,810.78	46,000,000.00	12,800,000.00	2,105,000.00	915,000.00	325,37,482.31
457,350,093.76	Obowo	0.00	450,149,873.76	27,735,500.00	0.00	0.00	0.00	477,885,373.76
583,744,159.14	Oguta	74,760.00	451,789,370.34	100,923,769.85	16,000,000.00	0.00	0.00	568,787,900.19
606,050,985.57	Ohaji/EGBEMA	4,459,700.00	435,334,150.57	127,749,000.00	0.00	21,300,000.00	33,916,715.00	622,759,565.57
299,359,616.38	Okigwe	0.00	288,069,616.38	10,200,000.00	0.00	0.00	0.00	298,269,616.38
345,417,239.51	Onuimo	5,776,671.53	285,927,567.98	45,980,000.00	12,800,000.00	0.00	0.00	350,484,239.51
466,494,158.52	Orlu	4,150,000.00	335,425,490.52	76,871,140.00	12,850,000.00	41,332,528.00	0.00	470,629,158.52
370,552,035.64	Orsu	8,847,250.00	330,760,032.57	0.00	10,550,000.00	20,000,000.00	3,000,000.00	373,157,282.57
405,086,377.67	Oru-East	8,078,000.00	152,718,377.87	311,877,065.00	0.00	67,999,895.00	0.00	537,673,337.87
235,856,090.16	Oru-West	6,909,100.00	190,704,168.16	0.00	29,957,150.00	0.00	0.00	227,570,418.16
459,795,359.22	Owerri Municipal	0.00	491,283,935.37	5,495,685.00	373,040.00	7,175,250.00	0.00	504,327,910.37
526,503,647.00	Owerri North	110,000.00	505,549,647.00	14,060,000.00	0.00	13,500,000.00	0.00	533,219,647.00
368,494,957.95	Owerri West	0.00	365,902,551.06	0.00	0.00	0.00	0.00	365,902,551.06
11,135,367,159.63	Total	55,553,853.06	9,098,877,830.52	1,602,720,256.40	193,399,190.00	437,092,676.00	110,994,915.47	11,498,638,721.45



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CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS
 NOTE 16 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020
UNREMITTED DEDUCTIONS

ACTUAL 2019	LOCAL GOVT COUNCIL	ACTUAL FIGURES FOR THE YEAR ENDED 31 st DECEMBER 2020								
		PAYE	VAT	WHT	SUNDRY UNION & NULGE	EDUCATION RATE	DEV. LEVY	IMO FOUND. & CAP. RATE	RETENTION FEE	TOTAL
13,886,923.21	AbohMbaise	8,076,991.42	1,895,147.82	1,562,988.52	2,351,795.45	0	-	-	-	13,886,923.21
11,546,291.81	AhiazuMbaise	5,524,106.67	4,630,152.32	4,206,275.55	4,072,491.64	705,225.01	-	-	-	19,138,251.19
1,499,257.56	Ehime Mbano	-		1,499,257.56	-	0	-	-	-	1,499,257.56
47,841,058.50	EzinihitteMbaise	29,471,786.46	7,148,047.06	7,148,047.06	5,087,019.00	48,200.00	1,062,041.08	-	-	47,841,058.50
19,655,657.38	Ideato North	5,680,555.33	7,260,482.37	5,116,510.37	1,503,509.31	300	-	-	94,300.00	19,655,657.38
36,589,086.94	Ideato South	18,999,495.70	7,374,304.38	2,242,032.65	7,396,454.13	502,000.08	-	-	74,800.00	36,589,086.94
37,482,889.21	IhitteUboma	23,362,000.48	4,071,080.35	3,992,234.53	5,971,073.85	0	-	86,500.00	-	37,482,889.21
20,692,392.40	Ikeduru	11,242,331.68	9,179,707.17	2,836,707.17	-2,566,353.62	0	-	-	-	20,692,392.40
19,040,545.54	IsialaMbano	2,925,549.27	7,824,078.84	8,290,917.43	4,651,882.08	0	0	0.00	0	23,692,427.62
37,170,387.10	Isu	22,335,107.51		8,671,725.92	6,163,553.67	0	-	-	-	37,170,387.10
74,950,324.43	Mbatoli	32,072,152.50	19,305,352.56	19,305,352.55	2,921,547.74	398,919.31		946,999.77	-	74,950,324.43
73,964,322.74	NgorOkpala	15,010,967.27	8,530,405.68	5,071,445.43	6,822,407.51	0	-	-	1,550,283.00	36,985,508.89



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60,290,102.69	Njaba	43,131,663.98	4,545,629.65	4,385,018.16	9,486,694.90	8,050.00	-	-	-	-	61,557,056.69
6,844,056.13	Nkwerre	8,125,525.23	2,280,333.65	2,398,985.39	-5,960,788.14	0	-	-	-	-	6,844,056.13
38,540,268.29	Nwangele	29,859,360.30	2,860,496.17	352,492.24	2,295,485.58	0	-	-	-	-	38,540,268.29
1,113,995.38	Obowo	0	0	1,113,995.38		0	-	-	-	-	1,113,995.38
22,894,546.28	Oguta	7,649,956.42	1,262,119.66	134,994,23.8	483,046.40	0	-	-	-	-	22,894,546.28
47,321,449.48	Ohaji/Egbema	23,151,608.03	7,690,632.03	9142.27	15,762,593.59	707,473.56	-	-	-	-	47,321,449.48
15,200,446.94	Okigwe	9,654,070.72	1,350,000.00		4,196,376.22	0	-	-	-	-	15,200,446.94
36,214,028.62	Onuimo	32,648,938.83	3,456,000.00		109,089.79	0	-	-	-	-	36,214,028.62
27,967,632.38	Orlu	14,408,626.69	2,076,299.63	603,634.22	5,446,361.84	0	-	-	-	-	27,967,632.38
54,565,935.48	Orsu	36,242,922.63	357,250.00	357,250.00	947,790.88	21,732,698.90	-	-	-	-	59,637,912.41
14,502,669.00	Oru-East	6,988,044.00	2,812,602.38	281,260.38	1,889,420.27	0	-	-	-	-	14,502,669.03
9,423,520.40	Oru-West	4,250,760.81	5,518,612.52	676,530.63	-7,111,161.56	0	-	-	-	-	9,423,520.40
13,155,267.84	Owerri Municipal	880,894.92	736,510.41	491,007.00	714,460.00	4,136,462.06	-	-	-	-	6,959,334.39
15,570,268.55	Owerri North	6,023,739.06	1,080,483.91	6,651,076.93	1,711,788.65	0	-	-	-	103,180.00	15,570,268.55
93,228,767.04	Owerri West	50,438,892.17	9,145,371.75	7,623,480.37	25,966,318.34	172,407.65	-	-	-	-	93,401,170.28
851,152,091.32		448,156,048.08	122,391,100.31	125,612,055.51	100,312,857.52	28,411,736.57	1,007,341.08	1,033,499.77	1,822,563.00	826,732,519.68	



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NOTE 17 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

DEPOSITS

<u>ACTUAL 2019</u>	<u>LOCAL GOVT COUNCIL</u>	<u>INDIVIDUAL & ORGANISATIONS</u>	<u>RETENTION FEES</u>	<u>UNCLAIMED SALARY & ALLOWANCES</u>	<u>NUJGE / PTE BICYCLE/ MOTORCYCLE REFUNDS</u>	<u>NHE DEDUCTION</u>	<u>RETAINERS</u>	<u>NUJGE MULTI PURPOSE LOAN</u>	<u>OTHER SUNDRY DEDUCTIONS</u>	<u>TOTAL 2020</u>
863,726.35	AbohMbaise	-	-	863,726.35	-	-	-	-	-	863,726.35
20,454,169.73	AhiazuMbaise	8,727,087.85	-	12,005,181.63	800.00	-	-	-	-	20,733,069.48
4,405,253.89	Ehime Mbano		-		-	-	-	-	4,405,253.89	4,405,253.89
13,801,654.02	EzinihitteMbaise	1,484,594.09	70,254.40	12,246,805.53	-	-	-	-	-	13,801,654.02
3,354,623.85	Ideato North	10,115.00	329,588.25	2,879,187.23	122,868.37	12,865.00	-	-	-	3,354,623.85
45,428,800.42	Ideato South	29,173,307.55		15,087,399.86	104,290.25	223,977.53	-	-	839,825.23	45,428,800.42
9,392,114.33	IhitteUboma	971,440.29	0.00	8,420,674.04	0.00	-	-	-	0.00	9,392,114.33
1,061,506.20	Ikeduru	220,011.19	-	841,495.01	-	-	-	-	-	1,061,506.20
12,019,343.20	IsialaMbano	-	-	-	-	-	-	-	12,019,343.20	12,019,343.20
620,956.15	Isu	31,883.00	-	589,073.15	-	-	-	-	-	620,956.15
6,964,133.60	Mbaitoli	6,964,133.60	-	-	-	-	-	-	-	6,964,133.60
36,350,111.17	NgorOkpala	16,651,695.04	-	19,698,416.13	-	-	-	-	-	36,350,111.17
10,352,800.00	Njaba	2,074,028.82	3,719.60	8,170,551.58	28,000.00	-	76,500.00	-	-	10,352,800.00
8,757,119.27	Nkwerre	-	-	7,544,117.86	631,584.04	581,417.37	-	-	-	8,757,119.27
290,756.40	Nwangele	-	-	290,756.40	-	-	-	-	-	290,756.40



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319,214.80	Obovo	0.0	-	-	-	-	-	-	-	-	-	319,214.80	319,214.80
3,569,672.35	Oguta	-	-	-	-	2,736,569.09	-	-	-	-	833,103.26	-	3,569,672.35
2,640,743.80	Ohaji/Egbema	292,898.20	-	-	-	1,441,615.60	906,230.00	-	-	-	-	-	2,640,743.80
290,756.40	Okigwe	-	-	-	-	-	-	-	-	-	-	290,756.40	290,756.40
98,932,397.10	Onuimo	-	-	-	-	-	-	-	-	-	-	98,932,397.10	98,932,397.10
45,866,107.02	Orlu	1,551,042.87	-	-	-	44,253,564.15	-	-	-	-	-	61,500.00	45,866,107.02
12,203,999.76	Orsu	12,342,769.96	-	-	-	-	-	-	-	-	-	-	12,342,769.96
-	Oru-East	-	-	-	-	-	-	-	-	-	-	-	-
3,044,100.32	Oru-West	2,160,442.48	-	-	-	883,657.84	-	-	-	-	-	-	3,044,100.32
4,402,573.42	Owerri Municipal	772,724.00	-	-	-	3,492,608.31	-	137,241.11	-	-	-	-	4,402,573.42
39,421,056.10	Owerri North	3,439,903.54	-	-	-	35,981,152.56	-	-	-	-	-	-	39,421,056.10
15,701,615.72	Owerri West	3,100,000.00	-	-	-	12,582,951.72	18,664.00	-	-	-	-	-	15,701,615.72
400,509,305.37	Total	89,968,077.48	403,562.25	190,009,504.04	1,812,436.66	955,501.01	76,500.00	833,103.26	116,868,290.62	400,926,975.32	400,926,975.32	400,926,975.32	400,926,975.32

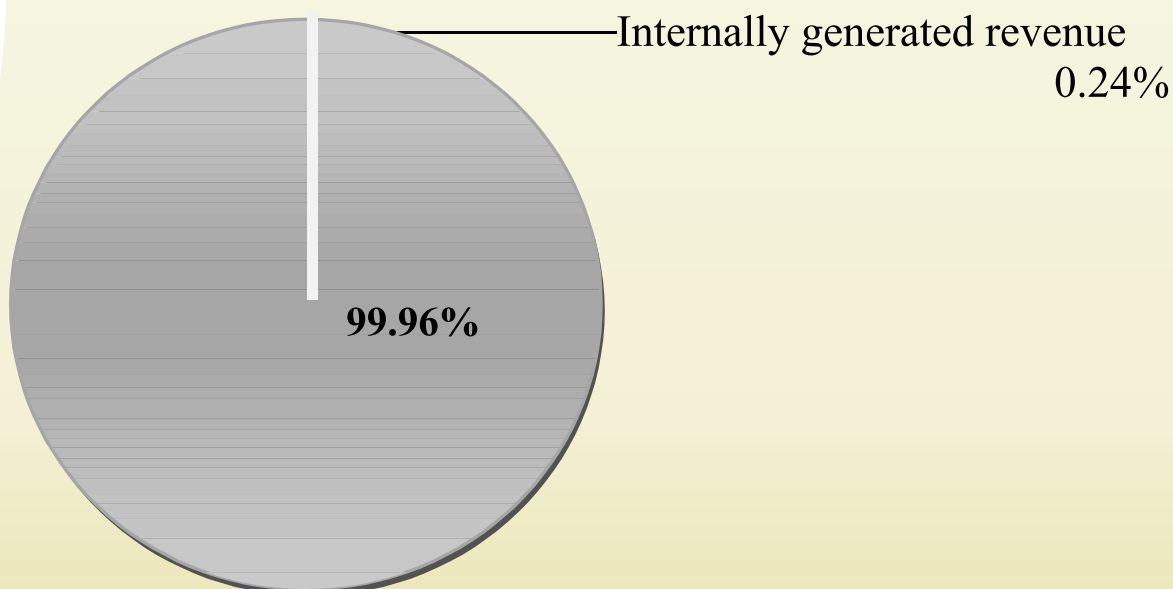


REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
 OF IMO STATE LOCAL GOVERNMENT COUNCILS

SUPPLEMENTARY NOTES ON THE CONSOLIDATED FINANCIAL REPORTS AS AT 31ST DECEMBER, 2020

1. **TRANSFERS TO LOCAL GOVERNMENT COUNCILS BY THE STATE JOINT LOCAL GOVERNMENT ACCOUNT (SJLGA).**
 1.1

Inflow Description	Amount ₦	Percentage
Statutory Allocation from FAAC	45,624,059,558.75	
Statutory Allocation/ Transfers to LGCs	49,511,132,646.06	99.96%
10% Share of State IGR	0.00	0.0
Internally Generated Revenue	121,001,608.47	0.24%
Other Revenue Sources	<u>0.00</u>	
Grand Total	49,632,134,254.53	100%





REPORT OF THE AUDITOR-GENERAL ON THE
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1.2. COMPARATIVE SUMMARY OF STATE JOINT LOCAL GOVERNMENT ACCOUNT(SJLGA) RELEASES TO LOCAL GOVERNMENT COUNCILS

YEAR 2019			YEAR 2020	
Remarks	Amount ₦		Amount ₦	Remarks
	<u>49,674,667,668.31</u>	Statutory Allocation from FAAC	<u>45,624,059,558.75</u>	
	43,723,060,608.73	Statutory Allocation/ Transfers to LGCs	49,511,132,646.06	
	0.00 127,212,340.21	10% Share of State IGR Internally Generated Revenue	0.00 121,001,608.47	
	0.00	Other Revenue Sources	0.00	
	43,850,267,948.94	Grand Total	49,632,134,254.53	
	0.00	Excess Funding to LGC's in comparison to FAAC Revenue Allocation .	3,887,073,087.31	
	5,951,607,059.58	Under Funding to LGC's in comparison to FAAC Revenue Allocation.	0.00	

INFLOW:

1.3 The total sum of Forty Five Billion, Six Hundred and Twenty Four Million Fifty Nine Thousand Five Hundred and Fifty Eight Naira Seventy Five Kobo (~~₦45,624,059,558.75~~) only accrued to the Imo State Local Government Councils as total inflow of statutory revenue for the period 1st January, 2020 to 31st December, 2020 from the Federation Account Allocation Committee (FAAC). Details in Note Number 1 and Supplementary Note No- 1 of this Financial Statements .

TRANSFERS TO LOCAL GOVERNMENT COUNCILS :

1.4 The total sum of ₦49,511,132,646.06 only, which represents 108.5% of the total FAAC Statutory Allocation inflow of ~~₦45,624,059,558.75~~. was transferred to Imo State Joint Local Government Account (SJLGA) for the period under review.

This comprised the following:

- (a) Year 2019 balance of FAAC Allocation - ~~₦3,887,073,087.31~~
- (b) Year 2020 FAAC Allocation ~~₦45,624,059,558.75~~
- Total **₦49,511,132,646.06**

The disbursed funds are from;



REPORT OF THE AUDITOR-GENERAL ON THE
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- (a) Direct transfers to Local Govt. Councils
- (b) Local Governments. Salary Payments (Automated)
- (c) Transfers to SUBEB for Primary School Teachers Emoluments
- (d) Salaries / Allowances to members of Council of Traditional Rulers
- (e) Transfers to SEMB for Junior Teachers Emoluments .
- (f) Salaries and Allowances for Political Office Holders
- (g) Pensions and Gratuities among other Expenses

Details in Supplementary Note 1 and Additional Notes 1-27 to this Financial Statements.

NOTE

In summary the total sum of **₦45,624,059,558.75** received from FAAC were fully released to the 27 Local Government Councils of Imo State through Transfers and Disbursements during the period under review. See Note 1 and Supplementary Note 1 for details.

2.10% STATE GOVERNMENT INTERNALLY GENERATED REVENUE

During the period under review the Local Government Councils did not receive its share of 10% of the State Internally Generated Revenue. This accounts for the Low revenue performance of the Councils in the period under review.

3. INTERNALLY GENERATED REVENUE:

The Internally Generated Revenue for the Imo State Local Government Councils amounted to N121,001,608.47 for the period under review which represents 0.24% of the accrued inflow of **N49,632,134,254.53**. This showed that the Imo State Local Government Councils solely depend on Statutory Allocation from the Federation Account Allocation Committee (FAAC) for survival, despite several advice to improve and explore other sources of revenue. This gave an abysmal poor budget performance of N121,001,608.4, representing 2.49% of the budget figure.

4. EXPENDITURE:

The total sum of **₦48,175,797,818.81** was expended by the Imo State Local Government Councils as follows:

Outflow Description	Amount ₦	Percentage
Personnel Emolument	23,886,404,051.30	49.58%
Overhead Cost	6,188,416,627.01	12.84%
Capital Expenditure	16,951,084,926.94	35.20%
Security Vote	1,070,611,336.92	2.22%
Integrated Farms Project	5,541,624.00	0.01%
COVID- 19 Palliative	73,739,252.64	0.15%
Grand Total	48,175,797,818.81	100%



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Personal Emolument		49.58%
Overhead Cost		12.84%
Capital Expenditure		35.20%
Security Vote		2.22%
Integrated Farm Project		0.01%
COVID – 19 Palliative		0.15%

From the above analysis, Capital Expenditure amounting to N16,951,084,926.94 representing 35.20% of the total sum of N48,175,797,818.81 was expended within the financial year ended 31st December 2020. See Note Nos. 5,6,7,8,9& 10 for details.

5. GENERAL STATE OF ACCOUNTS AND RECORD KEEPING

The pattern and manner of keeping and rendering accounting books and records as observed in the Imo State Local Government Councils were inadequate as highlighted in my Inspection Audit Report and are as stated below:-

- Most of the payment vouchers raised were not having documentary evidences to justify the payments made.
- Most of the purchases made lacked essential documentary evidences such as Stores receipt vouchers (SRV) and Stores Issue vouchers(SIV), which showed that they were not supplied or supplied but not taken on charge, contrary to financial regulations.
- In most cases, approvals in respect of expenditures were not presented for audit examination during the Audit Inspection.
- Deductions made for Withholding Tax (WHT) and Value Added Tax (VAT) were in most cases notremitted to the appropriate Government Agencies.
- Service and Personal Imprest were not retired in due time and most imprestswere granted to nonimprest holders and Political Office Holders, which is contrary to extant financial regulations.
- Most payment vouchers were not checked and passed by the Internal Audit Unit.
- Most payment vouchers were not properly vouched and without the signatures of relevant parties to the payment vouchers.



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- h. There were lack of adequate budgetary provisions, discipline, and outright extra budgetary expenditures by most of the Local Government Councils.
- i. Monthly Bank reconciliations were hardly carried out contrary to the provisions of extant Financial regulations.

6. INTERNAL CONTROL SYSTEM:

During the audit exercise, it was observed that despite reports on the payment vouchers not being subjected to proper internal audit checks, the trend still persisted. The non-compliance was evidenced by payment vouchers being prepared and paid without passing through the Internal Audit Units and non-endorsement by Officers Controlling votes. To ensure accountability and transparency, the affected Accounting Officers are advised to strictly comply and ensure that all payment vouchers, pass through the Internal Audit Unit for pre payment audit before such payments are made. However some of the Internal control weaknesses observed in the course of our audit exercise are contained in my Audit Inspection Reports forwarded to the Local Government Councils for their response and action.

7. BUDGETARY CONTROL:

During the year under review, there were shortfalls in the targeted Statutory Allocation and Internal revenue across the Local Government Councils of the State in all the revenue heads as detailed below:

Head	Details	Budgeted N'm	Budget performance N'm	Variance N'm
1001	Capitation Rate	317,358,300.00	1,312,344.51	316,045,955.49
1002	Property Rate	848,373,335.00	25,210,458.47	823,162,876.53
1003	Licenses, Fine and Fees	1,829,035,032.00	83,842,580.00	1,745,192,452.00
1004	Earnings from Commerce	575,457,420.00	2,438,600.00	573,018,820.00
1005	Rent on L/Govt. Property	44,924,457.00	1,233,300.00	43,691,157.00
1008	Miscellaneous	1,237,182,130.00	6,964,325.49	1,230,217,804.51
1009	Statutory Allocation	72,111,412,767.00	49,511,132,646.06	22,600,280,120.94
	Grand Total	76,963,743,441.00	49,632,134,254.53	27,331,609,186.47

8. OUT FLOWS

During the year under review, the outflow profile of the Local Governments revealed that the sum of N48,175,797,818.81 was expended. This comprise payments in respect of recurrent and capital expenditure. Meanwhile it was observed that the sum of N73,089,579,664.50 were budgeted thereby resulting to underperformance of N24,913,781,845.7 as detailed below: Statement No 1 (cash flow statement)



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S/N	Details	Budgeted ₦'m	Budget Performance ₦'m	Variance ₦'m	%
1	Personnel Emolument	19,248,410,807.70	23,886,404,051.30	(4,637,993,243.60	124.10%
2	Overhead Cost	3,293,296,457	6,188,416,627.01	(2,895,120,170.01	187.91%
3	Security Vote	0.00	1,070,611,336.92	(1,070,611,336.92	N/A
4	Integrated Farms Projects	0.00	5,541,624.00	(5,541,624.00	N/A
5	COVID -19 Palliative	0.00	73,739,252.64	(73,739,252.64,	N/A
5	Capital Expenditure	50,847,872,400.00	16,951,084,926.94	33,896,787,473.06	<u>33.33%</u>
	Grand Total	73,389,579,664.70	48,175,797,818.81	25,213,781,845.89	65.64%

9.1 LIQUID ASSETS:

The Liquid Assets of the Imo State Local Government Councils stood at N1,869,455,100.88 as at 31st December, 2020 as against N413,118,604.07 in the previous year.

9.2 SALARY ADVANCES:

The total sum of N22,529,449.23 represent Advances of the Imo State Local Government Councils as at 31st December, 2020. These were advances granted to sundry Staff across the Councils over the Years, which have not been repaid/ refunded by the affected Staff in line with the Financial regulations on grant of advances. This has grossly affected the general financial activities of the Local Government Councils. It is our opinion that appropriate action be taken towards the recovering of the outstanding balances from the Staff in the various Councils.

This Office also recommends that appropriate disciplinary measures be taken against Local Government Officials who through negligence have put their respective Councils into such financial pressure.

9.3 UNRETIRED ADVANCES:

The total consolidated value of unretired advances stood at N 12,623,236,701.41 as at 31st December, 2020. The values of unretired Advances are made up of monies owed Imo State Local Government Councils by the under listed Imprest Holders and individuals across the Councils as shown below:



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S/NO.	IMPREST HOLDERS / INDIVIDUALS	AMOUNT (₦'m)
1.	Imprest	1,124,597,979.96
2.	Integrated Farm Project	55,553,853.06
3.	Individual Service Advances	9,098,877,830.52
4.	Grading of Rural Roads	1,602,720,256.40
5.	Chapel Project	193,399,190.00
6.	Construction & Renovation of Buildings	437,092,676
7.	Others	110,994,915.47,
	TOTAL	12,623,236,701.41

Furthermore, audit investigation revealed that most of these advances were granted to Sundry Staff and Political Office Holders over the years, which were not retired within the year under review. In view of the above, Audit strongly recommend that the Imo State Local Government Councils should compel the Political Office Holders, Imprest Holders, Sundry Staff, Organizations and Individuals involved to retire these advances or recover the outstanding advances and write-off where such recovery has become impossible.

10.1 DEPOSITS:

The total sum of N400,926,975.32 stood as outstanding Consolidated Deposits balance as at 31st December, 2020. This amount becomes a liability to the Imo State Local Government Councils in favour of the under listed Organizations and Individuals.

S/NO	ORGANIZATIONS AND INDIVIDUALS	AMOUNT (₦'m)
1.	Organizations and Individuals	89,968,077.48
2.	Retention Fees	403,562.25
3.	Unclaimed Salaries and Allowances	190,009,504.04
4.	NULGE/PTF Bicycle and Motorcycle Refunds	1,802,436.66
5.	NHF Deduction	955,501.01
6.	Retainers	76,500.00
7.	NULGE Multi-Purpose Loan	833,103.26
8.	Other Sundry Deductions	116,868,290.62
	TOTAL	400,926,975.32



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These Deposits were funds collected on behalf of Organizations and Individuals by the Imo State Local Government Councils. In our opinion, all major Deposits balances should be promptly remitted to the appropriate authorities while minor and negligible balances are written off.

10.2 UNREMITTED DEDUCTIONS:

Unremitted Deductions totaling N826,732,519.95 stood as outstanding balance as at 31st December, 2020 as shown below

S/NO	ORGANIZATIONS	AMOUNT (N'm)
1.	Pay As You Earn	448,156,048.08
2.	Value Added Tax	122,391,100.31
3.	Withholding Tax	125,612,055.51
4.	Sundry Union	100,312,857.52
5.	Education Rate	28,411,736.57
6.	Development Levy	1,007,341.08
7.	Imo Foundation	1,033,499.77
8.	Retention Fee	1,822,563.00
	Grand Total	826,732,519.95

These unremitted deductions were funds deducted from salaries of staff and contract payments from Local Government Council's contractors. These deductions were collected on behalf of other Governmental Organizations, but have not been remitted to these Agencies. These deductions are now liabilities to the Imo State Local Government Councils. In our opinion, unremitted tax deductions should be remitted to the Board of Internal Revenue and Federal Inland Revenue Services forthwith.

11.0 AUDIT INSPECTION REPORTS:

During the year under review detailed Audit Inspection exercise was conducted across the Twenty-seven (27) Local Government Councils, audit queries, observations and recommendations (comprising the financial and compliance audit) were raised and issued in respect of the financial transactions and other related activities as Audit Inspection (Domestic) Reports to all Local Government Councils. However, most responses and action expected of the Councils have not been received by this Office in respect of the Audit Inspection Reports.



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**12.0 INTRODUCTION OF ELECTRONIC PAYROLLING
SYSTEM/BIOMETRIC CAPTURE OF LOCAL GOVERNMENT
STAFF:**

Audit observed that within the period under review, Integrated Payroll System with biometric capture and bank verification numbers (BVN) was introduced by the Government in the pay roll system of the Councils.

This system no doubt as expected would block all payment frauds, identify ghost workers and remove frauds and ghost workers from the payroll system of the Councils.

The electronic based platform would drive the payroll system and the biometric database for improved payroll process for all the Local Government Councils of the State.

To this end, Audit would in 2021 financial year verify the documentations and implementation process for for the payroll of all the Local Government Councils to ensure adequacy, integrity and reliability of the system for improved service delivery.

13.0 CONCLUSION:

This Office wish to use this medium to express our profound gratitude to the entire Staff of the Imo State Local Government Councils for the cooperation given to the Staff of this Office while carrying out the Audit of the Accounts and records of the Local Government Councils. We sincerely hope that the Councils would not hesitate to contact this Office for further clarification and explanations they may require in connection with the Audited Consolidated Financial Statements and Audit Inspection (Domestic) Reports on financial and compliance Audit of the Imo State Local Government Councils.

Our profound gratitude goes to His Excellency, the Governor of Imo State, Distinguished Senator Hope Odidika Uzodinma for his invaluable support to this Office, which led to the prompt issuance of this report.

Finally, we thank the Almighty God for His Grace and uncommon favour towards me and my Staff in the course of carrying out this onerous assignment of discharging our statutory responsibility for the year ended 31st December, 2020.



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CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

SUPPLEMENTARY NOTE 1 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020

DETAILS OF TRANSFERS/ DISBURSEMENT OF 2020 FAAC ALLOCATION TO LOCAL GOVERNMENT COUNCILS

	LOCAL GOVT COUNCIL	Direct Transfers to LGC	Local Govt. Councils End to End Salary pmt (Automated)	TRF to SUBEB Prim Educ Fund/ Enrolment	TRF Council of Traditional Rulers (Salary)	TRF to SEMB Sec Educ Fund / Enrolment	Political Office Holder	Pensions and Gratuity	Other Capital & Over Head Expenses	Total
1	AbohMbaise	724,235,208.98	351,117,414.03	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	327,928,269.54	1,949,836,610.63
2	AhiazuMbaise	698,983,402.17	285,573,401.96	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	329,657,329.28	1,860,769,851.49
3	Ehime Mbanda	696,320,159.46	207,497,394.02	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	327,928,361.14	1,778,301,632.70
4	EzinihitteMbaise	700,582,901.37	255,020,041.52	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	327,928,269.84	1,830,086,930.81
5	Ideato North	657,946,085.90	158,727,930.78	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	331,386,378.24	1,694,616,113.00
6	Ideato South	679,617,526.79	258,730,125.77	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	328,657,327.94	1,813,560,698.58
7	IhiteUboma	683,219,780.30	326,077,699.59	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	324,470,501.14	1,880,323,699.11
8	Ikeduru	663,189,013.97	287,105,061.04	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	327,928,269.84	1,824,778,062.93
9	IsialaMbano	685,168,097.89	199,970,864.99	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	327,928,269.84	1,759,573,194.10
10	Izu	646,159,987.58	200,383,061.12	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	326,199,216.44	1,719,297,983.22
11	Mbaitoli	739,719,649.52	480,374,503.62	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	329,657,323.14	2,096,307,194.36
12	NgorOkpala	680,596,472.90	276,266,355.41	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	326,199,301.14	1,829,617,847.53
13	Njaba	674,159,090.09	305,391,233.93	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	326,199,216.44	1,852,305,258.54
14	Nkwere	654,270,311.12	238,204,844.71	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	404,729,275.93	1,843,760,149.84
15	Nwangele	713,980,537.58	316,734,904.20	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	245,940,061.65	1,823,211,221.51
16	Obovo	692,110,880.13	298,933,408.40	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	324,470,143.14	1,862,070,149.75
17	Oguta	673,135,557.89	126,539,575.07	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	326,200,021.14	1,672,430,872.18
18	Ohaji/Egboma	663,552,984.04	193,795,461.46	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	327,928,270.74	1,731,832,434.32
19	Okigwe	713,380,708.77	217,204,378.96	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	326,199,214.64	1,803,340,020.45
20	Onuimo	664,587,933.89	136,853,959.41	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	324,470,163.85	1,672,467,775.23
21	Orlu	761,745,259.08	281,519,077.62	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	329,657,322.94	1,919,477,377.72
22	Orsu	670,437,538.54	291,181,396.60	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	326,199,217.74	1,834,373,870.96
23	Oru-East	858,090,198.71	203,772,666.45	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	324,470,163.04	1,932,888,746.28
24	Oru-West	692,245,444.71	154,084,325.14	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	324,470,164.24	1,717,355,652.17
25	Owerri Municipal	699,749,587.97	313,820,873.97	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	326,199,216.44	1,886,325,396.46
26	Owerri North	675,486,920.00	384,777,928.17	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	327,929,071.14	1,934,749,637.39
27	Owerri West	708,114,759.54	406,604,571.06	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	326,199,216.12	1,987,474,264.80
	Total	18,770,785,998.89	7,156,212,459.00	7,446,493,817.64	569,404,841.40	644,402,624.76	838,179,316.80	5,258,523,787.56	8,827,129,800.01	49,511,132,646.06



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CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS
SUPPLEMENTARY NOTE 2 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020
INTERNALLY GENERATED REVENUE(IGR)

S/N	LOCAL GOVT COUNCIL	ACTUAL 2020	ACTUAL 2019
	AbohMbaise	2,629,200.00	4,079,800.00
	AhiazuMbaise	9,077,640.00	5,332,612.33
	Ehime Mbano	1,085,200.00	1,894,800.00
	EzinihitteMbaise	1,876,500.00	3,345,290.00
	Ideato North	955,800.00S	13,994,330.75
	Ideato South	1,899,700.00	1,324,350.00
	IhitteUboma	3,296,740.00	4,282,450
	Ikeduru	4,985,400.00	11,319,732.28
	IsialaMbano	5,370,805.00	7,257,014.00
	Isu	2,109,124.00	3,889,734.21
	Mbaitoli	8,782,700.00	7,312,750.00
	NgorOkpala	4,109,500.00	4,325,650.00
	Njaba	4,469,944.51	2,143,500.00
	Nkwerre	4,625,300.00	3,218,250.00
	Nwangele	1,732,200.00	1,121,500.00
	Obowo	3,760,190.00	882,500.00
	Oguta	6,250,301.00	1,427,633.00
	Ohaji/Egbema	10,060,388.47	1,234,400.00
	Okigwe	5,779,100.00	5,517,510.00
	Onuimo	2,636,663.19	1,871,035.00
	Orlu	5,287,550.00	7,386,050.00
	Orsu	1,033,950.00	2,931,150.00
	Oru-East	3,896,200.00	4,759,750.00
	Oru-West	4,786,732.30	4,356,100.00
	Total	121,001,608.47	126,080,191.57



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CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS
SUPPLEMENTARY NOTE 3 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020
CLOSING BALANCE 2019 & CLOSING BALANCE OF 2020 (Statement of Consolidated Revenue Fund Charge)

S/N	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2020</u>	<u>ACTUAL 2019</u>
	AbohMbaise	493,336,632.48	411,623,314.68
	AhiazuMbaise	404,010,750.36	291,035,687.10
	Ehime Mbano	435,211,799.37	367,833,090.51
	EzinihitteMbaise	444,333,794.92	352,612,573.62
	Ideato North	496,067,150.81	406,748,052.06
	Ideato South	335,345,598.63	237,838,313.94
	IhitteUboma	604,601,217.52	512,917,459.89
	Ikeduru	631,987,969.87	551,694,750.66
	IsialaMbano	447,090,775.72	380,521,759.63
	Isu	343,468,205.80	277,592,413.24
	Mbaitoli	447,338,965.71	398,100,285.55
	NgorOkpala	613,663,064.77	509,454,167.71
	Njaba	589,444,144.13	530,884,580.26
	Nkwerre	526,497,783.58	423,356,369.60
	Nwangele	413,214,715.84	372,313,035.26
	Obowo	585,711,901.14	515,409,051.76
	Oguta	671,076,590.33	625,534,786.51
	Ohaji/Egbema	694,171,077.66	598,849,597.94
	Okigwe	373,980,068.63	319,014,578.87
	Onuimo	335,728,040.80	249,796,161.13
	Orlu	481,294,035.36	422,444,005.16
	Orsu	403,648,500.35	333,221,793.95
	Oru-East	623,436,612.07	445,495,875.12
	Oru-West	341,558,636.69	302,480,998.57
	Owerri Municipal	625,922,973.74	503,590,428.41
	Owerri North	580,226,097.48	498,423,578.77
	Owerri West	345,194,652.49	293,231,441.15
	Total	13,287,561,756.25	11,132,018,151.05



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CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS
SUPPLEMENTARY NOTE 4 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020
CONSOLIDATED REVENUE FUNDS

S/N	LOCAL GOVT COUNCIL	ACTUAL 2020	ACTUAL 2019
	AbohMbaise	493,336,632.48	411,623,314.68
	AhiazuMbaise	404,010,750.36	291,035,687.10
	Ehime Mbano	435,211,799.37	367,833,090.51
	EzinihitteMbaise	444,333,794.92	352,612,573.62
	Ideato North	496,067,150.81	406,748,052.06
	Ideato South	335,345,598.63	237,838,313.94
	IhitteUboma	604,601,217.52	512,917,459.89
	Ikeduru	631,987,969.87	551,694,750.66
	IsialaMbano	447,090,775.72	380,521,759.63
	Isu	343,468,205.80	277,592,413.24
	Mbaitoli	447,338,965.71	398,100,285.55
	NgorOkpala	613,663,064.77	509,454,167.71
	Njaba	589,444,144.13	530,884,580.26
	Nkwerre	526,497,783.58	423,356,369.60
	Nwangele	413,214,715.84	372,313,035.26
	Obowo	585,711,901.14	515,409,051.76
	Oguta	671,076,590.33	625,534,786.51
	Ohaji/Egbema	694,171,077.66	598,849,597.94
	Okigwe	373,980,068.63	319,014,578.87
	Onuimo	335,728,040.80	249,796,161.13
	Orlu	481,294,035.36	422,444,005.16
	Orsu	403,648,500.35	333,221,793.95
	Oru-East	623,436,612.07	445,495,875.12
	Oru-West	341,558,636.69	302,480,998.57
	Owerri Municipal	625,922,973.74	503,590,428.41
	Owerri North	580,226,097.48	498,423,578.77
	Owerri West	345,194,652.49	293,231,441.15
	Total	13,287,561,756.25	11,132,018,151.05



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
 OF IMO STATE LOCAL GOVERNMENT COUNCILS

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

SUPPLEMENTARY NOTE 5 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020

TRANSFER TO CAPITAL DEVELOPMENT FUND

S/N	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2020</u>	<u>ACTUAL 2019</u>
	AbohMbaise	493,336,632.48	411,623,314.68
	AhiazuMbaise	404,010,750.36	291,035,687.10
	Ehime Mbano	435,211,799.37	367,833,090.51
	EzinihitteMbaise	444,333,794.92	352,612,573.62
	Ideato North	496,067,150.81	406,748,052.06
	Ideato South	335,345,598.63	237,838,313.94
	IhitteUboma	604,601,217.52	512,917,459.89
	Ikeduru	631,987,969.87	551,694,750.66
	IsialaMbano	447,090,775.72	380,521,759.63
	Isu	343,468,205.80	277,592,413.24
	Mbaitoli	447,338,965.71	398,100,285.55
	NgorOkpala	613,663,064.77	509,454,167.71
	Njaba	589,444,144.13	530,884,580.26
	Nkwerre	526,497,783.58	423,356,369.60
	Nwangele	413,214,715.84	372,313,035.26
	Obowo	585,711,901.14	515,409,051.76
	Oguta	671,076,590.33	625,534,786.51
	Ohaji/Egbema	694,171,077.66	598,849,597.94
	Okigwe	373,980,068.63	319,014,578.87
	Onuimo	335,728,040.80	249,796,161.13
	Orlu	481,294,035.36	422,444,005.16
	Orsu	403,648,500.35	333,221,793.95
	Oru-East	623,436,612.07	445,495,875.12
	Oru-West	341,558,636.69	302,480,998.57
	Owerri Municipal	625,922,973.74	503,590,428.41
	Owerri North	580,226,097.48	498,423,578.77
	Owerri West	345,194,652.49	293,231,441.15
	Total	13,287,561,756.25	9,643,743,128.63



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
 OF IMO STATE LOCAL GOVERNMENT COUNCILS

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

SUPPLEMENTARY NOTE 6 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER, 2020

OPERATING BALANCE

S/N	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2020</u>	<u>ACTUAL 2019</u>
	AbohMbaise	493,336,632.48	411,623,314.68
	AhiazuMbaise	404,010,750.36	291,035,687.10
	Ehime Mbano	435,211,799.37	367,833,090.51
	EzinihitteMbaise	444,333,794.92	352,612,573.62
	Ideato North	496,067,150.81	406,748,052.06
	Ideato South	335,345,598.63	237,838,313.94
	IhitteUboma	604,601,217.52	512,917,459.89
	Ikeduru	631,987,969.87	551,694,750.66
	IsialaMbano	447,090,775.72	380,521,759.63
	Isu	343,468,205.80	277,592,413.24
	Mbaitoli	447,338,965.71	398,100,285.55
	NgorOkpala	613,663,064.77	509,454,167.71
	Njaba	589,444,144.13	530,884,580.26
	Nkwerre	526,497,783.58	423,356,369.60
	Nwangele	413,214,715.84	372,313,035.26
	Obowo	585,711,901.14	515,409,051.76
	Oguta	671,076,590.33	625,534,786.51
	Ohaji/Egbema	694,171,077.66	598,849,597.94
	Okigwe	373,980,068.63	319,014,578.87
	Onuimo	335,728,040.80	249,796,161.13
	Orlu	481,294,035.36	422,444,005.16
	Orsu	403,648,500.35	333,221,793.95
	Oru-East	623,436,612.07	445,495,875.12
	Oru-West	341,558,636.69	302,480,998.57
	Owerri Municipal	625,922,973.74	503,590,428.41
	Owerri North	580,226,097.48	498,423,578.77
	Owerri West	345,194,652.49	293,231,441.15
	Total	13,287,561,756.25	11,132,018,151.05



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
 OF IMO STATE LOCAL GOVERNMENT COUNCILS

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

SUPPLEMENTARY NOTE 7 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER ,2020

LIQUID ASSETS

S/N	LOCAL GOVT COUNCIL	ACTUAL 2020	ACTUAL 2019
	AbohMbaise	57,635,574.96	10,433,017.16
	AhiazuMbaise	72,565,738.86	18,710,723.78
	Ehime Mbano	57,262,315.47	1,411,806.61
	EzinihitteMbaise	82,966,557.43	37,110,336.13
	Ideato North	67,182,962.98	2,305,564.23
	Ideato South	67,131,884.32	17,179,414.63
	IhitteUboma	65,385,673.81	3,485,211.19
	Ikeduru	81,669,370.75	22,351,151.54
	IsialaMbano	62,453,361.20	10,549,345.15
	Isu	70,667,762.24	4,888,969.64
	Mbaitoli	79,174,324.48	29,935,644.32
	NgorOkpala	65,092,495.08	3,250,298.02
	Njaba	65,293,352.38	5,466,838.51
	Nkwerre	68,962,763.78	15,121,029.80
	Nwangele	65,184,527.26	6,154,482.10
	Obowo	72,554,300.38	41,846,731.00
	Oguta	67,501,908.77	16,273,846.04
	Ohaji/Egbema	69,547,660.72	10,494,761.00
	Okigwe	63,406,655.59	8,441,165.83
	Onuimo	67,375,227.01	4,120,347.34
	Orlu	55,834,657.24	1,215,191.04
	Orsu	59,975,899.95	9,423,693.55
	Oru-East	75,740,193.23	35,909,416.48
	Oru-West	92,926,939.25	53,849,229.13
	Owerri Municipal	73,488,971.18	18,674,910.85
	Owerri North	75,037,775.13	8,681,256.42
	Owerri West	67,436,247.43	15,834,213.67
	Total	1,869,455,100.88	413,118,604.07



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
 OF IMO STATE LOCAL GOVERNMENT COUNCILS

ADDITIONAL NOTES 1 ON FAAC TRANSFERS

ABOH MBAISE LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary Payment (Automated)	Transfers To SUBEB(Primary Education Fund /Emolument)	Transfers To Council of Traditional Rulers(Salary)	Transfers to SEMB (Jnr Secondary Educ. Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	77,031,778.08	0.00	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.80	149,905,443.72
2	February	4,500,000.00	0.00	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.80	77,373,665.64
3	March	51,393,864.00	28,536,003.97	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.80	159,379,271.04
4	April	6,000,000.00	32,021,797.43	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.80	113,985,407.04
5	May	6,002,000.00	36,089,775.61	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.80	113,987,407.04
6	June	221,213,131.96	36,089,775.61	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.80	329,198,539.00
7	July	158,868,904.42	36,089,775.61	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.80	266,854,311.46
8	August	6,000,000.00	37,098,456.15	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.80	113,985,407.04
9	September	70,330,777.19	36,992,731.59	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.80	178,316,184.23
10	October	4,000,000.00	36,818,416.75	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.80	111,985,407.04
11	November	46,360,475.90	35,978,857.71	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.80	154,345,882.94
12	December	72,534,277.43	35,401,823.60	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.74	180,519,684.44
	Total	724,235,208.98	351,117,414.03	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	327,928,269.54	1,949,836,610.63



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
 OF IMO STATE LOCAL GOVERNMENT COUNCILS

ADDITIONAL NOTES 2 ON FAAC TRANSFERS

AHIAZU MBAISE LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEP(Primary Education Fund/Emolument)	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Jnr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	70,732,981.21	0.00	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,444.11	143,750,735.16
2	February	1,520,000.00	0.00	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,444.11	74,537,753.95
3	March	35,419,004.00	28,681,749.04	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,444.11	137,118,506.99
4	April	4,000,000.00	31,415,039.83	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,444.11	108,432,793.78
5	May	8,000,000.00	28,760,569.16	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,444.11	109,778,323.11
6	June	221,212,981.00	28,760,569.16	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,444.11	322,991,304.11
7	July	160,868,904.00	28,760,569.16	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,444.11	262,647,227.11
8	August	4,000,000.00	28,760,569.16	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,444.11	105,778,323.11
9	September	70,330,777.00	28,648,587.14	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,444.11	171,997,118.09
10	October	4,002,000.00	28,437,653.06	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,444.11	105,457,407.01
11	November	46,360,475.90	26,891,058.91	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,444.11	146,269,288.76
12	December	72,534,277.43	26,457,037.34	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,444.10	172,009,068.71
	Total	698,983,402.17	285,573,401.96	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	329,657,329.28	1,860,769,851.49



REPORT OF THE AUDITOR-GENERAL ON THE
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 OF IMO STATE LOCAL GOVERNMENT COUNCILS

ADDITIONAL NOTES 3 ON FAAC TRANSFERS

EHIME MBANO LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB(Primary Education Fund/Emolument)	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Jnr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	63,908,868.56	0.00	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,363.47	136,782,541.87
2	February	1,500,000.00	0.00	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,363.47	74,373,673.31
3	March	56,895,557.00	19,325,566.00	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,363.47	149,094,796.31
4	April	6,000,000.00	21,339,570.00	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,363.47	100,213,243.31
5	May	6,000,000.00	19,454,860.59	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,363.47	98,328,533.90
6	June	212,921,298.96	19,454,860.59	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,363.47	305,249,832.86
7	July	149,868,904.42	19,454,860.59	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,363.47	242,197,438.32
8	August	6,000,000.00	19,139,649.74	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,363.47	98,013,323.05
9	September	70,330,777.19	19,020,798.44	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,363.47	162,225,248.94
10	October	4,000,000.00	17,154,123.50	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,363.47	94,027,796.81
11	November	46,360,475.50	26,792,779.25	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,363.47	146,026,927.86
12	December	72,534,277.43	26,360,325.32	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,363.47	171,768,275.76
	Total	696,320,159.46	207,497,394.02	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	327,928,361.14	1,778,301,632.70



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
 OF IMO STATE LOCAL GOVERNMENT COUNCILS

ADDITIONAL NOTES 4 ON FAAC TRANSFERS

EZINIHITE MBAISE LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments

S/N	MONTH	Direct Transfers To LGC	Local Govt. Salary Staff (Automated)	Transfers To SUBEB(Primary Education Fund/Emolument)	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Unr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	January	1,500,000.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.83	74,373,665.67
2	February	67,356,616.47	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.83	140,230,282.14
3	March	38,361,368.00	21,658,226.00	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.83	132,893,259.67
4	April	4,000,500.00	24,748,696.00	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.83	101,622,861.67
5	May	6,375,000.00	22,719,423.84	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.83	101,968,089.51
6	June	221,214,981.96	22,719,423.84	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.83	316,808,071.47
7	July	160,868,904.44	22,719,423.84	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.83	256,461,993.95
8	August	4,000,000.00	28,089,401.71	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.83	104,963,067.38
9	September	73,130,777.19	27,957,439.19	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.83	173,961,882.05
10	October	4,000,000.00	27,884,457.91	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.83	104,758,123.58
11	November	47,240,475.88	28,494,081.39	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.83	148,608,222.94
12	December	72,534,277.43	28,029,467.80	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.71	173,437,410.78
	Total	700,582,901.37	255,020,041.52	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	327,928,269.84	1,830,086,930.81



REPORT OF THE AUDITOR-GENERAL ON THE
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ADDITIONAL NOTES 5 ON FAAC TRANSFERS

IDEATO NORTH LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	END to End Salary Payment (Automated)	Transfers To SUBEB(Primary Education Fund/Emolument)	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Jnr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	30,574,341.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,615,531.52	103,736,182.36
2	February	1,500,000.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,615,531.52	74,661,841.36
3	March	25,866,328.00	14,173,028.00	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,615,531.52	113,201,197.36
4	April	4,000,000.00	15,096,988.00	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,615,531.52	92,258,829.36
5	May	8,000,000.00	16,860,202.63	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,615,531.52	98,022,043.99
6	June	219,210,981.96	16,860,202.63	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,615,531.52	309,233,025.95
7	July	171,568,904.42	16,860,202.63	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,615,531.52	261,590,948.41
8	August	6,000,000.00	14,238,288.29	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,615,531.52	93,400,129.65
9	September	70,330,777.19	14,145,871.36	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,615,531.52	157,638,489.91
10	October	4,000,000.00	14,007,084.72	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,615,531.52	91,168,926.08
11	November	46,360,475.90	18,386,428.49	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,615,531.52	137,908,745.75
12	December	70,534,277.43	18,099,634.03	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,615,531.52	161,795,752.82
	Total	657,946,085.90	158,727,930.78	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	331,386,378.24	1,694,616,113.00



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
 OF IMO STATE LOCAL GOVERNMENT COUNCILS

ADDITIONAL NOTES 6 ON FAAC TRANSFERS
IDEATO SOUTH LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB(Primary Education Fund/Emolument)	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Jnr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	57,288,637.70	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,388,110.67	130,223,058.21
2	February	1,500,000.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,388,110.67	74,434,420.51
3	March	41,521,472.00	24,134,939.35	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,388,110.67	138,590,831.86
4	April	4,000,000.00	25,969,491.84	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,388,110.67	102,903,912.35
5	May	8,000,000.00	25,044,377.24	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,388,110.67	105,978,797.75
6	June	221,212,981.96	25,044,377.24	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,388,110.67	319,191,779.71
7	July	158,868,904.42	25,044,377.24	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,388,110.67	256,847,702.17
8	August	6,000,800.00	25,252,792.95	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,388,110.67	104,188,013.46
9	September	70,330,777.19	24,147,068.39	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,388,110.67	167,412,266.09
10	October	4,000,000.00	23,951,297.21	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,388,110.67	100,885,717.72
11	November	42,360,475.90	30,311,842.35	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,388,110.67	145,606,738.76
12	December	64,534,277.43	29,829,561.96	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,388,110.67	167,298,259.80
	Total	679,617,526.79	258,730,125.77	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	328,657,327.94	1,813,560,698.58



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
 OF IMO STATE LOCAL GOVERNMENT COUNCILS

ADDITIONAL NOTES 7 ON FAAC TRANSFERS

IHITTE UBOMA LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB(Primary Education Fund/Emolument)	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Jnr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	72,116,512.40	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,208.43	144,702,030.67
2	February	1,500,000.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,208.43	74,085,518.27
3	March	3,695,851.00	30,611,576.00	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,208.43	106,892,945.27
4	April	0.00	34,225,895.00	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,208.43	106,811,413.27
5	May	12,000,000.00	31,572,110.23	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,208.43	116,157,628.50
6	June	221,212,981.96	31,572,110.23	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,208.43	325,370,610.46
7	July	158,868,904.42	31,572,110.23	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,208.43	263,026,532.92
8	August	20,600,000.00	31,824,878.00	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,208.43	125,010,396.27
9	September	70,330,777.19	31,719,153.44	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,208.43	174,635,448.90
10	October	4,000,000.00	30,321,687.59	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,208.43	106,907,205.86
11	November	46,360,475.90	36,620,232.25	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,208.43	155,566,226.42
12	December	72,334,277.43	36,037,946.62	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,208.41	181,157,742.30
	Total	683,219,780.30	326,077,699.59	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	324,470,501.14	1,880,323,699.11



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
 OF IMO STATE LOCAL GOVERNMENT COUNCILS

**ADDITIONAL NOTES 8 ON FAAC TRANSFERS
 IKEDURU LOCAL GOVERNMENT COUNCIL**

Statutory Allocation (Monthly) State Joint Local Government Account (SILGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB(Primary Education Fund/Emolument)	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Jnr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	34,210,449.47	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.82	107,084,115.13
2	February	1,500,000.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.82	74,373,665.66
3	March	34,886,147.60	27,731,860.99	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.82	135,491,674.25
4	April	4,000,000.00	30,885,024.07	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.82	107,758,689.73
5	May	8,000,000.00	28,696,355.71	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.82	109,570,021.37
6	June	219,212,981.96	28,696,355.71	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.82	320,783,003.33
7	July	158,153,904.42	28,696,355.71	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.82	259,723,925.79
8	August	6,000,000.00	28,311,123.90	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.82	107,184,789.56
9	September	70,330,777.19	28,199,519.03	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.82	171,403,961.88
10	October	12,000,000.00	27,901,516.10	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.82	112,775,181.76
11	November	42,360,475.90	29,226,015.89	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.82	144,460,157.45
12	December	72,534,277.43	28,760,933.93	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.82	174,168,877.02
	Total	663,189,013.97	287,105,061.04	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	327,928,269.84	1,824,778,062.93



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
 OF IMO STATE LOCAL GOVERNMENT COUNCILS

ADDITIONAL NOTES9 ON FAAC TRANSFERS

ISIALA MBANO LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB(Primary Education Fund/Emolument)	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Jnr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	58474590.99	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,376.10	131,348,276.93
2	February	1,500,000.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,376.10	74,373,685.94
3	March	33,886,090.00	20,731,606.00	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,376.10	127,491,381.94
4	April	6,000,000.00	25,321,809.00	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,376.10	104,195,494.94
5	May	6,000,000.00	19,791,738.63	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,376.10	98,665,424.57
6	June	221,212,981.96	19,791,738.63	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,376.10	313,878,406.53
7	July	158,868,904.42	19,791,738.63	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,376.10	251,534,328.99
8	August	6,000,000.00	19,692,066.34	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,376.10	98,565,752.28
9	September	70,330,777.19	19,586,341.38	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,376.10	162,790,804.51
10	October	2,000,000.00	18,711,955.94	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,376.10	93,585,641.88
11	November	48,360,475.90	18,393,458.29	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,376.10	139,627,620.13
12	December	72,534,277.43	18,108,412.15	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,376.04	163,516,375.46
	Total	685,168,097.89	199,920,864.99	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	327,928,513.14	1,759,573,194.10



REPORT OF THE AUDITOR-GENERAL ON THE
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ADDITIONAL NOTES10 ON FAAC TRANSFERS

ISU LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary(Automated)	Transfers To SUBEB(Primary Education Fund/ Enrolment	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Inr Secondary Education Fund/Enrolment)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	-	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	72,729,576.26
2	February	-	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	72,729,576.26
3	March	54,852,570.68	21,834,867.00	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	149,417,013.94
4	April	6,000,000.00	24,187,619.60	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	102,917,195.86
5	May	6,000,000.00	17,483,370.59	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	96,212,946.85
6	June	221,212,981.96	17,483,370.59	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	311,425,928.81
7	July	162,868,904.42	17,483,370.59	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	253,081,851.27
8	August	6,000,000.00	19,418,443.71	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	98,148,019.97
9	September	70,330,777.19	19,303,487.86	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	162,363,841.31
10	October	4,000,000.00	19,370,983.96	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	96,100,560.22
11	November	46,360,475.90	22,083,907.27	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	141,173,959.43
12	December	68,534,277.43	21,733,639.95	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,285.82	162,997,513.04
	Total	646,159,987.58	200,383,061.12	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	326,199,216.44	1,719,297,983.22



REPORT OF THE AUDITOR-GENERAL ON THE
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ADDITIONAL NOTES 11 ON FAAC TRANSFERS
MBAITOLI LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB(Primary Education Fund/Emolument)	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Unr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	90,476,214.38	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.60	163,493,967.82
2	February	1,500,000.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.60	74,517,753.44
3	March	56,436,018.24	47,555,504.45	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.60	177,009,276.13
4	April	4,000,000.00	52,850,340.87	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.60	129,868,094.31
5	May	8,000,000.00	45,853,536.13	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.60	126,871,289.57
6	June	219,212,981.96	45,853,536.13	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.60	338,084,271.53
7	July	158,868,904.42	45,853,536.13	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.60	277,740,193.99
8	August	6,000,000.00	45,635,074.85	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.60	124,652,828.29
9	September	70,330,777.19	45,528,915.89	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.60	188,877,446.52
10	October	46,360,475.90	44,579,422.95	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.60	121,597,176.39
11	November	46,000,000.00	53,764,078.55	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.60	173,142,307.89
12	December	72,534,277.43	52,900,557.67	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.54	198,452,588.48
	Total	739,719,649.52	480,374,503.62	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	329,657,323.14	2,096,307,194.36



REPORT OF THE AUDITOR-GENERAL ON THE
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ADDITIONAL NOTES 12 ON FAAC TRANSFERS

NGOR OKPALA LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB(Primary Education Fund/Emolument)	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Jnr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	44,554,012.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,275.10	117,283,596.94
2	February	1,500,000.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,275.10	74,229,584.94
3	March	3,500,000.00	27,308,844.00	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,275.10	103,538,428.94
4	April	45,755,044.00	30,250,016.00	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,275.10	148,734,644.94
5	May	8,000,000.00	24,656,139.54	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,275.10	105,385,724.48
6	June	221,212,981.96	24,656,139.54	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,275.10	318,598,706.44
7	July	158,848,904.42	24,656,139.54	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,275.10	256,234,628.90
8	August	6,000,000.00	28,355,111.37	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,275.10	107,084,696.31
9	September	70,330,777.19	28,403,615.51	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,275.10	171,463,977.64
10	October	4,000,000.00	28,119,777.72	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,275.10	104,849,362.66
11	November	108,894,753.33	30,171,250.37	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,275.10	211,795,588.64
12	December	8,000,000.00	29,689,321.82	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,275.00	110,418,906.66
	Total	680,596,472.90	276,266,355.41	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	326,199,301.14	1,829,617,847.53



REPORT OF THE AUDITOR-GENERAL ON THE
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ADDITIONAL NOTES13 ON FAAC TRANSFERS

NJABA LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB(Primary Education Fund/Emolument)	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Jnr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	39,220,944.93	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	111,950,522.81
2	February	3,000,000.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	75,729,577.88
3	March	39,348,728.25	22,876,168.67	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	134,954,474.80
4	April	4,000,000.00	26,677,169.89	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	103,406,747.77
5	May	43,059,516.11	30,724,765.52	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	146,513,859.51
6	June	186,153,465.85	30,724,765.52	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	289,607,809.25
7	July	158,868,904.42	30,724,765.52	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	262,323,247.82
8	August	6,000,000.00	31,954,880.19	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	110,684,458.07
9	September	70,330,777.19	31,849,146.63	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	174,909,501.70
10	October	4,000,000.00	31,781,748.57	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	108,511,326.45
11	November	46,360,475.90	34,312,016.08	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	153,402,069.86
12	December	73,816,277.44	33,765,807.34	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	180,311,662.62
	Total	674,159,090.09	305,391,233.93	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	326,199,216.44	1,852,305,258.54



REPORT OF THE AUDITOR-GENERAL ON THE
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ADDITIONAL NOTES 14 ON FAAC TRANSFERS

NKWERRE LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB(Primary Education Fund/Emolument)	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Jnr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	30,300,424.29	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	33,727,439.67	109,574,173.80
2	February	1,500,000.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	33,727,439.67	80,773,749.51
3	March	31,162,469.93	25,677,409.16	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	33,727,439.67	136,113,628.60
4	April	4,000,000.00	12,069,573.88	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	33,727,439.67	95,343,323.39
5	May	8,000,000.00	23,649,685.63	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	33,727,439.67	110,923,435.14
6	June	221,212,981.96	23,649,685.63	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	33,727,439.67	324,136,417.10
7	July	158,868,904.42	23,649,685.63	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	33,727,439.67	261,792,339.56
8	August	6,000,000.00	23,647,784.10	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	33,727,439.67	108,921,533.61
9	September	70,330,777.19	23,542,059.32	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	33,727,439.67	173,146,586.02
10	October	4,000,000.00	23,264,487.91	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	33,727,439.67	106,538,237.42
11	November	46,360,475.90	25,317,106.78	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	33,727,439.67	150,951,332.19
12	December	72,534,277.43	33,737,366.67	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	33,727,439.56	185,545,393.50
	Total	654,270,311.12	238,204,844.71	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	404,729,275.93	1,843,760,149.84



REPORT OF THE AUDITOR-GENERAL ON THE
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 OF IMO STATE LOCAL GOVERNMENT COUNCILS

ADDITIONAL NOTES 15 ON FAAC TRANSFERS
NWANGELE LOCAL GOVERNMENT

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB/Primary Education Fund/Emolument	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Jnr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	62,127,612.83	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	20,495,005.15	128,168,927.82
2	February	1,500,000.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	20,495,005.15	67,541,314.99
3	March	39,693,337.01	30,168,167.08	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	20,495,005.15	135,902,819.08
4	April	4,000,000.00	30,168,167.08	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	20,495,005.15	100,209,482.07
5	May	8,225,000.00	32,906,150.52	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	20,495,005.15	107,172,465.51
6	June	221,212,981.96	32,906,150.52	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	20,495,005.15	320,160,447.47
7	July	158,868,904.42	32,906,150.52	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	20,495,005.15	257,816,369.93
8	August	22,500,000.00	32,903,541.99	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	20,495,005.15	121,444,856.98
9	September	70,330,777.19	32,936,976.78	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	20,495,005.15	169,309,068.96
10	October	4,000,000.00	32,634,800.44	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	20,495,005.15	102,676,115.43
11	November	46,543,475.90	34,295,383.48	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	20,495,005.15	146,880,174.37
12	December	74,978,448.27	24,909,415.79	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	20,495,005.00	165,929,178.90
	Total	713,980,537.58	316,734,904.20	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	245,940,061.65	1,823,211,221.51



REPORT OF THE AUDITOR-GENERAL ON THE
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ADDITIONAL NOTES 16 ON FAAC TRANSFERS
OBOWO LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB(Primary Education Fund/ Emolument	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Jnr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	60,147,466.23	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.60	132,732,954.67
2	February	1,500,000.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.60	74,085,488.44
3	March	38,885,997.00	28,772,853.16	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.60	140,244,338.60
4	April	4,000,000.00	28,772,853.16	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.60	105,358,341.60
5	May	8,000,000.00	29,932,339.78	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.60	110,517,828.22
6	June	221,212,981.96	29,932,339.78	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.60	323,730,810.18
7	July	158,868,904.42	29,932,339.78	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.60	261,386,732.64
8	August	6,000,000.00	30,518,869.14	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.60	109,104,357.58
9	September	70,330,777.19	30,410,440.49	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.60	173,326,706.12
10	October	4,000,000.00	29,627,924.12	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.60	106,213,412.56
11	November	46,360,475.90	30,768,946.40	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.60	149,714,910.74
12	December	72,804,277.43	30,264,502.59	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.54	175,654,268.40
	Total	692,110,880.13	298,933,408.40	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	324,470,143.14	1,862,070,149.75



REPORT OF THE AUDITOR-GENERAL ON THE
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ADDITIONAL NOTES 17 ON FAAC TRANSFERS

OGUTA LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (S/JLGA) Transfers to Local Governments

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB(Primary Education Fund/Emolument)	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Jnr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	34,388,141.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,335.02	107,117,785.86
2	February	1,500,000.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,335.02	74,229,644.86
3	March	35,940,000.00	9,596,314.79	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,335.02	118,265,959.65
4	April	4,000,000.00	9,168,439.79	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,335.02	85,898,084.65
5	May	8,000,000.00	8,894,593.51	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,335.02	89,624,238.37
6	June	221,212,981.96	8,894,593.51	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,335.02	302,837,220.33
7	July	158,868,904.42	8,894,593.51	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,335.02	240,493,142.79
8	August	16,000,000.00	15,894,117.95	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,335.02	104,623,762.81
9	September	70,330,777.18	15,788,393.37	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,335.02	158,848,815.41
10	October	4,000,000.00	15,767,025.40	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,335.02	92,496,670.26
11	November	46,360,475.90	16,931,125.12	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,335.02	136,021,245.88
12	December	72,534,277.43	16,710,378.12	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,335.02	161,974,301.31
	Total	673,135,557.89	126,539,575.07	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	326,200,021.14	1,672,430,872.18



REPORT OF THE AUDITOR-GENERAL ON THE
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ADDITIONAL NOTES 18 ON FAAC TRANSFERS

OHAJI EGBEMA LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB(Primary Education Fund/Emolument)	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Jnr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	58,900,641.87	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.90	131,774,307.61
2	February	0	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.90	72,873,665.74
3	March	0	18,897,396.58	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.90	91,771,062.32
4	April	4,000,000.00	21,276,153.83	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.90	98,149,819.57
5	May	8,000,000.00	17,597,523.30	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.90	98,471,189.04
6	June	221,212,981.96	17,597,523.30	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.90	311,684,171.00
7	July	165,493,830.60	17,597,523.30	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.90	255,965,019.64
8	August	6,000,000.00	19,978,517.61	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.90	98,852,183.35
9	September	70,330,777.18	19,893,569.78	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.90	163,098,012.70
10	October	4,000,000.00	19,337,516.83	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.90	96,211,182.57
11	November	47,080,475.00	20,977,971.46	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.90	140,932,112.20
12	December	78,534,277.43	20,641,765.47	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,355.84	172,049,708.58
	Total	663,552,984.04	193,795,461.46	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	327,928,270.74	1,731,832,434.32



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
 OF IMO STATE LOCAL GOVERNMENT COUNCILS

ADDITIONAL NOTES 19 ON FAAC TRANSFERS

OKIGWE LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (S/JLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB(Primary Education Fund/Emolument	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Jnr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	75,511,508.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	148,241,085.88
2	February	1,500,000.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	74,229,577.88
3	March	29,061,783.95	21,611,334.74	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	123,402,696.57
4	April	4,000,000.00	21,611,334.74	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	98,340,912.62
5	May	14,000,000.00	21,752,787.06	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	108,482,364.94
6	June	221,212,981.88	21,752,787.06	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	315,695,346.82
7	July	168,868,904.43	21,752,787.06	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	263,351,269.37
8	August	6,000,000.00	21,713,886.41	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	100,443,464.29
9	September	70,330,777.18	21,608,161.85	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	164,668,516.91
10	October	4,000,000.00	21,531,724.10	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	98,261,301.98
11	November	46,360,475.90	22,110,119.62	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	141,200,173.40
12	December	72,534,277.43	21,759,456.32	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	167,023,309.79
	Total	713,380,708.77	217,204,378.96	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	326,199,214.64	1,803,340,020.45



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
 OF IMO STATE LOCAL GOVERNMENT COUNCILS

ADDITIONALNOTES 20 ON FAAC TRANSFERS

ONUIMO LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB(Primary Education Fund/Emolument)	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Jnr Secondary Education Fund /Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	19,604,615.68	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.60	92,190,104.12
2	February	22,973,650.44	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.60	95,559,138.88
3	March	24,052,251.68	12,296,153.47	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.60	108,933,893.59
4	April	4,000,000.00	11,600,763.21	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.60	88,186,251.65
5	May	8,100,000.00	11,368,688.82	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.60	92,054,177.26
6	June	221,212,981.96	11,368,688.82	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.60	305,167,159.22
7	July	158,868,904.43	11,368,688.82	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.60	242,823,081.69
8	August	12,550,000.00	15,542,347.01	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.60	100,677,835.45
9	September	70,330,777.18	15,436,622.45	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.60	158,352,888.07
10	October	4,000,000.00	15,327,106.51	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.60	91,912,594.95
11	November	46,360,475.09	16,404,602.08	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,188.60	135,350,575.61
12	December	72,534,277.43	16,140,298.22	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,189.25	161,260,074.74
	Total	664,587,933.89	136,853,959.41	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	324,470,163.85	1,672,467,775.23



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
 OF IMO STATE LOCAL GOVERNMENT COUNCILS

**ADDITIONAL NOTES 21 ON FAAC TRANSFERS
 ORLU LOCAL GOVERNMENT COUNCIL**

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB(Primary Education Fund/ Emolument	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMIB (Jnr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	74,371,637.81	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.58	147,389,391.23
2	February	1,500,000.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.58	74,517,753.42
3	March	88,866,205.37	14,388,509.39	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.58	176,272,468.18
4	April	4,000,000.00	15,395,802.91	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.58	92,413,556.33
5	May	8,000,000.00	20,911,190.81	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.58	101,928,944.23
6	June	221,212,980.96	20,911,190.81	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.58	315,141,925.19
7	July	158,868,904.43	20,911,190.81	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.58	252,797,848.66
8	August	11,700,000.00	37,149,161.68	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.58	121,866,915.10
9	September	70,330,777.18	37,015,913.19	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.58	180,364,443.79
10	October	4,000,000.00	36,838,913.52	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.58	113,856,666.94
11	November	46,360,475.90	38,905,543.99	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.58	158,283,773.31
12	December	72,534,277.43	39,091,660.51	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,471,443.56	184,643,691.34
	Total	761,745,259.08	281,519,077.62	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	329,657,322.94	1,919,477,377.72



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
 OF IMO STATE LOCAL GOVERNMENT COUNCILS

ADDITIONAL NOTES 22 ON FAAC TRANSFERS

ORSU LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB(Primary Education Fund/Emolument	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Jnr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	32,300,585.79	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	105,030,162.05
2	February	1,500,000.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	74,229,576.26
3	March	36,229,536.85	30,722,482.24	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	139,681,595.35
4	April	6,000,000.00	34,012,346.41	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	112,741,922.67
5	May	6,000,000.00	24,421,280.22	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	103,150,856.48
6	June	219,212,980.96	24,421,280.22	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	316,363,837.44
7	July	158,868,904.43	24,421,280.22	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	256,019,760.91
8	August	17,100,000.00	30,551,685.49	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	120,381,261.75
9	September	70,330,777.18	30,445,960.93	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	173,506,314.37
10	October	4,000,000.00	30,290,561.65	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	107,020,137.91
11	November	46,360,475.90	31,191,577.46	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,266.42	150,281,629.62
12	December	72,534,277.43	30,702,941.76	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,287.12	175,966,816.15
	Total	670,437,538.54	291,181,396.60	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	326,199,217.74	1,834,373,870.96



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
 OF IMO STATE LOCAL GOVERNMENT COUNCILS

ADDITIONAL NOTES 23 ON FAAC TRANSFERS

ORU EAST LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB(Primary Education Fund/Emolument)	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (In Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	53,065,978.68	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.64	125,651,467.16
2	February	5,189,850.86	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.64	77,775,339.34
3	March	84,422,453.28	33,929,959.90	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.64	190,937,901.66
4	April	4,000,000.00	30,655,989.44	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.64	107,241,477.92
5	May	8,375,000.00	10,396,445.22	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.64	91,356,933.70
6	June	221,212,980.96	10,396,445.22	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.64	304,194,914.66
7	July	270,098,404.42	10,396,445.22	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.64	353,080,338.12
8	August	16,000,000.00	19,057,254.21	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.64	107,642,742.69
9	September	72,830,777.18	19,020,797.57	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.64	164,437,063.23
10	October	4,000,000.00	19,030,707.81	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.64	95,616,196.29
11	November	46,360,475.90	25,641,067.34	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,178.64	144,587,031.72
12	December	72,534,277.43	25,247,554.52	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,198.00	170,367,339.79
	Total	858,090,198.71	203,772,666.45	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	324,470,163.04	1,932,888,746.28



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
 OF IMO STATE LOCAL GOVERNMENT COUNCILS

ADDITIONAL NOTES24 ON FAAC TRANSFERS

ORU WEST LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB(Primary Education Fund/Emolument	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Jnr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	35,136,788.32	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,180.28	107,722,278.44
2	February	32,901,240.50	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,180.28	105,486,730.62
3	March	32,901,000.00	27,824,982.97	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,180.28	133,311,473.09
4	April	0	37,153,846.86	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,180.28	109,739,336.98
5	May	11,999,000.00	1,449,600.47	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,180.28	86,034,090.59
6	June	221,212,980.96	1,449,600.47	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,180.28	295,248,071.55
7	July	158,868,904.42	1,449,600.47	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,180.28	232,903,995.01
8	August	6,000,000.00	16,677,218.43	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,180.28	95,262,708.55
9	September	70,330,777.18	16,570,014.12	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,180.28	159,486,281.42
10	October	4,000,000.00	16,677,218.43	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,180.28	93,262,708.55
11	November	46,360,475.90	17,550,718.61	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,180.28	136,496,684.63
12	December	72,534,277.43	17,281,524.31	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,039,181.16	162,401,292.74
	Total	692,245,444.71	154,084,325.14	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	324,470,164.24	1,717,355,652.17



REPORT OF THE AUDITOR-GENERAL ON THE
2020 CONSOLIDATED FINANCIAL STATEMENTS
 OF IMO STATE LOCAL GOVERNMENT COUNCILS

ADDITIONAL NOTES 25 ON FAAC TRANSFERS
OWERRI MUNICIPAL COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB (Primary Education Fund/Emolument)	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Jnr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	52,729,753.08	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	125,459,330.96
2	February	1,500,000.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	74,229,577.88
3	March	53,759,418.99	27,271,564.50	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	153,760,561.37
4	April	4,000,000.00	30,396,125.83	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	107,125,703.71
5	May	8,000,000.00	26,246,785.85	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	106,976,363.73
6	June	221,665,980.96	26,246,785.85	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	320,642,344.69
7	July	158,868,904.43	26,246,785.85	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	257,845,268.16
8	August	6,000,000.00	33,038,850.78	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	111,768,428.66
9	September	6,000,000.00	32,933,126.31	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	111,662,704.19
10	October	4,000,000.00	32,959,224.26	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	109,688,802.14
11	November	110,691,253.08	39,555,783.54	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.04	222,976,614.50
12	December	72,534,277.43	38,925,841.20	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.00	184,189,696.47
	Total	699,749,587.97	313,820,873.97	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	326,199,216.44	1,886,325,396.46



REPORT OF THE AUDITOR-GENERAL ON THE
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ADDITIONAL NOTES 26 ON FAAC TRANSFERS

OWERRI NORTH LOCAL GOVERNMENT COUNCIL

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB(Primary Educ Fund / Emolument)	Transfer to Council of Traditional Rulers(Salary)	Transfers to SEMB Jnr Secondary Emolument	political office Holders	Pensions & Gratuity	OTHER CAPITAL AND OVER HEAD EXPENSES	TOTAL
	MONTH:									
1	January	45,374,732.90	0	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,422.60	118,248,465.34
2	February	44,382,621.20	0	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,422.60	117,256,353.64
3	March	0	38,077,679.60	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,422.60	110,951,412.04
4	April	0	42,399,499.74	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,422.60	115,273,232.18
5	May	6,002,000.00	37,210,358.19	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,422.60	116,086,090.63
6	June	221,213,130.96	37,210,358.19	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,422.60	331,297,221.59
7	July	158,868,904.43	37,210,358.19	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,422.60	268,952,995.06
8	August	6,300,000.00	37,237,763.83	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,422.60	116,411,496.27
9	September	70,330,777.18	37,239,845.10	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,422.60	180,444,354.72
10	October	4,060,000.00	37,165,419.15	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,422.60	114,099,151.59
11	November	46,360,475.90	40,840,060.78	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,422.60	160,074,269.12
12	December	72,594,277.43	40,186,585.40	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,327,422.54	185,654,595.21
	Total	675,486,920.00	384,777,928.17	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	327,929,071.14	1,934,749,637.39



REPORT OF THE AUDITOR-GENERAL ON THE
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**ADDITIONAL NOTES 27 ON FAAC TRANSFERS
 OWERRI WEST LOCAL GOVERNMENT COUNCIL**

Statutory Allocation (Monthly) State Joint Local Government Account (SJLGA) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Local Govt. Staff Salary (Automated)	Transfers To SUBEB(Primary Education Fund/Emolument)	Transfers To Council of Traditional Rulers (Salary)	Transfers to SEMB (Jnr Secondary Education Fund/Emolument)	political office Holders	Pensions & Gratuity	Other Capital and Over Head Expenses	TOTAL
	MONTH:									
1	January	71,711,707.40	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,267.94	144,441,285.18
2	February	1,500,000.00	-	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,267.94	74,229,577.78
3	March	47,595,576.24	39,298,852.35	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,267.94	159,624,006.37
4	April	6,000,000.00	43,452,330.48	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,267.94	122,181,908.26
5	May	6,000,000.00	39,518,290.23	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,267.94	118,247,868.01
6	June	221,212,980.96	39,518,290.23	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,267.94	333,460,848.97
7	July	158,868,904.43	39,518,290.23	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,267.94	271,116,772.44
8	August	6,000,000.00	39,776,456.87	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,267.94	118,506,034.65
9	September	70,330,777.18	39,655,196.31	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,267.94	182,715,551.27
10	October	4,000,000.00	39,522,757.62	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,267.94	116,252,335.40
11	November	46,360,475.90	43,522,368.41	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,267.94	162,612,422.09
12	December	68,534,277.43	42,821,738.33	22,983,005.61	1,757,422.35	1,988,896.99	2,586,973.20	16,230,011.69	27,183,268.78	184,085,594.38
	Total	708,114,759.54	406,604,571.06	275,796,067.32	21,089,068.20	23,866,763.88	31,043,678.40	194,760,140.28	326,199,216.12	1,987,474,264.80



REPORT OF THE AUDITOR-GENERAL ON THE
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