



GOVERNMENT OF IMO STATE OF NIGERIA

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 2021

Office of the
Auditor-General
For Local Governments,
Imo State



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 2021



2021 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 2021**



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

OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

Your Ref:

DLGA/S.69/Vol. II/182

Our Ref:

(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, 2022

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

Your Excellency,

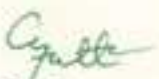


(Inch. Enclure)

SUBMISSION OF 2021 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, 2021 to 31st December 2021.

This is for your information and necessary action.


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



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 2021

GOVERNMENT OF IMO STATE OF NIGERIA

OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

Your Ref:

DLGA/S.154/87

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

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

30th August 2022

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

Attention: The Chairman
Public Accounts Committee.

**SUBMISSION OF 2021 AUDITED FINANCIAL STATEMENTS OF THE
TWENTY-SEVEN (27) LOCAL GOVERNMENT COUNCILS OF IMO STATE**

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



Nwaelekeke Perpetua-O



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30th August, 2022

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

Your Excellency,



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**AUDIT INSPECTION REPORT OF LOCAL GOVERNMENT COUNCILS IN
IMO STATE FOR THE PERIOD 1ST JANUARY 2021 TO 31ST DECEMBER,
2021**

I forward herewith the Audit Inspection Report (Domestic Report) of the Twenty-Seven (27) Local Government Councils in Imo State for the period 1st January, 2021 to 31st December, 2021 for your information and necessary action please.

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



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

OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

Your Ref:

DLGA/S.154/86

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for Local Governments)



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

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

30th August, 2022

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, 2021 TO 31ST DECEMBER,
2021**

I forward herewith the Audit Inspection Report (Domestic Report) of the Twenty-Seven (27)
Local Government Councils of Imo State for the Period 1st January, 2021 to 31st December,
2021 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



Nwa Chikwara Perpetua-O



2021 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 2021 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, 2021 to 31st December, 2021.

3. **Fundamental Accounting Concepts**

The following fundamental accounting concepts are the basis for the preparation of all accounts.

- a.. Going concern concept;
- b. Consistency concept;
- c. Understandability;
- d. Materiality;
- e. Relevance;
- f. Prudence
- g. Completeness etc.



4. Reporting Currency

The General Purpose Financial Statement was prepared in the Nigerian Currency “Naira”

5. Principal Statements in the Financial Statements

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the 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:

- a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

- a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.
- b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

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

14. Deposits

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

15. Receipts

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

16. Loans and Debts

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



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

17. Unremitted Deductions

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.



CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2021

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 and the Imo State Audit Law 2021 (Law No.5 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, 2021

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, 2021 and its operations for the year ended on that date.

S/NO	LOCAL GOVERNMENT COUNCIL	TREASURER	CHAIRMAN
1	ABOH MBAISE		
2	AHIAZU MBAISE		
3	EHIME MBANO		



REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
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OF IMO STATE LOCAL GOVERNMENT COUNCILS
FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2021

S/NO	LOCAL GOVERNMENT COUNCIL	TREASURER	CHAIRMAN
4	EZINIHITTE MBAISE		
5	IDEATO NORTH		
6	IDEATO SOUTH		
7	IHITTEUBOMA		
8	IKEDURU		
9	ISIALAMBANO		
10	ISU		
11	MBAITOLI		
12	NGOR-OKPALA		
13	NJABA		
14	NKWERRE		
15	NWANGELE		



REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
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FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2021

S/NO	LOCAL GOVERNMENT COUNCIL	TREASURER	CHAIRMAN
16	OBOWO		
17	OGUTA		
18	OHAJI/ EGBEMA		
19	OKIGWE		
20	ONUIMO		
21	ORLU		
22	ORSU		
23	ORU-EAST		
24	ORU-WEST		
25	OWERRI MUNICIPAL		
26	OWERRI NORTH		
27	OWERRI WEST		



**STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF IMO STATE LOCAL GOVERNMENT COUNCILS FOR THE YEAR
ENDED 31ST DECEMBER, 2021**

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 and Imo State Audit Law 2021 (Law No.5 as amended). The Accounts of Imo State Local Government Councils for the year ended 31st December, 2021 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 Imo State Audit Law 2021 (Law No.5 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.



REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
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FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2021

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref:

Our Ref: DLGA/S.154/91

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



OFFICE OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS,
LOCAL GOVERNMENT AUDIT HEADQUARTERS,
P.M.B. 1588,

OWERRI
30th June, 2022

AUDITOR-GENERAL'S CERTIFICATE

The Consolidated Financial Statements of Imo State Local Government Councils for the year ended 31st December, 2021 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 Imo State Audit Law 2021 (Law No.15 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.

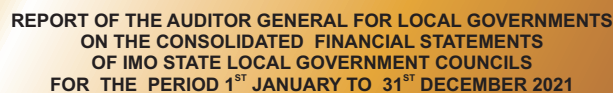
I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2021, the results of their operations and cash flows for the year ended 31st December, 2021.

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

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State

**FINANCIAL STATEMENT NO 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2021**15



**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 2021**

0.00	Interest Payment			0.00	0.00
66,914,937,332.07	Total Outflow from Operating Activities (B)			49,957,709,702.06	48,175,797,757.72
6,186,125,596.63	Net Cash Inflow/(Outflow) from Operating Activities (A-B)			(1,593,506,818.19)	1,456,336,496.81
0.00	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>				
0.00	Purchase/Construction of Assets				
0.00	Purchase of Financial Market Instruments				
0.00	Investment in Private Companies				
0.00	Foreign Investments				
0.00	Proceeds from Sales of Fixed Assets				
0.00	Dividends Received				
	Net Cash Flow from Investing Activities				
0.00	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>				
0.00	Proceeds from Domestic Loan and Other Borrowings				
0.00	Grants and Loans to other Governments/Agencies				
0.00	Contribution/Subscriptions to Agencies/Bodies				
0.00	Repayment of Loans				
0.00	Net Cash Flow from Financing Activities				
0.00	Net Cash Flow for the Year Activities			(1,593,506,818.19)	1,456,336,496.81
0.00	Cash and its Equivalent as at 1/1/21			1,869,455,100.88	413,118,604.07
	Cash and its Equivalent as at 31/12/21			275,948,282.69	1,869,455,100.88



REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
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FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2021

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT
COUNCILS

**FINANCIAL STATEMENT NO 2- STATEMENT OF ASSETS AND LIABILITIES AS
AT 31ST DECEMBER, 2021**

	Notes	2021	2020
		₦	₦
<u>LIQUID ASSETS:</u>			
Cash	11	10,518,774.81	5,980,602.32
Bank	12	265,429,507.28	1,863,474,498.56
Total Liquid Assets (A)		275,948,282.69	1,869,455,100.88
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	23,173,738.57	22,529,449.23
Imprest:	14	1,466,463,864.50	1,124,597,979.96
Service Advance	15	11,941,277,096.84	11,498,638,721.45
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets (B)		13,430,914,699.91	12,645,766,150.64
TOTAL ASSETS C = (A + B)		13,706,862,982.60	14,515,221,251.52
		.	
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		12,478,564,581.50	13,287,561,756.25
Unremitted Deductions	16	826,732,519.68	826,732,519.95
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		13,305,297,101.18	14,114,294,276.20
<u>External and Internal Loans</u>			
Internal Loans from Other Funds			
Borrowings			
TOTAL EXTERNAL& INTERNAL LOANS (E)			
<u>OTHER LIABILITIES</u>			
Deposits	17	401,565,881.42	400,926,975.32
Total Other Liabilities (F)		401,565,881.42	400,926,975.32
TOTAL LIABILITIES G = (D + E +F)		13,706,862,982.60	14,515,221,251.52



**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
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CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS							
FINANCIAL STATEMENT NO3- STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31 ST DECEMBER, 2021							
Actual 2020 ₦		Notes	Actual 2021 ₦	Final Budget 2021 ₦	Initial Budget 2021 ₦	Suppl. Budget 2021 ₦	Variance on Final Budget ₦
11,132,018,151.05	OPENING BALANCE 1/1/21		13,287,559,756.85	0.00	0.00		(13,287,559,756.85)
	ADD REVENUE:						
	ALLOCATIONS						
49,511,132,646.06	Statutory Allocation from SILGA	1	48,276,617,369.56	65,613,317,720.00	65,613,317,720.00	0.00	17,336,700,350.44
0.00	State Government IGR	2	0.00	3,334,722,187.70	3,334,722,187.70	0.00	3,334,722,187.70
	INTERNALLY GENERATED REVENUE (IGR)	3					
1,312,344.51	Capitation Rate		1,177,500.00	335,058,300.00	335,058,300.00	0.00	333,880,800.00
25,210,458.47	Property Rate		28,281,120.00	902,885,835.00	902,885,835.00	0.00	874,604,715.00
83,842,580.00	Licenses, Fines, Fees and Royalty		52,514,955.00	1,769,056,519.00	1,769,056,519.00	0.00	1,716,541,564.00
2,438,600.00	Earnings from Commerce		2,659,200.00	635,421,930.00	635,421,930.00	0.00	632,762,730.00
1,233,300.00	Rent on Local Govt. Property		619,000.00	66,571,772.00	66,571,772.00	0.00	65,952,772.00
	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
	Dividends		0.00	0.00	0.00	0.00	0.00
	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
6,964,325.49	Miscellaneous		2,334,739.21	444,028,665.00	444,028,665.00	0.00	441,693,925.79
121,001,608.47	Total Internally Generated Revenue		87,585,514.31	4,153,023,021.00	4,153,023,021.00	0.00	4,065,558,506.69
	Other Revenue Sources of the Local Govt.	4	0.00	0.00	0.00	0.00	0.00
60,764,152,405.58	Total Revenue (A)		61,651,762,640.72	73,101,062,928.70	73,101,062,928.70	0.00	11,449,300,287.98
	EXPENDITURE						
23,886,404,051.30	Personnel Cost	5	27,936,786,442.83	19,851,858,551.00	19,851,858,551.00	0.00	(8,084,927,891.83)
6,888,450,865.47	Overhead Cost	6 B	3,403,944,746.97	5,929,736,840.00	5,929,736,840.00	0.00	2,525,792,093.03
16,701,735,732.56	Capital Expenditure	10 B	17,832,466,869.42	41,095,506,941.07	41,095,506,941.07	0.00	23,263,040,071.65
47,476,590,649.33	Total Expenditure (B)		49,173,200,059.22	66,877,102,332.07	66,877,102,332.07	0.00	17,703,902,272.85
13,287,561,756.25	OPERATING BALANCE		12,478,564,581.50	6,223,960,596.63	6,223,960,596.63	0.00	(6,254,601,984.87)
13,287,561,756.25	APPROPRIATIONS/TRANSFERS						
	Transfer to Capital Development Fund		12,478,564,581.50	6,223,960,596.63	6,223,960,596.63	0.00	(6,254,601,984.87)
13,287,561,756.25	Closing Balance		12,478,564,581.50	6,223,960,596.63	6,223,960,596.63	0.00	(6,254,601,984.87)



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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, 2021

Actual 2020 ₦		Notes	Actual 2021 ₦	Final Budget 2021 ₦	Initial Budget 2021 ₦	Suppl. Budget 2021 ₦	Variance on Final Budget ₦
1,803,023,890.44	Opening Balance		(1,640,246,727.50)	0.00	0.00	0.00	
	ADD REVENUE						
13,287,561,756.25	Transfer From Consolidated Revenue Fund		12,478,564,581.50	0.00	0.00	0.00	
	Aid and Grants			0.00	0.00	0.00	
	External Loans			0.00	0.00	0.00	
	LGC Bonds			0.00	0.00	0.00	
	Development Loan Stock			0.00	0.00	0.00	
	Other Internal Loans (Promissory Notes)			0.00	0.00	0.00	
	Internal Loans from Other Funds			0.00	0.00	0.00	
15,090,585,646.69	TOTAL REVENUE		10,838,317,854.00	0.00	0.00	0.00	
	LESS CAPITAL EXPENDITURE						
16,701,735,732.56	Capital Expenditure Sector	10	17,832,466,869.42	41,095,506,941.07	41,095,506,941.07	0.00	23,263,040,071.65
	OTHER CAPITAL PAYMENTS						
	Repayments Internal Loans			00.00	00.00	00.00	
	Repayments External Loans			0.00	0.00	0.00	
16,701,735,732.56	TOTAL CAPITAL EXPENDITURE		17,832,466,869.42	41,095,506,941.07	41,095,506,941.07	0.00	23,263,040,071.65
	Adjustments for Movements in Public Debts						
(1,611,150,085.87)	Closing Balance		(6,994,149,015.42)				



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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, 2021

STATUTORY ALLOCATION FROM SJLGA

	<u>Total Funding to Local Govt. Councils 2020</u>	<u>Allocation from FAAC to Imo State SJLGA 2020</u>	<u>S/NO</u>	<u>LOCAL GOVT COUNCIL</u>	<u>Allocation from FAAC to Imo State SJLGA 2021</u>	<u>Total Fund Released to Local Govt. Councils 2021</u>	<u>BUDGETED 2021</u>	<u>Variance</u>
	1,949,836,610.63	1,802,083,360.86	1	AbohMbaise	1,891,012,317.59	1,866,684,538.93	2,322,546,880.00	455,862,341.07
	1,860,769,851.49	1,715,434,063.76	2	AhiazuMbaise	1,793,470,147.91	1,769,742,369.25	1,900,000,000.00	130,857,630.75
	1,778,301,632.70	1,636,435,238.23	3	Ehime Mbano	1,790,021,587.68	1,765,693,809.02	2,881,262,946.00	1,115,569,136.98
	1,830,086,930.81	1,683,319,520.44	4	EzinihitteMbaise	1,798,290,222.07	1,773,962,443.41	2,627,357,775.00	853,395,331.59
	1,694,616,113.00	1,566,871,953.57	5	Ideato North	1,668,643,204.26	1,644,315,425.60	2,316,223,657.00	671,908,231.40
	1,813,560,698.58	1,681,834,543.07	6	Ideato South	1,816,491,294.93	1,792,163,516.27	2,367,160,943.00	574,997,426.73
	1,880,323,699.11	1,755,359,805.99	7	IhitteUboma	1,925,017,936.06	1,900,690,157.40	1,682,618,290.00	(218,071,867.40)
	1,824,778,062.93	1,701,957,443.18	8	Ikeduru	1,799,899,598.66	1,775,571,820.00	3,736,474,330.00	1,960,902,510.00
	1,759,573,194.10	1,614,346,028.78	9	IsialaMbano	1,753,937,840.90	1,729,610,062.24	2,289,694,056.00	560,083,993.76
	1,719,297,983.22	1,606,171,752.30	10	Isu	1,702,092,457.21	1,677,765,178.55	1,895,738,200.00	217,973,021.45
	2,096,307,194.36	1,950,163,728.47	11	Mbaitoli	2,060,342,076.47	2,036,014,297.81	3,054,671,242.00	1,018,656,944.19
	1,829,617,847.53	1,720,636,965.91	12	NgorOkpala	1,858,654,658.70	1,834,326,880.04	2,333,325,130.00	498,998,249.96
	1,852,305,258.54	1,725,890,977.46	13	Njaba	1,841,451,853.41	1,817,124,074.75	1,683,509,091.00	(133,614,983.75)
	1,843,760,149.84	1,737,133,792.37	14	Nkwere	1,764,303,994.87	1,739,976,216.21	3,429,065,401.00	1,689,089,184.79
	1,823,211,221.51	1,641,583,157.17	15	Nwangele	1,845,953,716.32	1,821,625,937.66	1,775,737,771.00	(45,888,166.66)
	1,862,070,149.75	1,716,159,679.23	16	Obowo	1,808,840,814.13	1,784,513,035.47	2,233,110,720.00	448,663,036.53



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1,672,430,872.18	1,549,382,174.08	17	Oguta	1,678,625,144.69	1,654,297,366.03	3,072,783,772.00	1,418,486,405.97
1,731,832,434.32	1,609,317,954.48	18	Ohaji/Egbema	1,682,981,115.85	1,658,653,337.19	2,698,401,140.00	1,039,747,802.81
1,803,340,020.45	1,616,856,908.18	19	Okigwe	1,717,108,227.13	1,692,780,448.47	2,638,206,060.00	945,425,611.53
1,672,467,775.23	1,518,519,884.40	20	Onuimo	1,630,605,150.14	1,606,277,371.48	2,098,667,624.00	492,390,252.52
1,919,477,377.72	1,727,912,470.95	21	Orlu	1,902,753,277.15	1,878,425,498.49	2,505,086,396.00	626,660,897.51
1,834,373,870.96	1,701,419,540.96	22	Orsu	1,809,766,348.64	1,785,438,569.98	2,443,427,944.00	657,989,374.02
1,932,888,746.28	1,632,473,618.87	23	Oru-East	1,799,389,847.91	1,775,062,069.25	2,963,172,920.00	1,188,110,850.75
1,717,355,652.17	1,565,843,856.08	24	Oru-West	1,795,334,513.45	1,771,006,734.79	1,511,254,480.00	(259,752,254.79)
1,886,325,396.46	1,773,809,900.35	25	Owerri Municipal	1,892,298,097.66	1,867,970,318.99	2,185,504,210.00	317,533,891.01
1,934,749,637.39	1,826,445,273.90	26	Owerri North	1,950,085,860.28	1,925,758,081.59	2,921,050,000.00	995,291,918.41
1,987,474,264.80	1,846,695,965.71	27	Owerri West	1,956,095,589.38	1,931,767,810.69	2,047,201,390.00	115,433,579.31
49,511,132,646.06	45,624,059,558.75		Total	48,933,466,893.45	48,276,617,369.56	65,613,317,720.00	17,336,700,350.44



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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, 2021

10% STATE GOVERNMENT INTERNALLY GENERATED REVENUE (IGR)

S/N	ACTUAL 2020	LOCAL GOVT COUNCIL	ACTUAL 2021	BUDGETED 2021	VARIANCE
2					
	0.00	AbohMbaise	0.00	56,966,800.00	56,966,800.00
	0.00	AhiazuMbaise	0.00	990,951,100.00	990,951,100.00
	0.00	Ehime Mbano	0.00	15,000,000.00	15,000,000.00
	0.00	EzinihitteMbaise	0.00	84,871,602.00	84,871,602.00
	0.00	Ideato North	0.00	32,670,750.00	32,670,750.00
	0.00	Ideato South	0.00	296,603,754.00	296,603,754.00
	0.00	IhitteUboma	0.00	527,708,828.00	527,708,828.00
	0.00	Ikeduru	0.00	28,646,110.00	28,646,110.00
	0.00	IsialaMbano	0.00	15,179,820.00	15,179,820.00
	0.00	Isu	0.00	11,180,400.00	11,180,400.00
	0.00	Mbaitoli	0.00	31,111,500.00	31,111,500.00
	0.00	NgorOkpala	0.00	13,831,180.00	13,831,180.00
	0.00	Njaba	0.00	71,704,460.70	71,704,460.70
	0.00	Nkwerre	0.00	13,243,290.00	13,243,290.00
	0.00	Nwangele	0.00	53,457,461.00	53,457,461.00
	0.00	Obowo	0.00	11,448,000.00	11,448,000.00
	0.00	Oguta	0.00	2,129,600.00	2,129,600.00
	0.00	Ohaji/Egbema	0.00	85,081,693.00	85,081,693.00
	0.00	Okigwe	0.00	33,073,960.00	33,073,960.00
	0.00	Onuimo	0.00	488,479,376.00	488,479,376.00
	0.00	Orlu	0.00	7,950,513.00	7,950,513.00
	0.00	Orsu	0.00	322,905,000.00	322,905,000.00
	0.00	Oru-East	0.00	14,144,810.00	14,144,810.00
	0.00	Oru-West	0.00	72,424,180.00	72,424,180.00
	0.00	Owerri Municipal	0.00	11,180,400.00	11,180,400.00
	0.00	Owerri North	0.00	30,000,000.00	30,000,000.00
	0.00	Owerri West	0.00	12,777,600.00	12,777,600.00
	0.00	Total	0.00	3,334,722,187.70	3,334,722,187.70



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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 ,2021

**INTERNALLY GENERATED REVENUE (IGR)
CAPITATION RATE**

S/N	<u>ACTUAL 2020</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2021</u>	<u>BUDGETED 2021</u>	<u>VARIANCE</u>
3					
	3,000.00	AbohMbaise	0.00	9,320,000.00	9,320,000.00
	0.00	AhiazuMbaise	0.00	800,000.00	800,000.00
	0.00	Ehime Mbano	0.00	5,363,000.00	5,363,000.00
	0.00	EzinihitteMbaise	0.00	6,050,000.00	6,050,000.00
	0.00	Ideato North	0.00	14,700,000.00	14,700,000.00
	13,800.00	Ideato South	0.00	4,200,000.00	4,200,000.00
	3,400.00	IhitteUboma	0.00	3,000,000.00	3,000,000.00
	5,700.00	Ikeduru	0.00	22,000,000.00	22,000,000.00
	0.00	IsialaMbano	0.00	9,712,500.00	9,712,500.00
	0.00	Isu	0.00	10,000,000.00	10,000,000.00
	427,000.00	Mbaitoli	489,000.00	23,500,000.00	23,011,000.00
	60,000.00	NgorOkpala	0.00	12,600,000.00	12,600,000.00
	669,044.51	Njaba	425,000.00	2,410,000.00	1,985,000.00
	0.00	Nkwerre	0.00	3,010,000.00	3,010,000.00
	0.00	Nwangele	0.00	13,716,800.00	13,716,800.00
	0.00	Obowo	0.00	2,279,000.00	2,279,000.00
	0.00	Oguta	0.00	3,010,000.00	3,010,000.00
	0.00	Ohaji/Egbema	0.00	25,675,000.00	25,675,000.00
	16,000.00	Okigwe	263,500.00	16,000,000.00	15,736,500.00
	0.00	Onuimo	0.00	16,500,000.00	16,500,000.00
	48,000.00	Orlu	0.00	65,000,000.00	65,000,000.00
	3,200.00	Orsu	0.00	4,000,000.00	4,000,000.00
	2,200.00	Oru-East	0.00	5,832,000.00	5,832,000.00
	11,000.00	Oru-West	0.00	3,880,000.00	3,880,000.00
	50,000.00	Owerri Municipal	0.00	6,500,000.00	6,500,000.00
	0.00	Owerri North	0.00	40,000,000.00	40,000,000.00
	0.00	Owerri West	0.00	6,000,000.00	6,000,000.00
	1,312,344.51	Total	1,177,500.00	335,058,300.00	335,058,300.00



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CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 3 (2) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

**INTERNALLY GENERATED REVENUE (IGR)
PROPERTY RATE**

S/N	<u>ACTUAL 2020</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2021</u>	<u>BUDGETED 2021</u>	<u>VARIANCE</u>
3					
	444,500.00	AbohMbaise	443,000.00	23,300,000.00	22,857,000.00
	130,720.00	AhiazuMbaise	270,000.00	32,500,000.00	32,230,000.00
	510,000.00	Ehime Mbano	0.00	9,015,000.00	9,015,000.00
	540,000.00	EzinihitteMbaise	0.00	7,917,335.00	7,917,335.00
	350,000.00	Ideato North	0.00	38,587,500.00	38,587,500.00
	260,000.00	Ideato South	22,000.00	31,000,000.00	30,978,000.00
	420,000.00	IhitteUboma	240,000.00	27,000,000.00	26,760,000.00
	2,310,000.00	Ikeduru	895,000.00	35,000,000.00	34,105,000.00
	340,000.00	IsialaMbano	600,000.00	8,400,000.00	7,800,000.00
	180,000.00	Isu	200,000.00	13,500,000.00	13,300,000.00
	675,000.00	Mbaitoli	300,000.00	28,400,000.00	28,100,000.00
	0.00	NgorOkpala	900,000.00	19,150,000.00	18,250,000.00
	445,000.00	Njaba	325,900.00	10,250,000.00	9,924,100.00
	195,000.00	Nkwerre	285,000.00	21,600,000.00	21,315,000.00
	408,200.00	Nwangele	225,000.00	49,740,000.00	49,515,000.00
	275,000.00	Obowo	550,000.00	5,300,000.00	4,750,000.00
	0.00	Oguta	0.00	51,000,000.00	51,000,000.00
	8,615,088.47	Ohaji/Egbema	11,588,270.10	107,000,000.00	95,411,729.90
	2,003,000.00	Okigwe	2,196,700.00	27,000,000.00	24,803,300.00
	50,000.00	Onuimo	220,000.00	15,707,000.00	15,487,000.00
	390,000.00	Orlu	1,040,000.00	68,500,000.00	67,460,000.00
	0.00	Orsu	647,450.00	2,395,000.00	1,747,550.00
	1,879,950.00	Oru-East	0.00	3,890,000.00	3,890,000.00
	502,000.00	Oru-West	175,000.00	24,934,000.00	24,759,000.00
	0.00	Owerri Municipal	2,293,300.00	102,800,000.00	100,506,700.00
	2,037,000.00	Owerri North	2,548,500.00	119,000,000.00	116,451,500.00
	2,250,000.00	Owerri West	2,316,000.00	20,000,000.00	17,684,000.00
	25,210,458.47	Total	28,281,120.10	902,885,835.00	874,604,714.90



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CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 3 (3) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

INTERNALLY GENERATED REVENUE (IGR)

LICENSES, FINES, FEES AND ROYALTY

S/N	ACTUAL 2020	LOCAL GOVT COUNCIL	ACTUAL 2021	BUDGETED 2021	VARIANCE
3					
	3,167,100.00	AbohMbaise	1,861,200.00	90,505,000.00	88,643,800.00
	7,944,720.00	AhiazuMbaise	1,580,500.00	43,236,500.00	41,656,000.00
	550,200.00	Ehime Mbano	354,200.00	31,917,580.00	31,563,380.00
	1,326,000.00	EzinihitteMbaise	2,164,700.00	60,258,294.00	58,093,594.00
	589,300.00	Ideato North	2,763,532.00	49,935,000.00	47,171,468.00
	1,271,200.00	Ideato South	4,242,000.00	88,127,210.00	83,885,210.00
	2,724,220.00	IhitteUboma	777,250.00	58,108,000.00	57,330,750.00
	2,482,100.00	Ikeduru	1,803,700.00	171,246,710.00	169,443,010.00
	5,030,805.00	IsialaMbano	1,607,600.00	31,824,240.00	30,216,640.00
	1,631,524.00	Isu	687,250.00	34,369,390.00	33,682,140.00
	5,956,500.00	Mbaitoli	2,411,821.00	45,345,438	42,933,617.00
	3,922,800.00	NgorOkpala	1,839,067.00	75,796,000.00	73,956,933.00
	3,290,400.00	Njaba	2,499,900.00	35,463,800.00	32,963,900.00
	3,993,400.00	Nkwerre	996,000.00	42,050,250.00	41,054,250.00
	1,314,000.00	Nwangele	1,100,300.00	24,414,600.00	23,314,300.00
	967,600.00	Obowo	224,400.00	43,042,300.00	42,817,900.00
	493,785.00	Oguta	526,500.00	45,521,500.00	44,995,000.00
	1,379,900.00	Ohaji/Egbema	1,299,600.00	175,115,000.00	173,815,400.00
	3,760,100.00	Okigwe	4,006,300.00	70,179,590.00	66,173,290.00
	2,373,080.00	Onuimo	364,700.00	52,570,507.00	52,205,807.00
	4,154,250.00	Orlu	1,553,000.00	65,037,240.00	63,484,240.00
	1,030,750.00	Orsu	0.00	28,077,000.00	28,077,000.00
	1,994,050.00	Oru-East	1,014,450.00	39,414,600.00	38,400,150.00
	3,719,950.00	Oru-West	4,376,180.00	36,853,000.00	32,476,820.00
	1,936,200.00	Owerri Municipal	5,274,500.00	41,832,770.00	36,558,270.00
	6,854,080.00	Owerri North	4,093,500.00	260,000,000.00	255,906,500.00
	6,540,500.00	Owerri West	3,092,805.00	28,815,000.00	25,722,195.00
	83,842,580.00	Total	52,514,955.00	1,769,056,519.00	1,716,541,564.00



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CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 3 (4) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

**INTERNALLY GENERATED REVENUE (IGR)
EARNINGS FROM COMMERCE**

S/N	<u>ACTUAL 2020</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2021</u>	<u>BUDGETED 2021</u>	<u>VARIANCE</u>
3					
	6,600.00	AbohMbaise	0.00	38,650,000.00	38,650,000.00
	302,200.00	AhiazuMbaise	12,000.00	40,000,000.00	39,988,000.00
	0.00	Ehime Mbano	360,800.00	7,830,000.00	7,469,200.00
	10,500.00	EzinihitteMbaise	0.00	9,075,000.00	9,075,000.00
	0.00	Ideato North	0.00	24,753,750.00	24,753,750.00
	18,200.00	Ideato South	0.00	23,915,900.00	23,915,900.00
	35,400.00	IhitteUboma	1,663,000.00	28,150,000.00	26,487,000.00
	27,600.00	Ikeduru	0.00	59,500,000.00	59,500,000.00
	0.00	IsialaMbano	64,000.00	13,419,000.00	13,355,000.00
	297,600.00	Isu	0.00	17,100,000.00	17,100,000.00
	4,000.00	Mbaitoli	44,000.00	40,610,000.00	40,566,000.00
	126,700.00	NgorOkpala	0.00	38,985,000.00	38,985,000.00
	65,500.00	Njaba	0.00	0.00	0.00
	336,900.00	Nkwerre	0.00	14,380,000.00	14,380,000.00
	10,000.00	Nwangele	24,000.00	12,159,000.00	12,135,000.00
	0.00	Obowo	0.00	14,264,000.00	14,264,000.00
	0.00	Oguta	17,000.00	17,690,220.00	17,673,220.00
	65,400.00	Ohaji/Egbema	175,000.00	3,690,000.00	3,515,000.00
	0.00	Okigwe	0.00	44,300,000.00	44,300,000.00
	0.00	Onuimo	8,400.00	24,850,000.00	24,841,600.00
	19,500.00	Orlu	0.00	35,881,760.00	35,881,760.00
	0.00	Orsu	0.00	15,150,000.00	15,150,000.00
	20,000.00	Oru-East	30,000.00	16,220,300.00	16,190,300.00
	255,500.00	Oru-West	60,000.00	7,798,000.00	7,738,000.00
	826,000.00	Owerri Municipal	0.00	17,800,000.00	17,800,000.00
	0.00	Owerri North	0.00	61,000,000.00	61,000,000.00
	11,000.00	Owerri West	200,000.00	8,250,000.00	8,050,000.00
	2,438,600.00	Total	2,658,200.00	635,421,930.00	632,763,730.00



**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
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OF IMO STATE LOCAL GOVERNMENT COUNCILS
FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2021**

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 3 (5) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

INTERNALLY GENERATED REVENUE (IGR)

RENT ON LOCAL GOVERNMENT PROPERTY

S/N	<u>ACTUAL 2020</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2021</u>	<u>BUDGETED 2021</u>	<u>VARIANCE</u>
3					
	8,000.00	AbohMbaise	0.00	2,200,500.00	2,200,500.00
	0.00	AhiazuMbaise	40,000.00	1,767,500.00	1,727,500.00
	25,000.00	Ehime Mbano	100,000.00	0.00	(100,000.00)
	0.00	EzinihitteMbaise	0.00	110,600.00	110,600.00
	16,500.00	Ideato North	0.00	0.00	0.00
	216,000.00	Ideato South	0.00	1,730,000.00	1,730,000.00
	12,000.00	IhitteUboma	0.00	1,550,000.00	1,550,000.00
	160,000.00	Ikeduru	69,000.00	23,000,000.00	22,931,000.00
	0.00	IsialaMbano	50,000.00	157,500.00	107,500.00
	0.00	Isu	0.00	604,870.00	604,870.00
	20,000.00	Mbaitoli	0.00	0.00	0.00
	0.00	NgorOkpala	0.00	0.00	0.00
	0.00	Njaba	360,000.00	0.00	(360,000.00)
	100,000.00	Nkwerre	0.00	977,415.00	977,415.00
	0.00	Nwangele	0.00	0.00	0.00
	0.00	Obowo	0.00	0.00	0.00
	0.00	Oguta	0.00	2,468,800.00	2,468,800.00
	0.00	Ohaji/Egbema	0.00	2,444,587.00	2,444,587.00
	0.00	Okigwe	0.00	21,000,000.00	21,000,000.00
	0.00	Onuimo	0.00	1,700,000.00	1,700,000.00
	675,800.00	Orlu	0.00	6,300,000.00	6,300,000.00
	0.00	Orsu	0.00	0.00	0.00
	0.00	Oru-East	0.00	0.00	0.00
	0.00	Oru-West	0.00	560,000.00	560,000.00
	0.00	Owerri Municipal	0.00	0.00	0.00
	0.00	Owerri North	0.00	0.00	0.00
	0.00	Owerri West	0.00	0.00	0.00
	1,233,300.00	Total	619,000.00	66,571,772.00	65,952,772.00



**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
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OF IMO STATE LOCAL GOVERNMENT COUNCILS
FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2021**

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 3 (6) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

INTERNALLY GENERATED REVENUE (IGR)

MISCELLANEOUS REVENUE

S/N	ACTUAL 2020	LOCAL GOVT COUNCIL	ACTUAL 2021	BUDGETED 2021	VARIANCE
3					
	0.00	AbohMbaise	0.00	211,251,820.00	211,251,820.00
	700,000.00	AhiazuMbaise	0.00	750,000.00	750,000.00
	0.00	Ehime Mbano	0.00	1,045,000.00	1,045,000.00
	0.00	EzinihitteMbaise	0.00	8,557,295.00	8,557,295.00
	0.00	Ideato North	0.00	0.00	0.00
	120,500.00	Ideato South	0.00	0.00	0.00
	101,720.00	IhitteUboma	0.00	5,903,330.00	5,903,330.00
	0.00	Ikeduru	0.00	14,000,000.00	14,000,000.00
	0.00	IsialaMbano	0.00	4,704,000.00	4,704,000.00
	0.00	Isu	0.00	1,800,000.00	1,800,000.00
	1,700,200.00	Mbaitoli	0.00	0.00	0.00
	0.00	NgorOkpala	0.00	108,300,000.00	108,300,000.00
	0.00	Njaba	0.00	50,000,000.00	50,000,000.00
	0.00	Nkwerre	329,139.21	2,560,000.00	2,230,860.79
	0.00	Nwangele	0.00	0.00	0.00
	2,517,590.00	Obowo	0.00	0.00	0.00
	1,312,450.00	Oguta	0.00	0.00	0.00
	0.00	Ohaji/Egbema	0.00	90,000.00	90,000.00
	0.00	Okigwe	0.00	0.00	0.00
	213,583.19	Onuimo	0.00	0.00	0.00
	0.00	Orlu	0.00	22,192,220.00	22,192,220.00
	0.00	Orsu	0.00	0.00	0.00
	0.00	Oru-East	0.00	675,000.00	675,000.00
	298,282.30	Oru-West	0.00	500,000.00	500,000.00
	0.00	Owerri Municipal	0.00	700,000.00	700,000.00
	0.00	Owerri North	1,805,600.00	10,000,000.00	8,194,400.00
	0.00	Owerri West	200,000.00	1,000,000.00	800,000.00
	6,964,325.49	Total	2,334,739.21	444,028,665.00	441,693,925.79



**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
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**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS
NOTE 5 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2021**

PERSONNEL COST

S/N	<u>ACTUAL 2020</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2021</u>	<u>BUDGETED 2021</u>	<u>VARIANCE</u>
	990,954,106.44	AbohMbaise	1,113,505,619.53	832,439,515.00	(281,066,104.53)
	905,426,426.69	AhiazuMbaise	1,015,963,449.13	690,927,320.00	(325,036,129.13)
	837,776,805.59	Ehime Mbano	1,012,514,888.90	793,358,710.00	(219,156,178.90)
	865,248,086.18	EzinihitteMbaise	1,020,783,523.29	676,728,913.00	(344,054,610.29)
	763,571,161.25	Ideato North	889,136,505.48	474,350,348.00	(414,786,157.48)
	880,942,858.74	Ideato South	1,038,984,596.15	404,139,054.00	(634,845,542.15)
	960,142,897.69	IhitteUboma	1,147,511,237.28	1,168,767,848.00	21,256,610.7
	916,715,833.18	Ikeduru	1,022,392,899.88	1,038,898,820.00	16,505,920.12)
	817,463,727.40	IsialaMbano	976,431,142.12	596,555,180.00	(379,875,962.12)
	796,529,697.12	Isu	924,586,258.43	690,922,000.00	(233,664,258.43)
	1,163,075,120.23	Mbaitoli	1,282,835,377.69	864,835,237.00	(418,000,140.69)
	891,170,868.03	NgorOkpala	1,081,147,959.92	1,032,001,340.00	(49,146,619.92)
	922,203,763.39	Njaba	1,063,945,154.63	832,558,791.00	(231,386,363.63)
	895,734,506.86	Nkwerre	986,797,296.09	726,679,193.00	(260,118,103.09)
	859,168,596.38	Nwangele	1,068,447,017.54	540,759,160.00	(527,687,857.54)
	910,629,072.02	Obowo	1,031,334,115.37	867,834,995.00	(163,499,120.37)
	741,141,026.69	Oguta	901,118,445.91	659,523,012.00	(241,595,433.91)
	790,665,456.26	Ohaji/Egbema	905,474,417.07	619,552,812.00	(285,921,605.07)
	814,347,003.75	Okigwe	939,601,528.35	668,154,856.00	(271,446,672.35)
	715,505,036.97	Onuimo	853,098,451.36	324,284,845.00	(528,813,606.36)
	919,668,145.00	Orlu	1,125,246,578.37	989,473,594.00	(135,772,984.37)
	901,356,079.50	Orsu	1,032,259,568.66	684,650,230.00	(347,609,338.66)
	831,772,188.94	Oru-East	1,021,883,148.74	775,269,860.00	(246,613,288.74)
	764,728,213.62	Oru-West	1,017,827,814.26	447,023,440.00	(540,804,374.26)
	958,344,796.05	Owerri Municipal	1,114,791,398.44	901,114,200.00	(213,677,198.44)
	1,021,092,989.89	Owerri North	1,172,579,160.22	732,245,558.00	(440,333,602.22)
	1,051,029,587.44	Owerri West	1,176,588,890.02	788,809,720.00	(387,779,170.02)
	23,886,404,051.30	Total	27,936,786,442.83	19,851,858,551.00	(8,084,927,891.83)



**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
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OF IMO STATE LOCAL GOVERNMENT COUNCILS
FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2021**

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 6 (A) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

OVERHEAD COST

S/N	<u>ACTUAL 2020</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2021</u>	<u>BUDGETED 2021</u>	<u>VARIANCE</u>
6 A					
	233,759,175.99	AbohMbaise	121,104,746.51	58,848,160.00	(62,256,586.5)1
	227,510,194.00	AhiazuMbaise	116,328,168.71	280,195,440.00	163,867,271.29
	240,420,894.58	Ehime Mbano	105,117,509.99	417,868,600.00	312,751,090.01
	224,173,267.61	EzinihitteMbaise	116,720,287.93	252,476,217.00	135,755,929.07
	204,382,400.32	Ideato North	123,093,844.86	299,079,020.00	175,985,175.14
	209,620,261.43	Ideato South	116,069,459.90	279,589,930.00	163,520,470.10
	235,978,066.25	IhitteUboma	120,151,570.96	262,056,107.00	141,904,536.04
	218,953,554.82	Ikeduru	136,172,178.30	70,789,790.00	(65,382,388.30)
	219,285,104.87	IsialaMbano	113,642,344.12	276,352,990.00	162,710,645.88
	210,392,565.90	Isu	114,476,535.19	267,555,720.00	153,079,184.81
	227,784,692.26	Mbaitoli	126,975,056.35	44,097,300.00	(82,877,756.35)
	204,790,032.72	NgorOkpala	113,364,116.48	43,613,600.00	(69,750,516.48)
	227,293,200.49	Njaba	116,148,163.02	285,090,000.00	168,941,836.98
	257,867,501.28	Nkwerre	112,058,650.39	425,415,000.00	313,356,349.61
	266,498,924.25	Nwangele	114,408,036.14	333,005,100.00	218,597,063.86
	255,504,842.63	Obowo	123,442,190.14	305,724,900.00	182,282,709.86
	221,022,058.00	Oguta	123,724,006.56	112,237,420.00	(11,486,586.56)
	240,174,580.09	Ohaji/Egbema	118,201,386.83	137,674,500.00	19,473,113.17
	199,603,496.70	Okigwe	120,880,626.13	38,100,000.00	(82,780,626.13)
	223,597,868.77	Onuimo	117,201,918.27	286,000,000.00	168,798,081.73
	209,226,545.82	Orlu	110,719,988.60	118,402,246.00	7,682,257.40
	274,294,809.51	Orsu	116,432,035.51	70,216,950.00	(46,215,085.51)
	246,067,475.82	Oru-East	112,244,169.15	343,000,000.00	230,755,830.85
	246,768,245.82	Oru-West	115,402,168.77	236,080,000.00	120,677,831.23
	208,539,363.36	Owerri Municipal	123,484,760.31	270,410,350.00	146,925,589.69
	223,632,715.85	Owerri North	125,566,519.99	278,700,000.00	153,133,480.01
	231,274,787.87	Owerri West	125,014,854.88	137,157,500.00	12,142,645.12
	6,188,416,627.01	Total	3,198,145,293.99	5,929,736,840.00	2,731,591,546.01



**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
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CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 6 (B) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

OVERHEAD COST

S/N	<u>ACTUAL 2020</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2021</u>	<u>BUDGETED 2021</u>	<u>VARIANCE</u>
6 B					
	278,499,172.17	AbohMbaise	131,307,019.51	58,848,160.00	(72,458,859.51)
	237,270,145.82	AhiazuMbaise	113,153,738.71	280,195,440.00	167,041,701.29
	240,420,694.58	Ehime Mbano	119,757,509.99	417,868,600.00	298,111,090.01
	239,318,267.61	EzinihitteMbaise	113,582,001.62	252,476,217.00	138,894,215.38
	248,550,700.32	Ideato North	113,757,693.27	299,079,020.00	185,321,326.73
	236,584,103.43	Ideato South	115,778,698.27	279,589,930.00	163,811,231.73
	235,530,171.24	IhitteUboma	130,402,389.48	262,056,107.00	131,653,717.52
	218,953,555.50	Ikeduru	155,178,178.30	70,789,790.00	(84,388,388.30)
	291,375,104.83	IsialaMbano	134,132,344.12	276,352,990.00	142,220,645.88
	251,703,965.82	Isu	131,529,685.19	267,555,720.00	136,026,034.81
	277,254,692.26	Mbaitoli	111,404,414.90	44,097,300.00	(67,307,114.90)
	202,885,727.72	NgorOkpala	113,605,616.49	43,613,600.00	(69,992,016.49)
	266,563,200.49	Njaba	125,818,163.02	285,090,000.00	159,271,836.98
	252,459,821.28	Nkwerre	171,819,686.39	425,415,000.00	253,595,313.61
	362,697,288.83	Nwangele	124,122,297.42	333,005,100.00	208,882,802.58
	259,409,562.63	Obowo	131,365,708.66	305,724,900.00	174,359,191.34
	281,091,316.95	Oguta	128,263,006.56	112,237,420.00	(16,025,586.56)
	248,101,415.09	Ohaji/Egbema	134,871,386.83	137,674,500.00	2,803,113.17
	232,103,496.70	Okigwe	114,557,268.27	38,100,000.00	(76,457,268.27)
	265,371,370.06	Onuimo	123,921,918.27	286,000,000.00	162,078,081.73
	226,565,981.82	Orlu	117,879,988.60	118,402,243.00	522,257.40
	297,324,809.51	Orsu	114,300,168.47	70,216,950.00	(44,083,218.47)
	245,595,210.82	Oru-East	117,074,168.66	343,000,000.00	225,925,831.34
	285,839,800.49	Oru-West	127,201,968.77	236,080,000.00	108,878,031.23
	206,043,963.36	Owerri Municipal	130,872,333.82	270,410,350.00	139,538,016.18
	233,686,715.85	Owerri North	138,716,519.99	278,700,000.00	139,983,480.01
	267,250,710.29	Owerri West	119,570,873.39	137,157,500.00	17,586,626.61
	6,888,450,865.47	Total	3,403,944,746.97	5,929,736,840.00	2,525,792,093.03



REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
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CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 7 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2021

SECURITY VOTE

S/N	ACTUAL 2020	LOCAL GOVT COUNCIL	ACTUAL 2021	BUDGETED 2021	VARIANCE
7					
	56,565,000.00	AbohMbaise	24,000,000.00	0.00	(24,000,000.00)
	56,130,000.00	AhiazuMbaise	24,000,000.00	0.00	(24,000,000.00)
	10,000,000.00	Ehime Mbano	24,000,000.00	0.00	(24,000,000.00)
	48,720,000.00	EzinihitteMbaise	24,000,000.00	0.00	(24,000,000.00)
	59,750,000.00	Ideato North	24,000,000.00	0.00	(24,000,000.00)
	54,665,842.00	Ideato South	24,000,000.00	0.00	(24,000,000.00)
	28,876,000.00	IhitteUboma	24,000,000.00	0.00	(24,000,000.00)
	17,365,000.00	Ikeduru	24,000,000.00	0.00	(24,000,000.00)
	48,910,000.00	IsialaMbano	24,000,000.00	0.00	(24,000,000.00)
	39,408,399.92	Isu	24,000,000.00	0.00	(24,000,000.00)
	49,470,000.00	Mbaitoli	24,000,000.00	0.00	(24,000,000.00)
	30,180,295.00	NgorOkpala	24,000,000.00	0.00	(24,000,000.00)
	34,220,000.00	Njaba	24,000,000.00	0.00	(24,000,000.00)
	39,360,000.00	Nkwerre	24,000,000.00	0.00	(24,000,000.00)
	52,870,000.00	Nwangele	24,000,000.00	0.00	(24,000,000.00)
	41,500,000.00	Obowo	24,000,000.00	0.00	(24,000,000.00)
	52,000,000.00	Oguta	24,000,000.00	0.00	(24,000,000.00)
	24,500,000.00	Ohaji/Egbema	24,000,000.00	0.00	(24,000,000.00)
	32,500,000.00	Okigwe	24,000,000.00	0.00	(24,000,000.00)
	45,100,000.00	Onuimo	24,000,000.00	0.00	(24,000,000.00)
	17,564,000.00	Orlu	24,000,000.00	0.00	(24,000,000.00)
	23,030,000.00	Orsu	24,000,000.00	0.00	(24,000,000.00)
	64,807,800.00	Oru-East	24,000,000.00	0.00	(24,000,000.00)
	34,500,000.00	Oru-West	24,000,000.00	0.00	(24,000,000.00)
	53,400,000.00	Owerri Municipal	24,000,000.00	0.00	(24,000,000.00)
	19,500,000.00	Owerri North	24,000,000.00	0.00	(24,000,000.00)
	35,719,000.00	Owerri West	24,000,000.00	0.00	(24,000,000.00)
	1,070,611,336.92	Total	648,000,000.00	0.00	(648,000,000.00)



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CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 8 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

INTEGRATED FARM PROJECT

S/N	ACTUAL 2020	LOCAL GOVT COUNCIL	ACTUAL 2021	BUDGETED 2021	VARIANCE
8					
	200,000.00	AbohMbaise	0.00	0.00	0.00
	-	AhiazuMbaise	0.00	0.00	0.00
	-	Ehime Mbano	0.00	0.00	0.00
	-	EzinihitteMbaise	0.00	0.00	0.00
	-	Ideato North	0.00	0.00	0.00
	100,000.00	Ideato South	0.00	0.00	0.00
	-	IhitteUboma	0.00	0.00	0.00
	-	Ikeduru	2,500,000.00	0.00	(2,500,000.00)
	-	IsialaMbano	0.00	0.00	0.00
	-	Isu	0.00	0.00	0.00
	-	Mbaitoli	0.00	0.00	0.00
	400,000.00	NgorOkpala	0.00	0.00	0.00
	-	Njaba	0.00	0.00	0.00
	532,000.00	Nkwerre	0.00	0.00	0.00
	-	Nwangele	1,000,000.00	0.00	(1,000,000.00)
	-	Obowo	0.00	0.00	0.00
	1,837,124.00	Oguta	0.00	0.00	0.00
	-	Ohaji/Egbema	0.00	0.00	0.00
	-	Okigwe	0.00	0.00	0.00
	-	Onuimo	0.00	0.00	0.00
	-	Orlu	0.00	0.00	0.00
	1,503,500.00	Orsu	0.00	0.00	0.00
	-	Oru-East	0.00	0.00	0.00
	351,000.00	Oru-West	0.00	0.00	0.00
	--	Owerri Municipal	0.00	0.00	0.00
	-	Owerri North	0.00	0.00	0.00
	618,000.00	Owerri West	3,100,000.00	0.00	(3,100,000.00)
	5,541,624.00	Total	6,600,000.00	0.00	(6,600,000.00)



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CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 9 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

COVID -19 PALLIATIVE EXPENSES

S/N	ACTUAL 2020	LOCAL GOVT COUNCIL	ACTUAL 2021	BUDGETED 2021	VARIANCE
9					
	2,710,000.00	AbohMbaise	0.00	0.00	0.00
	4,000,000.00	AhiazuMbaise	0.00	0.00	0.00
	-	Ehime Mbano	0.00	0.00	0.00
	-	EzinihitteMbaise	0.00	0.00	0.00
	-	Ideato North	0.00	0.00	0.00
	4,790,000.00	Ideato South	0.00	0.00	0.00
	-	IhitteUboma	0.00	0.00	0.00
	734,999.97	Ikeduru	1,000,000.00	0.00	(1,000,000.00)
	2,210,000.00	IsialaMbano	0.00	0.00	0.00
	2,000,000.00	Isu	0.00	0.00	0.00
	-	Mbaitoli	0.00	0.00	0.00
	2,450,000.00	NgorOkpala	0.00	0.00	0.00
	5,050,000.00	Njaba	0.00	0.00	0.00
	4,000,000.00	Nkwerre	0.00	0.00	0.00
	5,600,000.00	Nwangele	0.00	0.00	0.00
	2,000,000.00	Obowo	45,000.00	0.00	(45,000.00)
	2,383,000.00	Oguta	0.00	0.00	0.00
	10,199,700.00	Ohaji/Egbema	0.00	0.00	0.00
	-	Okigwe	0.00	0.00	0.00
	-	Onuimo	0.00	0.00	0.00
	4,000,000.00	Orlu	0.00	0.00	0.00
	4,000,000.00	Orsu	0.00	0.00	0.00
	4,830,000.00	Oru-East	0.00	0.00	0.00
	4,571,552.67	Oru-West	0.00	0.00	0.00
	2,210,000.00	Owerri Municipal	0.00	0.00	0.00
	6,000,000.00	Owerri North	0.00	0.00	0.00
	-	Owerri West	0.00	0.00	0.00
	73,739,252.64	Total	1,045,000.00	0.00	(1,045,000.00)



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CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

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

CAPITAL EXPENDITURE

S/N	ACTUAL 2020	LOCAL GOVT COUNCIL	ACTUAL 2021	BUDGETED 2021	VARIANCE
10A					
	621,074,970.40	AbohMbaise	666,550,537.96	1,739,600,000.00	1,073,049,462.04
	622,925,855.72	AhiazuMbaise	674,078,617.96	1,813,374,270.00	1,139,295,652.04
	635,338,623.67	Ehime Mbano	674,708,047.96	1,836,461,360.00	1,161,753,312.04
	647,965,855.72	EzinihitteMbaise	670,519,688.09	1,741,759,465.00	1,071,239,776.91
	602,990,952.68	Ideato North	672,978,751.85	1,593,500,399.00	920,521,647.15
	615,388,966.72	Ideato South	672,978,751.85	1,847,465,814.00	1,174,487,062.15
	596,723,012.55	IhitteUboma	674,980,271.48	927,565,000.00	252,584,728.52
	616,675,855.75	Ikeduru	650,431,962.96	2,591,322,700.00	1,940,890,737.04
	625,171,150.78	IsialaMbano	679,081,962.96	1,402,876,587.00	723,794,624.04
	607,297,651.72	Isu	677,431,962.96	972,608,080.00	295,176,117.04
	615,521,401.71	Mbaitoli	665,675,686.85	650,000,000.00	-15,675,686.85
	642,893,954.72	NgorOkpala	679,352,762.97	1,424,176,310.00	744,823,547.03
	608,181,725.30	Njaba	678,656,462.96	714,201,384.34	35,544,921.38
	597,049,707.72	Nkwerre	677,561,962.96	2,210,416,712.00	1,532,854,749.04
	581,775,855.72	Nwangele	675,781,962.96	984,047,578.00	308,265,615.04
	625,488,855.72	Obowo	673,950,481.48	1,067,593,014.00	393,642,532.52
	609,069,901.72	Oguta	667,681,962.96	2,121,975,312.00	1,454,293,349.04
	617,300,186.72	Ohaji/Egbema	674,462,086.33	2171,764,249.00	1,497,302,162.67
	707,703,130.24	Okigwe	673,988,017.96	1,851,092,374.00	1,177,104,356.04
	627,646,653.01	Onuimo	674,741,578.96	2,057,370,254.00	1,382,628,675.04
	719,686,770.70	Orlu	670,431,962.96	1,544,500,000.00	874,068,037.04
	580,671,225.55	Orsu	667,651,372.96	1,920,382,634.73	1,252,731,261.77
	749,476,704.77	Oru-East	682,678,662.96	1,928,240,000.00	1,245,561,337.04
	632,145,732.24	Oru-West	680,852,462.97	888,280,400.00	207,427,937.03
	611,829,376.72	Owerri Municipal	665,506,536.48	1,169,690,970.00	504,184,433.52
	607,058,492.94	Owerri North	673,827,963.01	1,284,204,454.00	610,376,490.99
	626,032,355.73	Owerri West	670,590,481.48	641,037,620.00	(29,552,861.48)
	16,951,084,926.94	Total	18,167,132,965.24	41,095,506,941.07	22,928,373,975.83



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NOTE 10 (B) TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2021

CAPITAL EXPENDITURE

S/N	<u>ACTUAL 2020</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2021</u>	<u>BUDGETED 2021</u>	<u>VARIANCE</u>
10 B					
	601,299,214.22	AbohMbaise	646,856,962.96	1,739,600,000.00	1,092,743,037.04
	614,175,855.72	AhiazuMbaise	667,753,250.96	1,813,374,270.00	1,145,621,019.04
	633,810,623.67	Ehime Mbano	657,385,962.96	1,836,461,360.00	1,179,075,397.04
	635,675,855.72	EzinihitteMbaise	672,528,688.90	1,741,759,465.00	1,069,230,776.10
	594,130,952.68	Ideato North	648,771,464.85	1,593,500,399.00	944,728,934.15
	600,426,151.72	Ideato South	646,988,264.85	1,847,465,814.00	1,200,477,549.15
	596,263,612.55	IhitteUboma	674,012,962.96	927,565,000.00	253,552,037.04
	613,800,855.04	Ikeduru	644,431,962.96	2,591,322,700.00	1,946,890,737.04
	589,536,150.78	IsialaMbano	651,431,962.96	1,402,876,587.00	751,444,624.04
	607,297,651.72	Isu	644,431,962.96	972,608,080.00	328,176,117.04
	615,521,401.71	Mbaitoli	661,301,962.96	650,000,000.00	-11,301,962.96
	635,461,854.72	NgorOkpala	692,344,912.96	1,424,176,310.00	731,831,397.04
	609,448,675.30	Njaba	644,438,962.96	714,201,384.34	69,762,421.38
	597,049,707.72	Nkwerre	677,561,962.96	2,210,416,712.00	1,532,854,749.04
	562,175,855.72	Nwangele	673,281,962.96	984,047,578.00	310,765,615.04
	625,488,855.72	Obowo	682,431,962.96	1,067,593,014.00	385,161,051.04
	610,907,025.72	Oguta	644,431,962.96	2,121,975,312.00	1,477,543,349.04
	607,804,471.72	Ohaji/Egbema	674,462,086.33	2171,764,249.00	1,497,302,162.67
	707,703,130.24	Okigwe	651,578,625.82	1,851,092,374.00	1,199,513,748.18
	608,296,151.72	Onuimo	669,769,828.96	2,057,370,254.00	1,387,600,425.04
	719,680,770.70	Orlu	654,431,962.96	1,544,500,000.00	890,068,037.04
	566,300,225.55	Orsu	665,563,627.43	1,920,382,634.73	1,254,819,007.30
	681,476,809.57	Oru-East	672,328,662.96	1,928,240,000.00	1,255,911,337.04
	632,496,732.24	Oru-West	656,548,362.97	888,280,400.00	231,732,037.03
	602,416,291.72	Owerri Municipal	661,232,647.97	1,169,690,970.00	508,458,322.03
	607,058,492.94	Owerri North	651,731,963.01	1,284,204,454.00	632,472,490.99
	626,032,355.73	Owerri West	644,431,962.97	641,037,620.00	(3,394,342.97)
	16,701,735,732.56	Total	17,832,466,869.42	41,095,506,941.07	23,263,040,071.65



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NOTE 11 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

CASH BALANCES

S/N	<u>ACTUAL 2020</u>	<u>LOCAL GOVT COUNCIL</u>	<u>NOTE</u>	<u>ACTUAL 2021</u>
11				
	1,837,143.18	AbohMbaise		23,899.29
	854.00	AhiazuMbaise		175,619.00
	45,200.20	Ehime Mbano		599.97
	12,450.38	EzinihitteMbaise		48,419.70
	21,300.80	Ideato North		247,874.20
	28,982.06	Ideato South		2,325,762.06
	850.00	IhitteUboma		620.00
	25,850.34	Ikeduru		12,430.34
	186,119.00	IsialaMbano		705,723.81
	258.00	Isu		1,410,000.00
	5,050.00	Mbaitoli		145,650.00
	71,319.51	NgorOkpala		1,264,349.61
	8,565.00	Njaba		1,565.00
	2,540.00	Nkwerre		2,540.00
	11,832.90	Nwangele		529,965.08
	6,250.00	Obowo		60,000.00
	1,212,801.30	Oguta		3,201.30
	3,480.00	Ohaji/Egbema		39,362.90
	0.00	Okigwe		12,250.00
	135,000.00	Onuimo		57,466.09
	207.41	Orlu		2,505,207.41
	2,327,422.99	Orsu		58,662.99
	1,647.37	Oru-East		6864.70
	4,355.00	Oru-West		3550.00
	24,000.00	Owerri Municipal		6,200.60
	1,452.78	Owerri North		788,353.75
	5,670.10	Owerri West		82,637.61
	5,980,602.32	Total		10,518,775.41



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NOTE 12 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

BANK BALANCES

S/N	<u>ACTUAL 2020</u>	<u>LOCAL GOVT COUNCIL</u>	<u>NOTE</u>	<u>ACTUAL 2021</u>
12				
	55,798,431.78	AbohMbaise		1,439,510.60
	72,564,884.86	AhiazuMbaise		13,064,753.31
	57,217,115.27	Ehime Mbano		7,430,077.67
	82,954,107.05	EzinihitteMbaise		27,021,781.83
	67,161,662.18	Ideato North		4,804,944.19
	67,102,902.26	Ideato South		9,200,830.63
	65,384,823.81	IhitteUboma		2,112,381.49
	81,643,520.41	Ikeduru		23,499,419.27
	62,267,242.20	IsialaMbano		523,850.43
	70,667,504.24	Isu		7,415,434.21
	79,169,274.48	Mbaitoli		18,801,672.40
	65,021,175.57	NgorOkpala		3,029,253.14
	65,284,787.38	Njaba		3,276,881.52
	68,960,223.78	Nkwerre		10,128,669.76
	65,172,694.36	Nwangele		3,992,783.20
	72,548,050.38	Obowo		7,009,948.86
	66,289,107.47	Oguta		5,815,158.07
	69,544,180.72	Ohaji/Egbema		19,086,614.88
	63,406,655.59	Okigwe		4,171,181.62
	67,240,227.01	Onuimo		5,146,283.81
	55,834,449.83	Orlu		3,949,418.39
	57,648,476.96	Orsu		5,660,279.81
	75,738,545.86	Oru-East		11,033,866.93
	92,922,584.25	Oru-West		30,458,858.04
	73,464,971.18	Owerri Municipal		21,238,194.34
	75,036,322.35	Owerri North		10,481,459.75
	67,430,577.33	Owerri West		5,635,999.13
	1,869,474,498.56	Total		265,429,507.28



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

SALARY ADVANCE

ACTUAL 2020	LOCAL GOVT COUNCIL	SALARY ADVANCE	DEBTORS	LOANS	TOTAL 2021
455,348.78	AbohMbaise	455,348.78	0.00	0.00	455,348.78
4,252,044.60	AhiazuMbaise	4,252,044.60	0.00	0.00	4,896,333.60
0.00	Ehime Mbano	0.00	0.00	0.00	0.00
1,598,626.01	EzinihitteMbaise	1,598,626.01	0.00	0.00	1,598,626.01
0.00	Ideato North	0.00	0.00	0.00	0.00
0.00	Ideato South	0.00	0.00	0.00	0.00
0.00	IhitteUboma	0.00	0.00	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	5,029,727.34
0.00	Isu	0.00	0.00	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	0.00
0.00	Njaba	0.00	0.00	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	0.00	0.00
2,076,437.18	Obowo	2,076,437.18	0.00	0.00	2,076,437.18
-	Oguta	0.00	0.00	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	0.00
0.00	Onuimo	0.00	0.00	0.00	0.00
0.00	Orlu	0.00	0.00	0.00	0.00
0.00	Orsu	0.00	0.00	0.00	0.00
0.00	Oru-East	0.00	0.00	0.00	0.00
0.00	Oru-West	0.00	0.00	0.00	0.00
0.00	Owerri Municipal	0.00	0.00	0.00	0.00
0.00	Owerri North	0.00	0.00	0.00	0.00
277,800.00	Owerri West	277,800.00	0.00	0.00	277,800.00
22,529,449.23	Total	22,529,449.23	0.00	0.00	23,173,738.57



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

IMPREST

S/N	ACTUAL 2020	LOCAL GOVT COUNCIL		ACTUAL 2021
			<u>NOTE</u>	
14	35,582,700.00	AbohMbaise		45,592,700.00
	35,050,000.00	AhiazuMbaise		50,765,000.00
	25,682,000.00	Ehime Mbano		34,982,000.00
	77,475,000.00	EzinihitteMbaise		102,604,285.50
	42,227,000.00	Ideato North		60,927,000.00
	58,596,000.00	Ideato South		79,076,000.00
	55,770,000.00	IhitteUboma		65,550,000.00
	59,235,000.00	Ikeduru		64,609,000.00
	19,410,000.00	IsialaMbano		22,920,000.00
	39,955,000.00	Isu		64,860,000.00
	22,920,000.00	Mbaitoli		47,168,600.00
	16,180,000.00	NgorOkpala		40,240,000.00
	57,187,600.00	Njaba		69,467,600.00
	55,355,000.00	Nkwerre		54,305,000.00
	61,490,730.96	Nwangele		77,370,730.00
	34,629,000.00	Obowo		43,269,000.00
	61,251,000.00	Oguta		76,801,000.00
	49,468,500.00	Ohaji/Egbema		59,203,500.00
	27,795,000.00	Okigwe		25,650,000.00
	53,015,000.00	Onuimo		75,035,000.00
	28,663,959.00	Orlu		41,473,959.00
	42,496,000.00	Orsu		47,900,000.00
	24,525,750.00	Oru-East		24,525,750.00
	33,528,900.00	Oru-West		39,838,900.00
	59,468,000.00	Owerri Municipal		71,048,000.00
	26,960,000.00	Owerri North		38,320,000.00
	20,680,840.00	Owerri West		42,960,840.00
	1,124,597,979.96	Total		1,466,463,864.50



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 2021

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

NOTE 15 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

SERVICE ADVANCES

TOTAL 2020	LOCAL GOVT COUNCIL	INTEGRATED FARM PROJECTS	PERSONAL ADVANCE	ROAD GRADING	CHAPEL PROJECTS	CONSTRUCTION & RENOVATION OF BUILDING/Markets	OTHERS	TOTAL 2021
414,413,658.30	Abohmmbaise	0.00	330,082,958.30	93,441,950.00	1,444,820.00	8,547,300.00	4,375,932.00	437,892,960.30
332,014,297.57	AhiazuMbaise	1,059,000.00	343,185,701.67	5,000,000.00	0.00	0.00	13,155,000.00	349,244,701.67
358,171,995.82	Ehime Mbano	0.00	170,538,459.35	179,810,421.00	8,500,000.00	3,4590,000.00	450,200.47	375,493,380.35
343,936,324.00	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
409,667,469.06	Ideato North	1,857,200.00	363,898,706.65	52,100,000.00	13,950,000.00	9,705,000.00	7,000,000.00	448,510,907.65
291,635,601.67	Ideato South	140,000.00	267,878,548.30	22,930,487.00	4,850,000.00	18,577,815.00	7,060,000.00	321,436,850.30
530,320,547.25	IhiteUboma	2,568,000.00	364,555,537.25	135,482,500.00	32,900,000.00	0.00	0.00	535,506,037.25
511,471,638.82	Ikeduru	1,745,500.00	504,776,138.82	4,950,000.00	0.00	6,620,000.00	2,500,000.00	520,591,638.82
395,909,458.34	IsialaMbano	0.00	228,628,758.00	162,280,700.00	0.00	27,650,000.00	5,000,000.00	423,559,458.00
270,636,786.81	Isu	1,419,350.00	186,416,536.81	80,992,750.00	16,850,000.00	0.00	0.00	285,678,636.81
422,214,128.45	Mbaitoli	0.00	390,937,378.79	30,457,990.00	0.00	20,514,525.00	0.00	441,909,893.79
605,726,189.75	NgorOkpala	4,000,000.00	554,797,501.75	33,697,000.00	0.00	2,938,038.00	600,000.00	592,432,539.75
538,873,048.44	Njaba	405,000.00	400,228,837.85	101,419,710.59	0.00	11,157,000.00	61,930,000.00	575,140,548.44
417,610,103.90	Nkwerre	0.00	235,021,067.90	125,366,000.00	15,849,000.00	3,400,000.00	3,263,000.00	382,899,067.90
325,37,482.31	Nwangele	5,776,671.53	257,773,810.78	46,000,000.00	12,800,000.00	2,105,000.00	915,000.00	327,276,221.99
477,885,373.76	Obowo	0.00	450,149,873.76	27,735,500.00	0.00	0.00	0.00	477,885,373.76
568,787,900.19	Oguta	74,760.00	451,789,370.34	100,923,769.85	16,000,000.00	0.00	0.00	568,787,900.19
622,759,565.57	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
298,269,616.38	Okigwe	0.00	288,069,616.38	10,200,000.00	0.00	0.00	0.00	298,269,616.38
350,484,239.51	Onuimo	5,776,671.53	285,977,567.98	45,980,000.00	12,800,000.00	0.00	0.00	350,484,239.51
470,629,158.52	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
373,157,282.57	Orsu	8,847,250.00	119,400,034.34	218,285,000.00	10,550,000.00	35,390,611.00	3,000,000.00	395,972,895.34
537,673,337.87	Oru-East	5,078,000.00	171,888,378.96	311,877,065.00	0.00	78,349,895.00	0.00	567,193,338.96
227,570,418.16	Oru-West	6,909,100.00	220,898,468.16	0.00	29,957,150.00	0.00	0.00	257,764,718.16
504,327,910.37	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
533,219,647.00	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
365,902,551.06	Owerri West	0.00	365,902,551.06	0.00	0.00	0.00	0.00	365,902,551.06
11,498,638,721.45	Total	56,053,853.06	9,057,901,140.72	2,112,655,484.06	195,294,010.00	349,078,962.00	170,293,647.00	11,941,277,096.84



REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
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OF IMO STATE LOCAL GOVERNMENT COUNCILS
FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2021

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS
NOTE 16 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021
UNREMITTED DEDUCTIONS

ACTUAL 2020	LOCAL GOVT COUNCIL	ACTUAL FIGURES FOR THE YEAR ENDED 31 ST DECEMBER 2021								
		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
19,138,251.19	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	Ihitte Uboma	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
23,692,427.62	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	Mbaitoli	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
36,985,508.89	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
61,557,056.69	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	352,4926.24	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



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 2021

22,894,546.28	Oguta	7,649,956.42	1,262,119.66	13499423.8	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	6036344.22	5,446,361.84	0		-	-		27,967,632.38
59,637,912.41	Orsu	36,242,922.63	357,250.00	357,250.00	947,790.88	21,732,698.90			-		59,637,912.41
14,502,669.03	Oru-East	6,988,044.00	2,812,602.38	2812602.38	1,889,420.27	0			-		14,502,669.03
9,423,520.40	Oru-West	4,250,760.81	5,518,612.52	6765308.63	-7,111,161.56	0			-		9,423,520.40
6,959,334.39	Owerri Municipal	880,894.92	736510.41	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
93,401,170.28	Owerri West	50,438,892.17	9,145,371.75	7,623,480.37	25,966,318.34	172,407.65	54,700.00		-		93,401,170.28
826,732,519.68		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

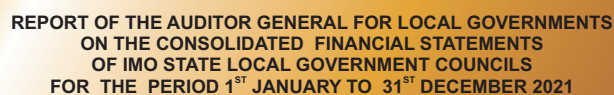


**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
ON THE CONSOLIDATED FINANCIAL STATEMENTS
OF IMO STATE LOCAL GOVERNMENT COUNCILS
FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2021**

**CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS
NOTE 17 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2021**

DEPOSITS

			ACTUAL 2021								
	ACTUAL 2020	LOCAL GOVT COUNCIL	INDIVIDUAL & ORGANISATIONS	RETENTION FEES	UNCLAIMED SALARY & ALLOWANCES	NULGE /PTE BICYCLE/ MOTORCYCLE REFUNDS	NHE DEDUCTION	RETAINERS	NULGE MULTI POPOSE LOAN	OTHER SUNDRY DEDUCTIONS	TOTAL 2021
16											
	863,726.35	AbohmMbaise		-	863,726.35	-	-	-	-	-	863,726.35
	20,733,069.48	AhiazuMbaise	8,727,087.85	-	12,095,087.73	800.00	-	-	-	-	20,822,975.58
	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	IhitteUbooma	971,440.29	0.00	8,669,674.04	0.00	-	-	-	0.00	9,641,114.33
	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
	319,214.80	Obowo	0.0	-	-	-	-	-	-	319,214.80	319,214.80



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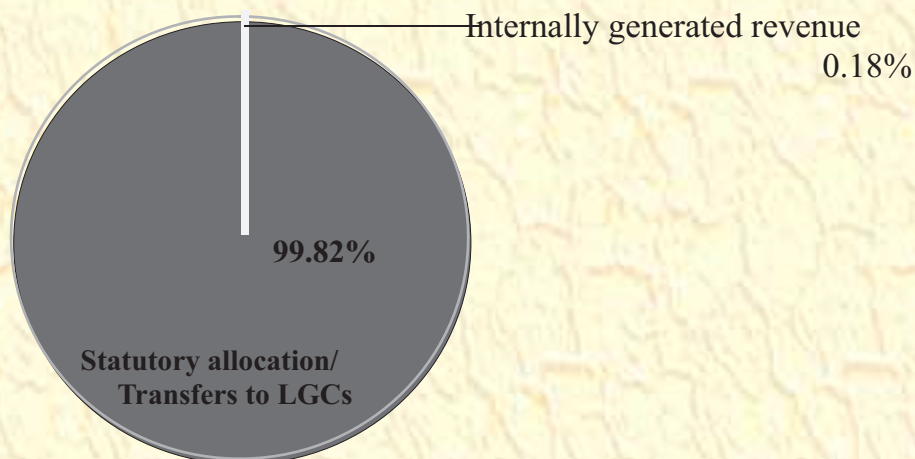


SUPPLEMENTARY NOTES ON THE CONSOLIDATED FINANCIAL REPORTS AS AT 31ST DECEMBER, 2021

1. REVENUE ANALYSIS

1.1 HIGHLIGHTS OF REVENUE SOURCES TO LOCAL GOVERNMENT COUNCILS

Inflow Description	Amount ₦	Percentage
Statutory Allocation/ Transfers to LGCs	48,276,617,369.56	99.82%
10% Share of State IGR	0.00	0.0
Internally Generated Revenue	87,585,514.31	0.18%
Other Revenue Sources	<u>0.00</u>	
Grand Total	48,364,202,883.87	100%





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 2021

**SUMMARY OF ALLOCATION FROM FAAC AND TRANSFERS TO LOCAL
GOVERNMENT COUNCILS BY THE STATE JOINT LOCAL GOVERNMENT
ACCOUNT (SJLGA).**

1.2

Inflow Description	AMOUNT ₦	Percentage
ALLOCATION FROM FAAC		
Statutory Allocation	29,009,352,592.69	
Value Added Tax (VAT)	17,403,208,978.64	
Share of Forex Equalization	83,259,481.95	
Share of non Oil Revenue	616,654,263.26	
Budget Exchange Gain	126,607,954.56	
Share of Ecological Fund	63,304,271.50	
Excess Bank Charges	2,660,943.17	
Solid Mineral Revenue	41,975,092.10	
Share OF Good Value Consideration	0.00	
Share of FGN Intervention	0.00	
Order of OAGF	978,704,536.69	
OTHERS	607,738,778.89	
Total (Sources from FAAC)	48,933,466,893.45	
TRANSFERS / RELEASES TO LOCAL GOVERNMENT COUNCILS	48,276,617,369.56	98.66
Balance awaiting Release to Local Govt. Councils as at 31/12/2021	656,849,523.89	1.34
Total	48,933,466,893.45	100%



**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
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OF IMO STATE LOCAL GOVERNMENT COUNCILS
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1.3. COMPARATIVE SUMMARY OF STATE JOINT LOCAL GOVERNMENT ACCOUNT(SJLGA) FAAC ALLOCATION AND RELEASES TO LOCAL GOVERNMENT COUNCILS

<u>YEAR 2020</u>			<u>YEAR 2021</u>	
Remarks	Amount ₦		Amount ₦	Remarks
	<u>45,624,059,558.75</u>	Statutory Allocation from FAAC	<u>48,933,466,893.45</u>	
	49,511,132,646.06	Statutory Allocation/ Transfers to LGCs	48,276,617,369.56	
	0.00	10% Share of State IGR	0.00	
	121,001,608.47	Internally Generated Revenue	121,001,608.47	
	0.00	Other Revenue Sources	0.00	
	49,632,134,254.53	GRAND TOTAL	48,364,202,883.87	
	3,887,073,087.31	Excess Funding to LGC's in comparison to FAAC Revenue Allocation .	0.00	
	0.00	Balance (Funds awaiting release to Local Govt.Councils as at 31 st Dec 2021) in comparison to FAAC Revenue Allocati on.	656,849,523.89	

1.4 INFLOW:

The sum of Forty-Eight Billion, Nine Hundred and Thirty Three Million Four Hundred and Sixty Six Thousand Eight Hundred and Ninety Three Naira Forty-Five Kobo (**₦48,933,466,893.45**) only accrued to the Imo State Local Government Councils as total inflow of statutory revenue for the period 1st January, 2021 to 31st December, 2021 from the Federation Account Allocation Committee (FAAC). Details in Note Number 1 of this Financial Statements.

1.5 FUND RELEASED TO LOCAL GOVERNMENT COUNCILS:

The sum of **₦48,276,617,369.56** only, which represents 98.66% of the total FAAC Statutory Allocation inflow of **₦48,933,466,893.45**. was released to Imo State Local Government Councils for the period under review.



The Released/ disbursed funds are from;

- (a) Direct transfers to Local Govt. Councils
- (b) Local Governments. Salary Payments (Automated)
- (c) Transfers to SUBEB for Primary School Teachers Emoluments(Automated)
- (d) Salaries / Allowances to members of Council of Traditional Rulers
- (e) Transfers to Secondary Edu. Mgt. Board for Jnr. Teachers Emoluments (Automated)
- (f) Salaries and Allowances for Political Office Holders
- (g) Pensions and Gratuities among other Expenses
- (h) Releases for Local Government Ecological Fund.

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

NOTE

In summary the sum of **₦48,276,617,369.56** representing 98.66% of the total Allocation of **₦48,933,466,893.45** received from FAAC and 99.82% of **₦48,364,202,883.87** being the available revenue for services was 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 N87,585,514.31 for the period under review which represents 0.18% of the accrued inflow of **₦48,364,202,883.87**. 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 advices to improve and explore other sources of revenue. This gave an abysmal poor budget performance of N87,585,514.31 representing 2.11% of the budgeted figure of **₦4,153,023,021.00**

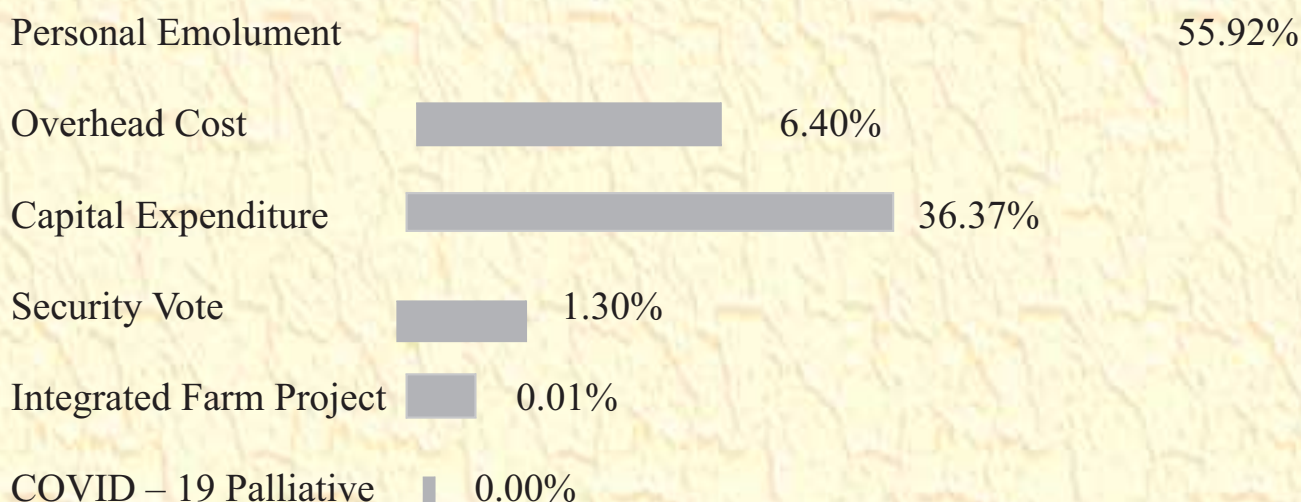
4. EXPENDITURE:

The total sum of 49,957,709,202.06 was expended by the Imo State Local Government Councils as follows:



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Outflow Description	Amount ₦	Percentage
Personnel Emolument	27,936,786,442.83	55.92%
Overhead Cost	3,198,145,293.99	6.40%
Capital Expenditure	18,167,132,965.24	36.37%
Security Vote	648,000,000.00	1.30%
Integrated Farms Project	6,600,000.00	0.01%
COVID- 19 Palliative	1,045,000.00	0.00%
Grand Total	49,957,709,702.06	100%



From the above analysis, Capital Expenditure amounting to N18,167,132,965.24 representing 36.37% of the total sum of N**49,957,709,702.06** was expended within the financial year ended 31st December 2021. See Note Nos. 5,6,7,8, 9& 10 for comprehensive details of expenditure

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 previous and current Inspection Audit Reports and are as stated below: -

- a. Most of the payment vouchers raised were not properly vouched with documentary evidences to justify the payments made.
- b. Most of the purchases made lacked essential documentary evidence 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.
- c. In most cases, approvals in respect of expenditures were not presented for pre- payment audit or produced during the Audit Inspection for examination.
 - d. Deductions made for Withholding Tax (WHT) and Value Added Tax (VAT) were in most cases not remitted to the appropriate Government Agencies as at when due.
 - e. Service and Personal Imprest were not retired timeously and most imprests were granted to non imprest holders and Political Office Holders, which contravened extant financial regulations.
 - g. Most payment vouchers were not properly vouched and without the signatures of relevant parties to the payment vouchers.
There were lack of adequate budgetary provisions, discipline, and outright extra budgetary expenditures by most of the Local Government Councils.
 - h. 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:



**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
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Head	Details	Budgeted ₦'m	Budget performance ₦'m	Variance ₦'m
1001	Capitation Rate	335,058,300.00	1,177,500.00	333,880,800.00
1002	Property Rate	902,885,835.00	28,281,120.10	874,604,715.00
1003	Licenses, Fine and Fees	1,769,056,519.00	52,514,955.00	1,716,541,564.00
1004	Earnings from Commerce	635,421,930.00	2,658,200.00	632,762,730.00
1005	Rent on L/Govt. Property	66,571,772.00	619,000.00	65,952,772.00
1008	Miscellaneous	444,028,665.00	2,334,739.21	441,693,925.79
1009	Statutory Allocation	65,613,317,720.00	48,276,617,369.56	17,336,700,850.44
	Grand Total	69,766,340,741.00	48,364,202,883.87	21,402,137,357.23

8. OUT FLOWS

During the year under review, the outflow profile of the Local Governments revealed that the sum of N49,957,709,702.06 was expended. This comprise payments in respect of recurrent and capital expenditure. Meanwhile it was observed that the sum of N66,877,102,332.07 were budgeted thereby resulting to underperformance of N16,919,393,130.01 as detailed below: Statement No 1 (cash flow statement)

S/N	Details	Budgeted ₦'m	Budget Performance ₦'m	Variance ₦'m	%
1	Personnel Emolument	19,851,858,551.00	27,936,786,442.83	(8,084,927,891.83)	140.72%
2	Overhead Cost	5,929,736,840.00	3,198,145,293.99	2,731,591,546.01	53.93%
3	Security Vote	0.00	648,000,000.00	(648,000,000.00)	N/A
4	Integrated Farms Projects	0.00	6,600,000.00	(6,600,000.00)	N/A
5	COVID -19 Palliative	0.00	1,045,000.00	(1,045,000.00),	N/A
5	Capital Expenditure	41,095,506,941.07	18,167,132,965.24	22,928,373,975.83	44.20%
	Grand Total	66,877,102,332.07	49,957,709,702.06	16,919,392,630.01	74.70%



9.1 LIQUID ASSETS:

The Liquid Assets of the Imo State Local Government Councils stood at N275,948,282.69 as at 31st December, 2021 as against N1,869,455,100.88 in the previous year.

9.2 SALARY ADVANCES:

The sum of N23,173,738.57 represent Salary Advances of the Imo State Local Government Councils as at 31st December, 2021. These were advances charged on the personnel cost of the affected 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.

We recommend 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 **13,407,740,961.34** as at 31st December, 2021. The values of unretired Advances are made up of monies owed Imo State Local Government Councils by the under listed Officials and staff across the Councils as shown below:

S/NO.	IMPREST HOLDERS / INDIVIDUALS	AMOUNT (N'm)
1.	Imprest	1,466,463,864.50
2.	Integrated Farm Project	56,053,853.06
3.	Individual Service Advances	9,057,901,140.72
4.	Grading of Rural Roads	2,112,655,484.06
5.	Chapel Project	195,294,010.00
6.	Construction & Renovation of Buildings	349,078,962.00
7.	Others	170,293,647.00
	TOTAL	13,407,740,961.34

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 UNREMITTED DEDUCTIONS:

Unremitted Deductions totaling N826,732,519.68 stood as outstanding balance as at 31st December, 2021 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 DEPOSITS:

The sum of N401,565,881.42 stood as outstanding Consolidated Deposits balance as at 31st December, 2021. 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 (N'm)
1.	Organizations and Individuals	89,968,077.48
2.	Retention Fees	403,562.25
3.	Unclaimed Salaries and Allowances	190,658,410.14
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	401,565,881.42



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.

12 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 as Audit Inspection (Domestic) Reports to all Local Government Councils, in respect of the financial transactions and other related activities. However, most responses and action expected of the Councils have not been received by this Office in respect of the Audit Inspection Reports.

13 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.

14 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 for the period under review.

We sincerely hope that the Councils would not hesitate to contact this Office for further clarification and explanations where needed 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.



REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
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OF IMO STATE LOCAL GOVERNMENT COUNCILS
FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2021

Our immense 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 faithfulness 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, 2021.



**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 2021**

**SUPPLEMENTARY NOTE 1 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2021
DETAILS OF FAAC TRANSFERS/ DISBURSEMENT OF 2021 FAAC ALLOCATION TO LOCAL GOVERNMENT COUNCILS**

SN o	LGC	LGC Emoluments / Staff Salary (Automated)	SUBB Emoluments /Staff Salary (Automated)	SEWIB (Inc. Secondary Education Emoluments /Staff Salary (Automated)	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	AbohMbaise	456,054,864.66	278,164,874.93	101,547,751.73	23,214,346.53	41,908,985.84	212,614,815.81	573,956,788.89	39,262,481.48	86,478,168.30	5,481,481.48	48,000,000.00	1,866,684,538.93
2	AhiazumMabise	356,174,463.66	278,164,874.93	101,547,751.73	23,214,346.53	44,243,196.44	212,614,815.81	573,956,788.89	39,262,481.48	86,478,168.30	5,481,481.48	48,000,000.00	1,769,142,369.25
3	Ehime Mbano	355,064,010.37	278,164,874.93	101,547,751.73	23,214,346.53	41,908,985.50	212,614,815.81	573,956,788.89	39,262,481.48	86,478,168.30	5,481,481.48	48,000,000.00	1,765,693,809.02
4	Ezinihitte Mbaise	363,332,749.75	278,164,874.93	101,547,751.73	23,214,346.53	41,908,984.51	212,614,815.81	573,956,788.89	39,262,481.48	86,478,168.30	5,481,481.48	48,000,000.00	1,773,962,443.41
5	Ideato North	227,017,303.86	278,164,874.93	101,547,751.73	23,214,346.53	46,577,412.59	212,614,815.81	573,956,788.89	39,262,481.48	86,478,168.30	5,481,481.48	50,000,000.00	1,644,315,425.60
6	Ideato South	378,510,707.07	278,164,874.93	101,547,751.73	23,214,346.53	44,932,100.05	212,614,815.81	573,956,788.89	39,262,481.48	86,478,168.30	5,481,481.48	48,000,000.00	1,792,163,516.27
7	IhitteUboma	493,352,469.75	278,164,874.93	101,547,751.73	23,214,346.53	38,616,978.50	212,614,815.82	573,956,788.89	39,262,481.48	86,478,168.29	5,481,481.48	48,000,000.00	1,900,690,157.40
8	Ikeduru	364,426,144.60	278,164,874.93	101,547,751.73	23,214,346.53	42,424,966.25	212,614,815.82	573,956,788.89	39,262,481.48	86,478,168.29	5,481,481.48	48,000,000.00	1,775,571,820.00
9	IsialaMbano	318,980,058.39	278,164,874.93	101,547,751.73	23,214,346.53	41,909,294.70	212,614,815.81	573,956,788.89	39,262,481.48	86,478,168.30	5,481,481.48	48,000,000.00	1,729,610,062.24
10	Isu	269,296,819.90	278,164,874.93	101,547,751.73	23,214,346.53	39,747,649.50	212,614,815.81	573,956,788.89	39,262,481.48	86,478,168.30	5,481,481.48	165,822,673.60	1,677,765,178.55
11	Mbatoli	623,050,400.46	278,164,874.93	101,547,751.73	23,214,346.53	44,243,188.20	212,614,815.81	573,956,788.89	39,262,481.48	86,478,168.30	5,481,481.48	48,000,000.00	2,036,014,297.81
12	NgorOkpala	426,031,320.86	278,164,874.93	101,547,751.73	23,214,346.53	39,574,950.03	212,614,815.81	573,956,788.89	39,262,481.48	86,478,168.30	5,481,481.48	48,000,000.00	1,834,326,880.04
13	Njaba	408,655,716.10	278,164,874.93	101,547,751.73	23,214,346.53	39,747,649.50	212,614,815.81	573,956,788.89	39,262,481.48	86,478,168.30	5,481,481.48	48,000,000.00	1,817,124,074.75
14	Nkwere	333,669,222.50	278,164,874.93	101,547,751.73	23,214,346.53	37,586,284.56	212,614,815.83	573,956,788.89	39,262,481.48	86,478,168.28	5,481,481.48	48,000,000.00	1,739,976,216.21
15	Nwangele	413,330,484.35	278,164,874.93	101,547,751.73	23,214,346.53	39,574,744.16	212,614,815.81	573,956,788.89	39,262,481.48	86,478,168.30	5,481,481.48	48,000,000.00	1,821,625,937.66
16	Obowo	376,659,831.14	278,164,874.94	101,547,751.74	23,214,346.53	39,132,495.20	212,614,815.82	573,956,788.89	39,262,481.48	86,478,168.25	5,481,481.48	48,000,000.00	1,784,513,035.47
17	Oguta	246,000,826.38	278,164,874.93	101,547,751.73	23,214,346.53	39,575,830.50	212,614,815.82	573,956,788.89	39,262,481.48	86,478,168.29	5,481,481.48	48,000,000.00	1,654,297,366.03
18	Ohaji/Egbema	247,507,661.79	278,164,874.93	101,547,751.73	23,214,346.53	42,424,966.25	212,614,815.82	573,956,788.89	39,262,481.48	86,478,168.29	5,481,481.48	48,000,000.00	1,658,653,337.19
19	Okigwe	283,968,092.25	278,164,874.93	101,547,751.73	23,214,346.53	40,091,647.07	212,614,815.82	573,956,788.89	39,262,481.48	86,478,168.29	5,481,481.48	48,000,000.00	1,692,780,448.47
20	Onuimo	200,093,234.79	278,164,874.93	101,547,751.73	23,214,346.53	37,463,427.54	212,614,815.82	573,956,788.89	39,262,481.48	86,478,168.29	5,481,481.48	48,000,000.00	1,606,277,371.48
21	Orlu	465,288,696.08	278,164,874.93	101,547,751.73	23,214,346.53	44,416,093.26	212,614,815.82	573,956,788.89	39,262,481.48	86,478,168.29	5,481,481.48	48,000,000.00	1,878,425,498.49
22	Orsu	377,143,033.72	278,164,874.93	101,547,751.73	23,214,346.53	39,574,745.91	212,614,815.81	573,956,707.89	39,262,481.48	86,478,168.50	5,481,481.48	48,000,000.00	1,785,438,407.98
23	Oru-East	368,900,837.64	278,164,874.93	101,547,751.73	23,214,346.53	37,440,522.07	212,614,815.81	573,956,788.89	39,262,481.48	86,478,168.69	5,481,481.48	48,000,000.00	1,775,062,069.25
24	Oru-West	364,872,596.19	278,164,874.96	101,547,751.73	23,214,346.53	37,413,429.04	212,614,815.80	573,956,788.89	39,262,481.48	86,478,168.68	5,481,481.49	48,000,000.00	1,771,006,734.79
25	Owerri Municipal	459,674,865.25	278,164,874.96	101,547,751.72	23,214,346.53	39,574,744.16	212,614,815.80	573,956,788.89	39,262,481.48	86,478,168.71	5,481,481.49	48,000,000.00	1,867,970,318.99
26	Owerri North	515,127,323.14	278,164,874.99	101,547,751.74	23,214,346.53	41,910,948.00	212,614,815.82	573,956,788.89	39,262,481.48	86,478,169.51	5,481,481.49	48,000,000.00	1,925,758,081.59
27	Owerri West	520,096,356.77	278,164,875.16	101,547,752.00	23,214,346.53	40,950,744.16	212,614,815.88	573,956,788.89	39,262,481.48	86,478,168.33	5,481,481.49	50,000,000.00	1,931,767,810.69
	Total	10,212,284,091.42	7,510,451,623.47	2,741,789,296.99	626,787,356.31	1,104,874,047.49	5,740,600,027.03	15,496,252,800.03	1,060,086,999.96	2,334,910,545.88	148,000,000.00	1,417,822,673.60	48,276,617,369.56



REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
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OF IMO STATE LOCAL GOVERNMENT COUNCILS
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SUPPLEMENTARY NOTE 2 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

INTERNALLY GENERATED REVENUE(IGR)

S/N	ACTUAL 2020	LOCAL GOVT COUNCIL	ACTUAL 2021
	2,629,200.00	AbohMbaise	2,304,200.00
	9,077,640.00	AhiazuMbaise	1,902,500.00
	1,085,200.00	Ehime Mbano	815,000.00
	1,876,500.00	EzinihitteMbaise	2,164,700.00
	955,800.00S	Ideato North	2,763,532.00
	1,899,700.00	Ideato South	4,264,000.00
	3,296,740.00	IhitteUboma	2,680,250.00
	4,985,400.00	Ikeduru	2,767,700.00
	5,370,805.00	IsialaMbano	2,321,600.00
	2,109,124.00	Isu	887,250.00
	8,782,700.00	Mbaitoli	3,244,821.00
	4,109,500.00	NgorOkpala	2,739,067.00
	4,469,944.51	Njaba	3,610,800.00
	4,625,300.00	Nkwerre	1,610,139.21
	1,732,200.00	Nwangele	1,349,300.00
	3,760,190.00	Obowo	774,400.00
	6,250,301.00	Oguta	543,500.00
	10,060,388.47	Ohaji/Egbema	13,063,870.10
	5,779,100.00	Okigwe	6,466,500.00
	2,636,663.19	Onuimo	593,100.00
	5,287,550.00	Orlu	2,593,000.00
	1,033,950.00	Orsu	647,450.00
	3,896,200.00	Oru-East	1,044,450.00
	4,786,732.30	Oru-West	4,611,180.00
	2,812,200.00	Owerri Municipal	7,567,800.00
	8,891,080.00	Owerri North	8,447,600.00
	8,801,500.00	Owerri West	5,808,805.00
	121,001,608.47	Total	87,585,514.31



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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, 2021
CLOSING BALANCE 2020 & CLOSING BALANCE OF 2021 (Statement of Consolidated Revenue Fund Charge)

S/N	<u>ACTUAL 2020</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2021</u>
			470,653,769.41
	493,336,632.48	AbohMbaise	
	404,010,750.36	AhiazuMbaise	378,185,180.81
	435,211,799.37	Ehime Mbano	412,062,246.54
	444,333,794.92	EzinihitteMbaise	413,566,724.52
	496,067,150.81	Ideato North	491,480,444.81
	335,345,598.63	Ideato South	330,021,555.63
	604,601,217.52	IhitteUboma	556,045,035.20
	631,987,969.87	Ikeduru	588,324,448.73
	447,090,775.72	IsialaMbano	417,026,988.76
	343,468,205.80	Isu	321,572,727.77
	447,338,965.71	Mbaitoli	431,056,328.97
	613,663,064.77	NgorOkpala	563,630,522.44
	589,444,144.13	Njaba	575,976,738.27
	526,497,783.58	Nkwerre	431,905,193.56
	413,214,715.84	Nwangele	370,338,675.58
	585,711,901.14	Obowo	525,867,549.62
	671,076,590.33	Oguta	652,104,040.93
	694,171,077.66	Ohaji/Egbema	651,079,394.72
	373,980,068.63	Okigwe	367,489,594.66
	335,728,040.80	Onuimo	295,808,313.69
	481,294,035.36	Orlu	464,754,003.92
	403,648,500.35	Orsu	377,611,155.77
	623,436,612.07	Oru-East	588,257,151.56
	341,558,636.69	Oru-West	315,598,405.48
	625,922,973.74	Owerri Municipal	594,564,712.50
	580,226,097.48	Owerri North	551,404,135.85
	345,194,652.49	Owerri West	342,179,541.80
	13,287,561,756.25	Total	12,478,564,581.50



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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>ACTUAL 2020</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2021</u>
			470,653,769.41
	493,336,632.48	AbohMbaise	
	404,010,750.36	AhiazuMbaise	378,185,180.81
	435,211,799.37	Ehime Mbano	412,062,246.54
	444,333,794.92	EzinihitteMbaise	413,566,724.52
	496,067,150.81	Ideato North	491,480,444.81
	335,345,598.63	Ideato South	330,021,555.63
	604,601,217.52	IhitteUboma	556,045,035.20
	631,987,969.87	Ikeduru	588,324,448.73
	447,090,775.72	IsialaMbano	417,026,988.76
	343,468,205.80	Isu	321,572,727.77
	447,338,965.71	Mbaitoli	431,056,328.97
	613,663,064.77	NgorOkpala	563,630,522.44
	589,444,144.13	Njaba	575,976,738.27
	526,497,783.58	Nkwerre	431,905,193.56
	413,214,715.84	Nwangele	370,338,675.58
	585,711,901.14	Obowo	525,867,549.62
	671,076,590.33	Oguta	652,104,040.93
	694,171,077.66	Ohaji/Egbema	651,079,394.72
	373,980,068.63	Okigwe	367,489,594.66
	335,728,040.80	Onuimo	295,808,313.69
	481,294,035.36	Orlu	464,754,003.92
	403,648,500.35	Orsu	377,611,155.77
	623,436,612.07	Oru-East	588,257,151.56
	341,558,636.69	Oru-West	315,598,405.48
	625,922,973.74	Owerri Municipal	594,564,712.50
	580,226,097.48	Owerri North	551,404,135.85
	345,194,652.49	Owerri West	342,179,541.80
	13,287,561,756.25	Total	12,478,564,581.50



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 2021

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

SUPPLEMENTARY NOTE 6 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

OPERATING BALANCE

S/N	<u>ACTUAL 2020</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2021</u>
	493,336,632.48	AbohMbaise	470,653,769.41
	404,010,750.36	AhiazuMbaise	378,185,180.81
	435,211,799.37	Ehime Mbano	412,062,246.54
	444,333,794.92	EzinihitteMbaise	413,566,724.52
	496,067,150.81	Ideato North	491,480,444.81
	335,345,598.63	Ideato South	330,021,555.63
	604,601,217.52	IhitteUboma	556,045,035.20
	631,987,969.87	Ikeduru	588,324,448.73
	447,090,775.72	IsialaMbano	417,026,988.76
	343,468,205.80	Isu	321,572,727.77
	447,338,965.71	Mbaitoli	431,056,328.97
	613,663,064.77	NgorOkpala	563,630,522.44
	589,444,144.13	Njaba	575,976,738.27
	526,497,783.58	Nkwerre	431,905,193.56
	413,214,715.84	Nwangele	370,338,675.58
	585,711,901.14	Obowo	525,867,549.62
	671,076,590.33	Oguta	652,104,040.93
	694,171,077.66	Ohaji/Egbema	651,079,394.72
	373,980,068.63	Okigwe	367,489,594.66
	335,728,040.80	Onuimo	295,808,313.69
	481,294,035.36	Orlu	464,754,003.92
	403,648,500.35	Orsu	377,611,155.77
	623,436,612.07	Oru-East	588,257,151.56
	341,558,636.69	Oru-West	315,598,405.48
	625,922,973.74	Owerri Municipal	594,564,712.50
	580,226,097.48	Owerri North	551,404,135.85
	345,194,652.49	Owerri West	342,179,541.80
	13,287,561,756.25	Total	12,478,564,581.50



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 2021

CONSOLIDATED FINANCIAL STATEMENTS OF IMO STATE LOCAL GOVERNMENT COUNCILS

SUPPLEMENTARY NOTE 7 TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

LIQUID ASSETS

S/N	<u>ACTUAL 2020</u>	<u>LOCAL GOVT COUNCIL</u>	<u>ACTUAL 2021</u>
	57,635,574.96	AbohMbaise	1,463,409.89
	72,565,738.86	AhiazuMbaise	13,240,372.31
	57,262,315.47	Ehime Mbano	7,430,677.64
	82,966,557.43	EzinihitteMbaise	27,070,201.53
	67,182,962.98	Ideato North	5,052,818.39
	67,131,884.32	Ideato South	11,526,592.69
	65,385,673.81	IhitteUboma	2,113,001.49
	81,669,370.75	Ikeduru	23,511,849.61
	62,453,361.20	IsialaMbano	1,229,574.24
	70,667,762.24	Isu	8,825,434.21
	79,174,324.48	Mbaitoli	18,947,322.40
	65,092,495.08	NgorOkpala	4,293,602.75
	65,293,352.38	Njaba	3,278,446.52
	68,962,763.78	Nkwerre	10,131,209.76
	65,184,527.26	Nwangele	4522,748.28
	72,554,300.38	Obowo	7,069,948.86
	67,501,908.77	Oguta	5,818,359.37
	69,547,660.72	Ohaji/Egbema	19,125,977.78
	63,406,655.59	Okigwe	4,183,431.62
	67,375,227.01	Onuimo	5,203,749.90
	55,834,657.24	Orlu	6,454,625.80
	59,975,899.95	Orsu	5,718,942.80
	75,740,193.23	Oru-East	11,040,731.63
	92,926,939.25	Oru-West	30,462,408.04
	73,488,971.18	Owerri Municipal	21,244,394.94
	75,037,775.13	Owerri North	11,269,813.50
	67,436,247.43	Owerri West	5,718,636.74
	1,869,455,100.88	Total	275,948,282.69



**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 2021**

ADDITIONAL NOTES TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

ABOH MBAISE LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTES 1

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

S/N	MONTH:	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Unr. Secondary Education Emoluments /Staff Salary (Automated))	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure Including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	32,971,516.87	20,517,607.44	3,744,116.95	0	3,104,367.84	16,590,825.22	0	0	5,390,331.99	0	0.00	82,318,766.31
2	February	32,971,516.87	20,517,607.44	3,744,116.95	1,934,528.88	3,104,367.84	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	135,248,269.20
3	March	35,335,981.56	22,831,142.39	9,071,878.97	1,934,528.88	3,104,367.84	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	152,334,146.98
4	April	35,335,981.56	22,205,452.90	8,661,811.01	1,934,528.88	3,104,367.84	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	123,105,073.33
5	May	35,335,981.56	22,205,452.90	8,661,811.01	1,934,528.88	3,104,367.84	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	136,708,171.72
6	June	34,825,258.07	22,013,045.88	8,642,728.96	1,934,528.88	3,104,367.84	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	141,818,546.12
7	July	34,825,258.07	22,013,045.88	8,642,728.96	1,934,528.88	3,104,367.84	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	147,945,808.81
8	August	34,703,821.37	21,780,268.94	8,748,740.70	1,934,528.88	3,104,367.84	18,335,883.22	69,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	172,976,462.64
9	September	37,454,632.98	21,670,482.92	8,552,254.62	1,934,528.88	3,104,367.84	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	174,153,982.54
10	October	37,454,632.98	22,745,874.05	9,203,845.50	1,934,528.88	3,104,367.84	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	172,199,168.79
11	November	64,446,140.86	21,595,918.33	9,203,845.50	1,934,528.88	6,208,735.68	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.06	0	4,000,000.00	181,649,972.70
12	December	2,225,287.01	36,903,675.48	14,558,549.79	3,869,057.73	4,656,551.76	18,349,906.04	70,892,454.58	6,543,746.88	9,022,694.99	5,481,481.48	8,000,000.00	242,724,259.59
	Supplementary Salary Payment		1,165,300.38	111,322.81	-	-	-	-	-	-	-	-	3,501,910.20
	Total	456,054,864.66	278,164,874.93	101,547,751.73	23,214,346.53	41,908,965.84	212,614,815.81	573,956,788.89	39,262,481.48	86,478,167.58	5,481,481.48	48,000,000.00	1,866,684,538.93

The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation Committee (FAAC) Account for the period



**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
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OF IMO STATE LOCAL GOVERNMENT COUNCILS
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**ADDITIONAL NOTES TO THE
SUPPLEMENTARY NOTES ON
FAAC TRANSFERS**

AHIAZU MBAISE LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTES 2

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

S/N	MONTH:	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	25,577,469.15	20,517,607.44	3,744,116.95	0	3,277,273.81	16,590,825.22	0	0	5,390,332.71	0	0.00	75,097,625.28
2	February	25,577,469.15	20,517,607.44	3,744,116.95	1,934,528.88	3,277,273.81	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	128,027,127.45
3	March	29,620,835.82	22,831,142.39	9,071,878.97	1,934,528.88	3,277,273.81	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	143,959,033.87
4	April	27,326,279.98	22,205,452.90	8,661,811.01	1,934,528.88	3,277,273.81	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	115,268,277.72
5	May	27,326,279.98	22,205,452.90	8,661,811.01	1,934,528.88	3,277,273.81	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	128,871,376.11
6	June	27,326,279.98	22,013,045.88	8,642,728.96	1,934,528.88	3,277,273.81	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	133,981,750.51
7	July	27,308,033.05	22,013,045.88	8,642,728.96	1,934,528.88	3,277,273.81	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	140,601,489.76
8	August	27,308,033.05	21,780,268.94	8,748,740.70	1,934,528.88	3,277,273.81	18,335,883.22	69,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	165,632,143.59
9	September	27,149,411.33	21,670,482.92	8,552,254.62	1,934,528.88	3,277,273.81	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	166,772,478.47
10	October	29,568,598.57	22,745,874.05	9,203,845.50	1,934,528.88	3,277,273.81	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	164,486,040.35
11	November	29,568,598.57	21,595,918.33	9,203,845.50	1,934,528.88	6,554,547.62	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.06	0	4,000,000.00	174,109,750.23
12	December	51,540,118.93	36,903,675.48	14,558,549.79	3,869,057.73	4,915,910.72	18,349,906.04	70,892,454.58	6,543,746.88	9,022,694.99	5,481,481.48	8,000,000.00	230,077,596.62
	Supplement- ary Salary Payment	981,056.10											
	Total	356,178,463.66	278,164,874.93	101,547,751.73	23,214,346.53	44,243,196.44	212,614,815.81	573,956,788.89	39,262,481.48	86,478,168.30	5,481,481.48	48,000,000.00	1,769,142,369.25
													2,257,679.29

The above transfers from the State Joint Local Government account (SJLGA) Account was the Actual receipts from the Federal Account Allocation Committee (FAAC) Account for the period.



**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
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OF IMO STATE LOCAL GOVERNMENT COUNCILS
FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2021**

**ADDITIONAL NOTES TO THE
SUPPLEMENTARY NOTES ON FAAC
TRANSFERS**

EHIME MBANO LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTES 3

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

S/N	MONTH:	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure Including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	22,864,280.68	20,517,607.44	3,744,116.95	0	3,104,377.00	16,590,825.22	0	0	5,390,332.71	0	0.00	72,211,540.00
2	February	22,864,280.68	20,517,607.44	3,744,116.95	1,934,528.88	3,104,377.00	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	125,141,042.17
3	March	29,546,776.37	22,831,142.39	9,071,878.97	1,934,528.88	3,104,377.00	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	143,712,077.61
4	April	26,430,687.08	22,205,452.90	8,661,811.01	1,934,528.88	3,104,377.00	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	114,199,788.01
5	May	26,430,687.08	22,205,452.90	8,661,811.01	1,934,528.88	3,104,377.00	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	127,802,886.40
6	June	26,430,687.08	22,013,045.88	8,642,728.96	1,934,528.88	3,104,377.00	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	132,913,260.80
7	July	27,234,136.62	22,013,045.88	8,642,728.96	1,934,528.88	3,104,377.00	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	140,354,696.52
8	August	27,234,136.62	21,780,268.94	8,748,740.70	1,934,528.88	3,104,377.00	18,335,883.22	69,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	165,385,350.35
9	September	27,095,403.08	21,670,482.92	8,552,254.62	1,934,528.88	3,104,377.00	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	166,545,573.41
10	October	29,454,185.06	22,745,874.05	9,203,845.50	1,934,528.88	3,104,377.00	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	164,198,730.03
11	November	29,454,185.06	21,595,918.33	9,203,845.50	1,934,528.88	6,208,754.00	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.06	0	4,000,000.00	173,649,543.10
12	December	50,859,182.79	36,903,675.48	14,558,549.79	3,869,057.73	4,656,565.50	18,349,906.04	70,892,454.58	6,543,746.88	9,022,694.99	5,481,481.48	8,000,000.00	229,137,315.26
	Supplemen- tary Salary Payment	9,165,382.17											
	Total	355,064,010.37	278,164,874.93	101,547,751.73	23,214,346.53	41,909,089.50	212,614,815.81	573,956,788.89	39,262,481.48	86,478,168.30	5,481,481.48	48,000,000.00	1,765,693,809.02

The above transfers from the State Joint Local Government account (SJLGA) Account was the Actual receipts from the Federal Account Allocation Committee (FAAC) Account for the period.



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**ADDITIONAL NOTES TO THE
SUPPLEMENTARY NOTES ON FAAC**

TRANSFERS

**EZINIHITE MBAISE LOCAL GOVERNMENT
COUNCIL**

ADDITIONAL NOTES 4

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

S/N	MONTH	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	28,096,165.14	20,517,607.44	3,744,116.95	0	3,104,367.87	16,590,825.22	0	0	5,390,332.71	0	0.00	77,443,415.33
2	February	28,096,165.14	20,517,607.44	3,744,116.95	1,934,528.88	3,104,367.87	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	130,372,917.50
3	March	31,567,913.84	22,831,142.39	9,071,878.97	1,934,528.88	3,104,367.87	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	145,733,205.95
4	April	27,133,080.49	22,205,452.90	8,661,811.01	1,934,528.88	3,104,367.87	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	114,902,172.29
5	May	27,133,080.49	22,205,452.90	8,661,811.01	1,934,528.88	3,104,367.87	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	128,505,270.68
6	June	22,013,045.88	22,013,045.88	8,642,728.96	1,934,528.88	3,104,377.00	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	133,615,654.21
7	July	27,221,884.74	22,013,045.88	8,642,728.96	1,934,528.88	3,104,377.00	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	140,342,444.64
8	August	27,221,884.74	21,780,268.94	8,748,740.70	1,934,528.88	3,104,367.87	18,335,883.22	69,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	165,373,089.34
9	September	27,056,543.16	21,670,482.92	8,552,254.62	1,934,528.88	3,104,367.87	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	166,506,704.36
10	October	29,349,807.88	22,745,874.05	9,203,845.50	1,934,528.88	3,104,367.87	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	164,094,343.72
11	November	29,349,807.88	21,595,918.33	9,203,845.50	1,934,528.88	6,208,735.74	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.06	0	4,000,000.00	173,545,147.66
12	December	50,984,525.98	36,903,675.48	14,558,549.79	3,869,057.73	4,656,551.81	18,349,906.04	70,892,454.58	6,543,746.88	9,022,694.99	5,481,481.48	8,000,000.00	229,262,644.76
	Supplementary Salary Payment	2,988,809.78											
	Total	363,332,749.75	278,164,874.93	101,547,751.73	23,214,346.53	41,908,984.51	212,614,815.81	573,956,788.89	39,262,481.48	86,478,168.30	5,481,481.48	48,000,000.00	1,773,962,443.41

The above transfers from the State Joint Local Government account (SJLGA)/Account was the Actual receipts Allocation Committee (FAAC) Account for the period.



**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 2021**

**ADDITIONAL NOTES TO THE
SUPPLEMENTARY NOTES ON
FAAC TRANSFERS**

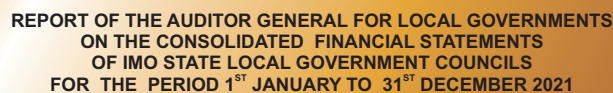
IDEATO NORTH LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTES 5

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

S/N	MONTH:	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated))	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure Including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	Imprest Security Votes & Other Funding to LGC	TOTAL
1	January	16,580,830.53	20,517,607.44	3,744,116.95	0	3,450,178.71	16,590,825.22	0	0	5,390,332.71	0	2,000,000.00	68,273,891.56
2	February	16,580,830.53	20,517,607.44	3,744,116.95	1,934,528.88	3,450,178.71	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	119,203,393.73
3	March	18,905,199.95	22,831,142.39	9,071,878.97	1,934,528.88	3,450,178.71	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	133,416,302.90
4	April	17,579,649.37	22,205,452.90	8,661,811.01	1,934,528.88	3,450,178.71	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	105,694,552.01
5	May	17,579,649.37	22,205,452.90	8,661,811.01	1,934,528.88	3,450,178.71	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	119,297,650.40
6	June	17,579,649.37	22,013,045.88	8,642,728.96	1,934,528.88	3,450,178.71	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	124,408,024.80
7	July	16,216,463.34	22,013,045.88	8,642,728.96	1,934,528.88	3,450,178.71	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	129,682,824.95
8	August	16,216,463.34	21,780,268.94	8,748,740.70	1,934,528.88	3,450,178.71	18,335,883.22	69,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	154,713,478.78
9	September	17,295,916.12	21,670,482.92	8,552,254.62	1,934,528.88	3,450,178.71	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	157,091,888.16
10	October	18,649,882.30	22,745,874.05	9,203,845.50	1,934,528.88	3,450,178.71	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	153,740,228.98
11	November	18,649,882.30	21,595,918.33	9,203,845.50	1,934,528.88	6,900,357.42	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.06	0	4,000,000.00	163,536,843.76
12	December	32,004,709.31	36,903,675.48	14,558,549.79	3,869,057.73	5,175,268.07	18,349,506.04	70,892,454.58	6,943,746.88	9,022,594.99	5,481,481.48	8,000,000.00	210,801,544.35
	Supplemen- tary Salary Payment	3,178,178.03											
			1,165,300.38	111,322.81									4,454,801.22
	Total	227,017,303.86	278,164,874.93	101,547,751.73	23,214,346.53	46,577,412.59	212,614,815.81	573,956,788.89	39,262,481.48	86,478,168.30	5,481,481.48	50,000,000.00	1,644,315,425.60

The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation Committee (FAAC) Account for the period



The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation Committee (FAAC) Account for the period



**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 2021**

ADDITIONAL NOTES TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

IHITTE UBOMA LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTES 7

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

S/N	MONTH:	LGC Emoluments (Automated)	SUBEB Emoluments /Staff Salary (Automated))	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	37,731,448.19	20,517,607.44	3,744,116.95	0	2,758,591.00	16,590,825.22	0	0	5,390,332.71	0		86,732,921.51
2	February	37,731,448.19	20,517,607.44	3,744,116.95	1,934,528.88	2,758,591.00	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	139,662,423.68
3	March	41,201,164.20	22,831,142.39	9,071,878.97	1,934,528.88	2,758,591.00	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	155,020,679.44
4	April	38,228,240.33	22,205,452.90	8,661,811.01	1,934,528.88	2,758,591.00	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	125,651,555.26
5	May	38,228,240.33	22,205,452.90	8,661,811.01	1,934,528.88	2,758,591.00	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	139,254,653.65
6	June	38,228,240.33	22,013,045.88	8,642,728.96	1,934,528.88	2,930,591.00	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	144,537,028.05
7	July	33,468,007.87	22,013,045.88	8,642,728.96	1,934,528.88	2,930,591.00	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	146,414,781.77
8	August	33,468,007.87	21,780,268.94	8,748,740.70	1,934,528.88	2,930,591.00	18,335,883.22	69,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	171,445,435.60
9	September	37,699,988.39	21,670,482.92	8,552,254.62	1,934,528.88	2,930,591.00	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	176,976,372.72
10	October	40,740,527.65	22,745,874.05	9,203,845.50	1,934,528.88	2,930,591.00	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	175,311,286.62
11	November	40,740,527.65	21,595,918.33	9,203,845.50	1,934,528.88	5,861,182.00	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.06	0	4,000,000.00	184,588,313.69
12	December	70,765,593.40	36,903,675.48	14,558,549.79	3,869,057.73	4,309,886.50	18,349,906.05	70,892,454.58	6,543,746.88	9,022,694.98	5,481,481.48	8,000,000.00	248,697,046.87
	Supplementary Salary Payment	5,121,035.35											
			1,165,300.38	111,322.81									
	Total	499,352,469.75	278,164,874.93	101,547,751.73	23,214,346.53	38,616,978.50	212,614,815.82	573,956,788.89	39,262,481.48	86,478,168.29	5,481,481.48	48,000,000.00	1,900,690,157.40

The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Allocation Committee (FAAC) Account for the period



**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 2021**

ADDITIONAL NOTES TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

IKEDURU LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTES 8

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

S/N	MONTH:	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Inr. Secondary Education Emoluments /Staff Salary (Automated))	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	27,155,311.05	20,517,607.44	3,744,116.95	0	3,104,367.87	16,590,825.22	0	0	5,390,332.71	0	0	76,502,561.24
2	February	27,155,311.05	20,517,607.44	3,744,116.95	1,934,528.88	3,104,367.87	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	129,432,063.41
3	March	30,296,347.40	22,831,142.39	9,071,878.97	1,934,528.88	3,104,367.87	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	144,461,639.51
4	April	28,147,157.11	22,205,452.90	8,661,811.01	1,934,528.88	3,104,367.87	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	115,916,248.91
5	May	28,147,157.11	22,205,452.90	8,661,811.01	1,934,528.88	3,104,367.87	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	129,519,347.30
6	June	28,147,157.11	22,013,045.88	8,642,728.96	1,934,528.88	3,104,367.87	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	134,629,721.70
7	July	27,826,280.43	22,013,045.88	8,642,728.96	1,934,528.88	3,104,367.87	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	140,946,831.20
8	August	27,826,280.43	21,780,268.94	8,748,740.70	1,934,528.88	3,104,367.87	18,335,883.22	69,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	165,977,485.03
9	September	27,594,550.20	21,670,482.92	8,552,254.62	1,934,528.88	3,104,367.87	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	167,044,711.40
10	October	29,813,108.82	22,745,874.05	9,203,845.50	1,934,528.88	3,104,367.87	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	164,557,644.66
11	November	29,813,108.82	21,595,918.33	9,203,845.50	1,934,528.88	6,552,735.74	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.06	0	4,000,000.00	174,352,448.60
12	December	51,365,635.81	36,903,675.48	14,558,549.79	3,869,057.73	4,828,551.81	18,349,906.05	70,892,454.58	6,543,746.88	9,022,694.98	5,481,481.48	8,000,000.00	229,815,754.59
	Supplementary Salary Payment	1,138,739.26	1,165,300.38	111,322.81	-	-	-	-	-	-	-	-	2,415,362.45
	Total	364,426,144.60	278,164,874.93	101,547,751.73	23,214,346.53	42,424,966.25	212,614,815.82	579,956,788.89	39,262,481.48	86,478,168.29	5,481,481.48	48,000,000.00	1,775,571,820.00
The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation Committee (FAAC) Account for the period													



**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 2021**

ADDITIONAL NOTES TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

ISIALA MBANO LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTES 9

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

S/N	MONTH:	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Inr. Secondary Education Emoluments /Staff Salary (Automated))	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	22,458,927.98	20,517,607.44	3,744,116.95	0	3,104,392.20	16,590,825.22	0	0	5,390,332.71	0		71,806,202.50
2	February	22,458,927.98	20,517,607.44	3,744,116.95	1,934,528.88	3,104,392.20	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	124,735,704.67
3	March	26,376,524.97	22,831,142.39	9,071,878.97	1,934,528.88	3,104,392.20	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	140,541,841.41
4	April	24,381,809.89	22,205,452.90	8,661,811.01	1,934,528.88	3,104,392.20	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	112,150,926.02
5	May	24,381,809.89	22,205,452.90	8,661,811.01	1,934,528.88	3,104,392.20	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	125,754,024.41
6	June	24,381,809.89	22,013,045.88	8,642,728.96	1,934,528.88	3,104,392.20	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	130,864,398.81
7	July	24,655,690.16	22,013,045.88	8,642,728.96	1,934,528.88	3,104,392.20	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	137,776,265.26
8	August	24,655,690.16	21,780,268.94	8,748,740.70	1,934,528.88	3,104,392.20	18,335,883.22	69,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	162,806,919.09
9	September	24,462,869.25	21,670,482.92	8,552,254.62	1,934,528.88	3,104,392.20	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	163,913,054.78
10	October	26,533,887.34	22,745,874.05	9,203,845.50	1,934,528.88	3,104,392.20	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	161,278,447.51
11	November	26,533,887.34	21,595,918.33	9,203,845.50	1,934,528.88	6,208,784.40	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.06	0	4,000,000.00	170,729,275.78
12	December	45,773,831.66	36,903,675.48	14,558,549.79	3,869,057.73	4,656,588.30	18,349,906.04	70,892,454.58	6,543,746.88	9,022,694.99	5,481,481.48	8,000,000.00	224,051,986.93
	Supplementary Salary Payment	1,924,391.88	1,165,300.38	111,322.81	-	-	-	-	-	-	-	-	3,201,015.07
	Total	318,980,058.39	278,164,874.93	101,547,751.73	23,214,346.53	41,909,294.70	212,614,815.81	573,956,788.89	39,262,481.48	86,478,168.30	5,481,481.48	48,000,000.00	1,729,610,062.24
The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation Committee (FAAC) Account for the period													



**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 2021**

ADDITIONAL NOTES TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

ISU LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTES 10

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

S/N	MONTH:	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated))	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects wide CTR Allocation	Various Expenditure including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	20,020,725.98	20,517,607.44	3,744,116.95	0	2,931,462.53	16,590,825.22	0	0	5,390,332.71	0		69,195,070.83
2	February	20,020,725.98	20,517,607.44	3,744,116.95	1,934,528.88	2,931,462.53	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	122,124,573.00
3	March	22,210,418.93	22,831,142.39	9,071,878.97	1,934,528.88	2,931,462.53	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	136,202,805.70
4	April	20,733,081.30	22,205,452.90	8,661,811.01	1,934,528.88	2,931,462.53	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	69,195,070.83	108,329,267.76
5	May	20,733,081.30	22,205,452.90	8,661,811.01	1,934,528.88	2,931,462.53	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	122,124,573.00	121,932,366.15
6	June	20,733,081.30	22,013,045.88	8,642,728.96	1,934,528.88	2,931,462.53	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	136,202,805.70	127,042,740.55
7	July	20,207,239.97	22,013,045.88	8,642,728.96	1,934,528.88	2,931,462.53	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	108,329,267.76	133,154,885.40
8	August	20,207,239.97	21,780,268.94	8,748,740.70	1,934,528.88	2,931,462.53	18,335,883.22	69,769,027.47	3,271,873.46	7,206,514.06	0	121,932,366.15	158,185,539.23
9	September	20,359,304.30	21,670,482.92	8,552,254.62	1,934,528.88	2,931,462.53	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	127,042,740.55	159,636,560.16
10	October	21,973,144.50	22,745,874.05	9,203,845.50	1,934,528.88	3,104,367.87	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	133,154,885.40	156,717,680.34
11	November	21,973,144.50	21,595,918.33	9,203,845.50	1,934,528.88	5,862,925.06	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.06	0	158,185,539.23	165,822,673.60
12	December	37,841,781.14	36,903,675.48	14,558,549.79	3,869,057.73	4,397,193.80	18,349,906.04	70,893,454.58	6,543,746.88	9,022,694.99	5,481,481.48	159,636,560.16	215,861,541.91
	Supplementary Salary Payment	2,283,850.73											
			1,165,300.38	111,322.81								156,717,680.34	3,560,473.92
	Total	269,296,819.90	278,164,874.93	101,547,751.73	23,214,346.53	39,747,649.50	212,614,815.81	573,957,788.89	39,262,481.48	86,478,168.30	5,481,481.48	165,822,673.60	1,677,765,178.55

The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation Committee (FAAC) Account for the period



**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 2021**

ADDITIONAL NOTES TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

MBAITOLI LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTES 11

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA))

Transfers to Local Governments.

S/N	MONTH:	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated))	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	49,314,349.58	20,517,607.44	3,744,116.95	0	3,277,273.20	16,590,825.22	0	0	5,390,332.71	0	0	98,834,505.10
2	February	49,314,349.58	20,517,607.44	3,744,116.95	1,934,528.88	3,277,273.20	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	151,764,007.27
3	March	56,161,487.68	22,831,142.39	9,071,878.97	1,934,528.88	3,277,273.20	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	170,499,685.12
4	April	46,824,991.50	22,205,452.90	8,661,811.01	1,934,528.88	3,277,273.20	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	134,766,988.63
5	May	46,824,991.50	22,205,452.90	8,661,811.01	1,934,528.88	3,277,273.20	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	148,370,087.02
6	June	46,824,991.50	22,013,045.88	8,642,728.96	1,934,528.88	3,277,273.20	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	153,480,461.42
7	July	45,327,835.92	22,013,045.88	8,642,728.96	1,934,528.88	3,277,273.20	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	158,621,292.02
8	August	45,327,835.92	21,780,268.94	8,748,740.70	1,934,528.88	3,277,273.20	18,335,883.22	69,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	183,651,945.85
9	September	47,202,580.17	21,670,482.92	8,552,254.62	1,934,528.88	3,277,273.20	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	186,825,646.70
10	October	50,889,350.79	22,745,874.05	9,203,845.50	1,934,528.88	3,277,273.20	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	185,806,791.96
11	November	50,889,350.79	21,595,918.33	9,203,845.50	1,934,528.88	6,554,546.40	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.06	0	4,000,000.00	195,430,501.23
12	December	87,311,565.27	36,903,675.48	14,558,549.79	3,869,057.73	4,915,909.80	18,349,906.04	70,892,454.58	6,543,746.88	9,022,694.99	5,481,481.48	8,000,000.00	265,849,042.04
	Supplementary Salary Payment	836,720.26											
			1,165,300.38	111,322.81	-	-	-	-	-	-	-	-	2,113,343.45
	Total	623,050,400.46	278,164,874.93	101,547,751.73	23,214,346.53	44,243,188.20	212,614,815.81	573,956,788.89	39,262,481.48	86,478,168.30	5,481,481.48	48,000,000.00	2,036,014,297.81

The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation Committee (FAAC) Account for the period



**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 2021**

ADDITIONAL NOTES TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

NGOR OKPALA LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTES 12

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

S/N	MONTH:	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Inr. Secondary Education Emoluments /Staff Salary (Automated))	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects wide CTR Allocation	Various Expenditure including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	29,792,361.41	20,517,607.44	3,744,116.95	0	2,931,471.00	16,590,825.22	0	0	5,390,332.71	0	0	78,966,714.73
2	February	29,792,361.41	20,517,607.44	3,744,116.95	1,934,528.88	2,931,471.00	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	131,896,216.90
3	March	36,174,988.77	22,831,142.39	9,071,878.97	1,934,528.88	2,931,471.00	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	150,167,384.01
4	April	33,339,077.27	22,205,452.90	8,661,811.01	1,934,528.88	2,931,471.00	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	120,935,272.20
5	May	33,339,077.27	22,205,452.90	8,661,811.01	1,934,528.88	2,931,471.00	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	134,538,370.59
6	June	33,339,077.27	22,013,045.88	8,642,728.96	1,934,528.88	2,931,471.00	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	139,648,744.99
7	July	30,485,727.18	22,013,045.88	8,642,728.96	1,934,528.88	2,931,471.00	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	143,433,381.08
8	August	30,485,727.18	21,780,268.94	8,748,740.70	1,934,528.88	2,931,462.53	18,335,883.22	69,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	168,464,026.44
9	September	32,606,562.83	21,670,482.92	8,552,254.62	1,934,528.88	2,931,471.00	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	171,883,827.16
10	October	35,102,234.35	22,745,874.05	9,203,845.50	1,934,528.88	2,931,471.00	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	169,673,873.32
11	November	35,102,234.35	21,595,918.33	9,203,845.50	1,934,528.88	5,862,942.00	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.06	0	4,000,000.00	178,951,780.39
12	December	60,709,967.28	36,903,675.48	14,558,549.79	3,869,057.73	4,397,206.50	18,349,906.04	70,892,454.58	6,543,746.88	9,022,694.99	5,481,481.48	8,000,000.00	238,728,740.75
	Supplementary Salary Payment	5,761,924.29	1,165,300.38	111,322.81	-	-	-	-	-	-	-	-	7,038,547.48
	Total	426,031,320.86	278,164,874.93	101,547,751.73	23,214,346.53	39,574,850.03	212,614,815.81	575,956,788.89	39,262,481.48	86,478,168.30	5,481,481.48	48,000,000.00	1,834,326,880.04

The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation Committee (FAAC) Account for the period



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OF IMO STATE LOCAL GOVERNMENT COUNCILS
FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2021**

ADDITIONAL NOTES TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

NJABA LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTES 13

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

S/N	MONTH:	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated))	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure Including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	30,645,703.48	20,517,607.44	3,744,116.95	0	2,931,462.53	16,590,825.22	0	0	5,390,332.71	0		79,820,048.33
2	February	30,645,703.48	20,517,607.44	3,744,116.95	1,934,528.88	2,931,462.53	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	132,749,550.50
3	March	34,730,169.33	22,831,142.39	9,071,878.97	1,934,528.88	2,931,462.53	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	148,722,556.10
4	April	32,036,892.29	22,205,452.90	8,661,811.01	1,934,528.88	2,931,462.53	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	119,633,078.75
5	May	32,036,892.29	22,205,452.90	8,661,811.01	1,934,528.88	2,931,462.53	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	133,236,177.14
6	June	32,036,892.29	22,013,045.88	8,642,728.96	1,934,528.88	2,931,462.53	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	138,346,551.54
7	July	27,447,876.97	22,013,045.88	8,642,728.96	1,934,528.88	2,931,462.53	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	140,395,522.40
8	August	27,447,876.97	21,780,268.94	8,748,740.70	1,934,528.88	2,931,462.53	18,335,883.22	69,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	165,426,176.23
9	September	31,381,582.58	21,670,482.92	8,552,254.62	1,934,528.88	2,931,462.53	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	170,658,838.44
10	October	33,886,431.08	22,745,874.05	9,203,845.50	1,934,528.88	3,104,367.87	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	168,630,966.92
11	November	33,886,431.08	21,595,918.33	9,203,845.50	1,934,528.88	5,862,925.06	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.06	0	4,000,000.00	177,735,960.18
12	December	58,320,697.74	36,903,675.48	14,558,549.79	3,869,057.73	4,397,193.80	18,349,906.04	70,892,454.58	6,543,746.88	9,022,694.99	5,481,481.48	8,000,000.00	236,339,458.51
	Supplemental Salary Payment	4,152,566.52	1,165,300.38	111,322.81	-	-	-	-	-	-	-	-	5,429,189.71
	Total	408,655,716.10	278,164,874.93	101,547,751.73	23,214,346.53	39,747,649.50	212,614,815.81	573,956,788.89	39,262,481.48	86,478,168.30	5,481,481.48	48,000,000.00	1,817,124,074.75

The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation Committee (FAAC) Account for the period



**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 2021**

ADDITIONAL NOTES TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

NKWERRE LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTES 14

Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfer s
to Local Governments.

S/N	MONTH	LGC Emoluments /Staff Salary /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary /Staff Salary (Automated)	SEMB (Unr. Secondary Education Emoluments /Staff Salary /Staff Salary (Automated))	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure Including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	23,619,455.23	20,517,607.44	3,744,116.95	0	2,758,553.00	16,590,825.22	0	0	5,390,332.71	0		72,620,890.55
2	February	23,619,455.23	20,517,607.44	3,744,116.95	1,934,528.88	2,758,553.00	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	125,550,392.72
3	March	26,676,359.59	22,831,142.39	9,071,878.97	1,934,528.88	2,758,553.00	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	140,495,836.83
4	April	34,485,576.25	22,205,452.90	8,661,811.01	1,934,528.88	2,758,553.00	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	121,908,853.18
5	May	34,485,576.25	22,205,452.90	8,661,811.01	1,934,528.88	2,758,553.00	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	135,511,951.57
6	June	34,485,576.25	22,013,045.88	8,642,728.96	1,934,528.88	2,931,462.53	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	140,795,235.50
7	July	18,844,052.21	22,013,045.88	8,642,728.96	1,934,528.88	2,931,462.53	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	131,791,697.64
8	August	18,844,052.21	21,780,268.94	8,748,740.70	1,934,528.88	2,758,553.00	18,335,883.22	69,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	156,649,441.94
9	September	22,938,834.29	21,670,482.92	8,552,254.62	1,934,528.88	2,758,553.00	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	162,043,180.62
10	October	24,824,111.80	22,745,874.05	9,203,845.50	1,934,528.88	2,758,553.00	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	159,222,832.77
11	November	24,824,111.80	21,595,918.33	9,203,845.50	1,934,528.88	5,517,106.00	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.06	0	4,000,000.00	168,327,821.84
12	December	42,826,757.11	36,903,675.48	14,558,549.79	3,869,057.73	4,137,829.50	18,349,906.06	70,892,454.58	6,543,746.88	9,022,694.97	5,481,481.48	8,000,000.00	220,586,153.58
	Supplementary Salary Payment	3,195,304.28		111,322.81	-		-	-	-	-	-	-	4,471,927.47
	Total	333,669,222.50	278,164,874.93	101,547,751.73	23,214,346.53	37,586,284.56	212,614,815.83	573,956,788.89	39,262,481.48	86,478,168.28	5,481,481.48	48,000,000.00	1,739,976,216.21

The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation n Committee (FAAC) Account for the period



**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
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OF IMO STATE LOCAL GOVERNMENT COUNCILS
FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2021**

ADDITIONAL NOTES TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS													
NWANGELE LOCAL GOVERNMENT COUNCIL													
ADDITIONAL NOTES 15													
Statutory Allocation (Monthly State Joint Local Government Account (SILGA) Transfers to Local Governments.													
S/N	MONTH:	LGC Enrolments /Staff Salary (Automated)	SUBEB Enrolments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Enrolments /Staff Salary (Automated))	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects wide CTR Allocation	Various Expenditure including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	33,230,838.47	20,517,607.44	3,744,116.95	0	2,931,462.53	16,590,825.22	0	0	5,390,332.71	0	0	82,405,183.32
2	February	33,230,838.47	20,517,607.44	3,744,116.95	1,934,528.88	2,931,462.53	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	135,334,685.49
3	March	37,276,829.69	22,831,142.39	9,071,878.97	1,934,528.88	2,931,462.53	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	151,269,216.46
4	April	23,533,302.30	22,205,452.90	8,661,811.01	1,934,528.88	2,931,462.53	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	111,129,488.76
5	May	23,533,302.30	22,205,452.90	8,661,811.01	1,934,528.88	2,931,462.53	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	124,732,587.15
6	June	23,533,302.30	22,013,045.88	8,642,728.96	1,934,528.88	2,931,462.53	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	129,842,961.55
7	July	33,193,436.61	22,013,045.88	8,642,728.96	1,934,528.88	2,931,462.53	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	146,141,082.04
8	August	33,193,436.61	21,780,268.94	8,748,740.70	1,934,528.88	2,931,462.53	18,335,883.22	69,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	171,171,735.87
9	September	33,583,566.64	21,670,482.92	8,552,254.62	1,934,528.88	2,931,462.53	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	172,860,822.50
10	October	36,476,096.27	22,745,874.05	9,203,845.50	1,934,528.88	2,931,462.53	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	171,047,726.77
11	November	36,476,096.27	21,595,918.33	9,203,845.50	1,934,528.88	5,862,925.06	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.06	0	4,000,000.00	180,325,625.37
12	December	63,494,893.91	36,903,675.48	14,558,549.79	3,869,057.73	4,397,193.80	18,349,906.04	70,892,454.58	6,543,746.88	9,022,694.99	5,481,481.48	8,000,000.00	241,513,654.68
	Supplementary Salary Payment	2,574,544.51	1,165,300.38	111,322.81	-	-	-	-	-	-	-	-	3,851,167.70
	Total	413,330,484.35	278,164,874.93	101,547,751.73	23,214,346.53	39,574,744.16	212,614,815.81	573,956,788.89	39,262,481.48	86,478,168.30	5,481,481.48	48,000,000.00	1,821,625,937.66
The above transfers from the State Joint Local Government Account (SILGA) Account was the actual receipts from the Federal Account Allocation Committee													



**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 2021**

**ADDITIONAL NOTES TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS
OBOWO LOCAL GOVERNMENT COUNCIL
ADDITIONAL NOTES 16**

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

S/ N	MONTH	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expendit e including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	27,360,592.64	20,517,607.44	3,744,116.95	-	2,758,555.20	16,590,825.22	-	-	5,390,331.98	-	-	76,362,029.43
2	February	27,360,592.64	20,517,607.44	3,744,116.95	1,934,528.88	2,758,555.20	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	-	4,000,000.00	129,291,532.33
3	March	31,831,224.91	22,831,142.39	9,071,878.99	1,934,528.88	2,758,555.20	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	-	4,000,000.00	145,650,704.37
4	April	29,394,736.80	22,054,452.90	8,661,811.00	1,934,528.88	2,758,555.20	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	-	4,000,000.00	116,818,015.92
5	May	29,394,736.80	22,054,452.90	8,661,811.00	1,934,528.88	2,758,555.20	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	-	4,000,000.00	130,421,114.31
6	June	29,394,736.80	22,013,045.88	8,642,728.96	1,934,528.88	2,930,555.20	16,677,067.39	39,632,438.11	3,271,873.46	7,206,514.06	-	4,000,000.00	135,703,488.74
7	July	27,926,366.20	22,013,045.88	8,642,728.96	1,934,528.88	2,930,555.20	18,299,975.11	44,647,516.53	3,271,873.46	7,206,514.06	-	4,000,000.00	140,873,104.28
8	August	27,926,366.20	21,780,268.94	8,748,740.70	1,934,528.88	2,930,555.20	18,335,883.21	69,769,027.47	3,271,873.46	7,206,514.06	-	4,000,000.00	165,903,758.12
9	September	28,270,343.26	21,670,482.92	8,552,254.62	1,934,528.88	2,930,555.20	18,329,961.39	71,380,177.99	3,271,873.46	7,206,514.06	-	4,000,000.00	167,546,691.78
10	October	30,678,605.59	22,745,874.05	9,203,845.50	1,934,528.88	2,930,555.20	18,367,715.02	64,909,816.99	3,271,873.46	7,206,514.06	-	4,000,000.00	165,249,328.75
11	November	30,678,605.59	21,595,918.33	9,203,845.50	1,934,528.88	6,205,110.40	18,367,715.02	72,406,208.78	3,271,873.46	7,206,514.06	-	4,000,000.00	174,870,320.02
12	December	53,319,159.60	36,903,675.49	14,558,549.79	3,869,057.73	4,481,832.80	18,349,906.09	70,892,454.58	6,543,746.88	9,022,695.67	5,481,481.48	8,000,000.00	231,422,560.11
	Supplementary Salary Payment	3,123,764.11	1,165,300.38	111,322.82	-	-	-	-	-	-	-	-	4,400,387.31
	Total	376,659,831.14	278,164,874.94	101,547,751.74	23,214,346.53	39,132,495.20	212,614,815.82	573,956,788.89	39,262,481.48	86,478,168.2	5,481,481.48	48,000,000.00	1,784,513,035.47

The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation Committee (FAAC) Account for the period



**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 2021**

ADDITIONAL NOTES TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

OGUTA LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTES 17

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

S/N	MONTH:	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated))	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	17,526,393.82	20,517,607.44	3,744,116.95	0	2,931,543.00	16,590,825.22	0	0	5,390,332.71	0	0	66,700,819.14
2	February	17,526,393.82	20,517,607.44	3,744,116.95	1,934,528.88	2,931,543.00	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	119,630,321.31
3	March	20,458,149.30	22,831,142.39	9,071,878.97	1,934,528.88	2,931,543.00	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	134,450,616.54
4	April	19,190,920.70	22,205,452.90	8,661,811.01	1,934,528.88	2,931,543.00	16,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	106,787,187.63
5	May	19,190,920.70	22,205,452.90	8,661,811.01	1,934,528.88	2,931,543.00	16,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	120,390,286.02
6	June	19,190,920.70	22,013,045.88	8,642,728.96	1,934,528.88	2,931,543.00	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	125,500,660.42
7	July	18,314,436.78	22,013,045.88	8,642,728.96	1,934,528.88	2,931,543.00	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	131,262,162.68
8	August	18,314,436.78	21,780,268.94	8,748,740.70	1,934,528.88	2,931,543.00	18,335,883.22	69,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	156,292,816.51
9	September	18,668,430.17	21,670,482.92	8,552,254.62	1,934,528.88	2,931,543.00	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	157,945,766.50
10	October	20,092,034.36	22,745,874.05	9,203,845.50	1,934,528.88	2,931,543.00	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	154,663,745.33
11	November	20,092,034.36	21,595,918.33	9,203,845.50	1,934,528.88	5,863,086.00	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.06	0	4,000,000.00	163,941,724.40
12	December	34,339,376.13	36,903,675.48	14,558,549.79	3,869,057.73	4,397,314.50	18,349,906.05	70,892,454.58	6,543,746.88	9,022,594.98	5,481,481.48	8,000,000.00	212,358,257.60
	Supplementary Salary Payment	3,096,378.76	1,165,300.38	111,322.81	-	-	-	-	-	-	-	-	4,373,001.95
	Total	246,000,826.38	278,164,874.93	101,547,751.73	23,214,346.53	39,575,830.50	212,614,815.82	573,956,788.89	39,262,481.48	86,478,168.29	5,481,481.48	48,000,000.00	1,654,297,366.03

The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation Committee (FAAC) Account for the period



**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 2021**

ADDITIONAL NOTES TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

OHAJI EGBEMA LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTES 18

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

S/N	MONTH	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Inr. Secondary Education Emoluments /Staff Salary (Automated)	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	19,938,747.38	20,517,607.44	3,744,116.95	0	3,104,367.87	16,590,825.22	0	0	5,390,332.71	0		69,285,997.57
2	February	19,938,747.38	20,517,607.44	3,744,116.95	1,934,528.88	3,104,367.87	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	122,215,499.74
3	March	19,649,272.89	22,831,142.39	9,071,878.97	1,934,528.88	3,104,367.87	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	133,814,565.00
4	April	18,367,717.18	22,205,452.90	8,661,811.01	1,934,528.88	3,104,367.87	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	106,136,808.98
5	May	18,367,717.18	22,205,452.90	8,661,811.01	1,934,528.88	3,104,367.87	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	119,739,907.37
6	June	18,367,717.18	22,013,045.88	8,642,728.96	1,934,528.88	3,104,367.87	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	124,850,281.77
7	July	18,070,514.90	22,013,045.88	8,642,728.96	1,934,528.88	3,104,367.87	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	131,191,065.67
8	August	18,070,514.90	21,780,268.94	8,748,740.70	1,934,528.88	3,104,367.87	18,335,883.22	69,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	156,221,719.50
9	September	18,321,225.13	21,670,482.92	8,552,254.62	1,934,528.88	3,104,367.87	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	157,771,386.33
10	October	19,818,328.47	22,745,874.05	9,203,845.50	1,934,528.88	3,104,367.87	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	154,562,864.31
11	November	19,818,328.47	21,595,918.33	9,203,845.50	1,934,528.88	6,552,735.74	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.06	0	4,000,000.00	164,357,668.25
12	December	34,005,524.16	36,903,675.48	14,558,549.79	3,869,057.73	4,828,551.81	18,349,906.05	70,897,454.58	6,543,746.88	9,022,694.98	5,481,481.48	8,000,000.00	212,455,642.94
	Supplementary Salary Payment	4,773,306.57		111,322.81									6,049,929.76
	Total	247,507,661.79	278,164,874.93	101,547,751.73	23,214,346.53	42,424,966.25	212,614,815.82	573,956,788.89	39,262,481.48	86,478,168.29	5,481,481.48	48,000,000.00	1,658,653,337.19

The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation Committee (FAAC)



**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 2021**

ADDITIONAL NOTES TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

OKIGWE LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTES 19

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

S/N	MONTH	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Unr. Secondary Education Emoluments /Staff Salary (Automated))	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	21,768,586.61	20,517,607.44	3,744,116.95	0	2,931,462.35	16,590,825.22	0	0	5,390,332.71	0		70,942,931.28
2	February	21,768,586.61	20,517,607.44	3,744,116.95	1,934,528.88	2,931,462.35	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	123,872,433.45
3	March	23,576,800.52	22,831,142.39	9,071,878.97	1,934,528.88	2,931,462.35	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	137,519,187.11
4	April	21,942,080.55	22,205,452.90	8,661,811.01	1,934,528.88	2,931,462.35	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	109,538,266.83
5	May	21,942,080.55	22,205,452.90	8,661,811.01	1,934,528.88	2,931,462.35	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	123,141,365.22
6	June	21,942,080.55	22,013,045.88	8,642,728.96	1,934,528.88	2,931,462.35	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	128,251,739.62
7	July	20,692,262.04	22,013,045.88	8,642,728.96	1,934,528.88	2,931,462.35	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	133,639,907.29
8	August	20,692,262.04	21,780,268.94	8,748,740.70	1,934,528.88	3,104,367.69	18,335,883.22	69,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	158,843,466.46
9	September	21,562,902.07	21,670,482.92	8,552,254.62	1,934,528.88	2,931,462.35	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	160,840,157.75
10	October	23,110,681.12	22,745,874.05	9,203,845.50	1,934,528.88	2,931,462.35	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	157,682,311.44
11	November	39,635,443.13	21,595,918.33	9,203,845.50	1,934,528.88	6,034,924.70	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.06	0	4,000,000.00	167,132,209.86
12	December	2,273,645.34	36,903,675.48	14,558,549.79	3,869,057.73	4,569,193.53	18,349,906.05	70,892,454.58	6,543,746.88	9,022,694.98	5,481,481.48	8,000,000.00	217,826,203.63
	Supplementary Salary Payment		1,165,300.38	111,322.81	-	-	-	-	-	-	-	-	3,550,268.53
	Total	283,968,092.25	278,164,874.93	101,547,751.73	23,214,346.53	40,091,647.07	212,614,815.82	573,956,788.89	39,262,481.48	86,478,168.29	5,481,481.48	48,000,000.00	1,692,780,448.47

The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation

Committee (FAAC) Account for the period



**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
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FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2021**

ADDITIONAL NOTES TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

ONUIMO LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTES 20

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

S/N	MONTH	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	14,436,787.28	20,517,607.44	3,744,116.95	0	2,758,557.19	16,590,825.22	0	0	5,390,332.71	0		63,438,226.79
2	February	14,436,787.28	20,517,607.44	3,744,116.95	1,934,528.88	2,758,557.19	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	116,367,728.96
3	March	17,197,321.44	22,881,142.39	9,071,878.97	1,934,528.88	2,758,557.19	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	131,016,802.87
4	April	15,032,100.64	22,205,452.90	8,661,811.01	1,934,528.88	2,758,557.19	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	102,455,381.76
5	May	15,032,100.64	22,205,452.90	8,661,811.01	1,934,528.88	2,931,462.66	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	116,231,385.62
6	June	15,032,100.64	22,013,045.88	8,642,728.96	1,934,528.88	2,758,557.19	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	121,168,854.55
7	July	14,305,980.86	22,013,045.88	8,642,728.96	1,934,528.88	2,758,557.19	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	127,080,720.95
8	August	14,305,980.86	21,780,268.94	8,748,740.70	1,934,528.88	2,758,557.19	18,335,883.22	69,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	152,111,374.78
9	September	14,940,436.45	21,670,482.92	8,552,254.62	1,934,528.88	2,808,557.19	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	154,094,786.97
10	October	16,251,361.29	22,745,874.05	9,203,845.50	1,934,528.88	2,758,557.19	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	150,650,086.45
11	November	16,251,361.29	21,595,918.33	9,203,845.50	1,934,528.88	5,517,114.38	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.06	0	4,000,000.00	159,755,079.71
12	December	28,079,706.09	36,903,675.48	14,558,549.79	3,869,057.73	4,137,835.79	18,349,906.05	70,892,454.58	6,543,746.88	9,022,694.98	5,481,481.48	8,000,000.00	205,839,108.85
	Supplementary Salary Payment	4,791,210.03	1,165,300.38	111,322.81	-	-	-	-	-	-	-	-	6,067,833.22
	Total	200,093,234.79	278,164,874.93	101,547,751.73	23,214,346.53	37,463,427.54	212,614,815.82	573,956,788.89	39,262,481.48	86,478,168.29	5,481,481.48	48,000,000.00	1,606,277,371.48

The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation Committee (FAAC) Account for the period



**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 2021**

ADDITIONAL NOTES TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

ORLU LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTES 21

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

S/N	MONTHS	LGC Enrolments /Staff Salary (Automated)	SUBEB Enrolments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Enrolments /Staff Salary (Automated))	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	35,939,527.77	20,517,607.44	3,744,116.95	0	3,277,273.18	16,590,825.22	0	0	5,390,332.71	0		85,459,683.27
2	February	35,939,527.77	20,517,607.44	3,744,116.95	1,934,528.88	3,277,273.18	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	138,389,185.44
3	March	39,598,716.48	22,831,142.39	9,071,878.97	1,934,528.88	3,277,273.18	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	153,936,913.90
4	April	36,795,695.68	22,205,452.90	8,661,811.01	1,934,528.88	3,277,273.18	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	124,737,692.79
5	May	36,795,695.68	22,205,452.90	8,661,811.01	1,934,528.88	3,277,273.18	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	138,340,791.18
6	June	36,795,695.68	22,013,045.88	8,642,728.96	1,934,528.88	3,277,273.18	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	143,451,165.58
7	July	30,740,275.11	22,013,045.88	8,642,728.96	1,934,528.88	3,277,273.18	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	144,033,731.19
8	August	30,740,275.11	21,780,268.94	8,748,740.70	1,934,528.88	3,450,178.51	18,335,883.22	69,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	169,237,290.35
9	September	36,277,045.92	21,670,482.92	8,552,254.62	1,934,528.88	3,277,273.18	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	175,900,112.43
10	October	38,951,568.38	22,745,874.05	9,203,845.50	1,934,528.88	3,277,273.18	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	173,869,009.53
11	November	38,951,568.38	21,595,918.33	9,203,845.50	1,934,528.88	6,554,546.36	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.06	0	4,000,000.00	183,492,718.78
12	December	66,836,861.33	36,903,675.48	14,558,549.79	3,869,057.73	4,915,909.77	18,349,906.05	70,892,454.58	6,543,746.88	9,022,694.98	5,481,481.48	8,000,000.00	245,374,338.07
	Supplementary Salary Payment	926,242.79	1,165,300.38	111,322.81	-	-	-	-	-	-	-	-	2,202,685.98
	Total	465,288,696.08	278,164,874.93	101,547,751.73	23,214,346.53	44,416,093.26	212,614,815.82	573,956,788.89	39,262,481.48	86,478,168.29	5,481,481.48	48,000,000.00	1,878,425,498.49

The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation Committee (FAAC) Account for the period



**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 2021**

**ADDITIONAL NOTES TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS
ORSU LOCAL GOVERNMENT COUNCIL
ADDITIONAL NOTES 22**

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

S/N	MONTH	LGC Emoluments (Automated)	SUBEB Emoluments (Automated)	SEMB (Unr. Secondary Education Emoluments /Staff Salary (Automated))	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	31,503,069.93	20,517,607.44	3,744,116.95	0	2,931,462.66	16,590,825.22	0	0	5,390,332.91	0	0	80,677,415.11
2	February	31,503,069.93	20,517,607.44	3,744,116.95	1,934,528.88	2,931,462.66	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	133,606,917.08
3	March	34,173,721.46	22,831,142.39	9,071,878.97	1,934,528.88	2,931,462.66	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	148,166,108.36
4	April	29,794,210.29	22,205,452.90	8,661,811.01	1,934,528.88	2,931,462.66	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	117,390,396.88
5	May	29,794,210.29	22,205,452.90	8,661,811.01	1,934,528.88	2,931,462.66	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	130,993,495.27
6	June	29,794,210.29	22,013,045.88	8,642,728.96	1,934,528.88	2,931,462.66	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	136,103,869.67
7	July	22,509,328.06	22,013,045.88	8,642,728.96	1,934,528.88	2,931,462.66	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	135,456,973.62
8	August	22,509,328.06	21,780,268.94	8,748,740.70	1,934,528.88	2,931,462.66	18,335,883.22	68,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	160,487,627.45
9	September	29,076,798.92	21,670,482.92	8,552,254.62	1,934,528.88	2,931,462.66	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	168,354,054.91
10	October	31,089,666.69	22,745,874.05	9,203,845.50	1,934,528.88	2,931,462.66	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	165,661,297.32
11	November	31,089,666.69	21,595,918.33	9,203,845.50	1,934,528.88	5,862,925.32	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.06	0	4,000,000.00	174,939,196.05
12	December	53,054,666.30	36,903,675.48	14,558,549.79	3,869,057.73	4,397,193.99	18,349,906.04	70,892,535.58	6,543,746.88	9,022,694.99	5,481,481.48	8,000,000.00	232,539,239.59
	Supplementary Salary Payment	1,251,086.81	1,165,300.38	111,322.81	-	-	-	-	-	-	-	-	2,527,710.00
	Total	377,143,033.72	278,164,874.93	101,547,751.73	23,214,346.53	39,574,745.91	212,614,815.81	573,956,869.89	39,262,481.48	86,478,168.50	5,481,481.48	48,000,000.00	1,785,438,569.98

The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation Committee (FAAC) Account for the period



**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 2021**

ADDITIONAL NOTES TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

ORU EAST LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTES 23

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

S/N	MONTH:	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Inr. Secondary Education Emoluments /Staff Salary (Automated))	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	29,102,102.70	20,517,607.44	3,744,116.95	0	2,758,557.19	16,590,825.22	0	0	5,390,332.91	0	0	78,103,542.41
2	February	29,102,102.70	20,517,607.44	3,744,116.95	1,934,528.88	2,758,557.19	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	131,033,044.38
3	March	32,526,829.95	22,831,142.39	9,071,878.97	1,934,528.88	2,758,557.19	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	146,346,311.38
4	April	31,156,884.27	22,205,452.90	8,661,811.01	1,934,528.88	2,758,557.19	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	118,580,165.39
5	May	31,156,884.27	22,205,452.90	8,661,811.01	1,934,528.88	2,758,557.19	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	132,183,263.78
6	June	31,156,884.27	22,013,045.88	8,642,728.96	1,934,528.88	2,758,557.19	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	137,293,638.18
7	July	15,029,554.47	22,013,045.88	8,642,728.96	1,934,528.88	2,758,557.19	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	127,804,294.56
8	August	15,029,554.47	21,780,268.94	8,748,740.70	1,934,528.88	2,858,557.19	18,335,883.22	69,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	152,934,948.39
9	September	30,526,482.93	21,670,482.92	8,552,254.62	1,934,528.88	2,858,557.19	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	169,730,833.45
10	October	32,838,318.27	22,745,874.05	9,203,845.50	1,934,528.88	2,758,557.19	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	167,237,043.43
11	November	32,838,318.27	21,595,918.33	9,203,845.50	1,934,528.88	5,517,114.38	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.25	0	4,000,000.00	176,342,036.88
12	December	56,326,457.75	36,903,675.48	14,558,549.79		4,137,835.79	18,349,906.04	70,892,454.58	6,543,746.88	9,022,694.99	5,481,481.48	8,000,000.00	235,465,139.10
	Supplementary Salary Payment	2,110,463.32											
			1,165,300.38	111,322.81									
	Total	368,900,837.64	278,164,874.93	101,547,751.73	23,214,346.53	37,440,522.07	212,614,815.81	573,956,788.89	39,252,481.48	86,478,168.69	5,481,481.48	48,000,000.00	1,775,062,069.25
The above transfers from the State Joint Local Government Account (SJLGA) Ac count was the actual receipts from the Federal Account Allocation Committee (FAAC) Account for the period													



**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS
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OF IMO STATE LOCAL GOVERNMENT COUNCILS
FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2021**

ADDITIONAL NOTES TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

ORU WEST LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTES 24

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

S/ N	MON H:	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure Including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	30,510,821.01	20,517,607.44	3,744,116.95	0	2,758,557.31	16,590,825.22	0	0	5,390,333.13	0	0	79,512,261.06
2	February	30,510,821.01	20,517,607.44	3,744,116.95	1,934,528.88	2,758,557.31	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	132,441,762.81
3	March	29,605,789.14	22,831,142.39	9,071,878.97	1,934,528.88	2,758,557.31	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	143,425,270.69
4	April	27,750,326.71	22,205,452.90	8,661,811.01	1,934,528.88	2,758,557.31	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	115,173,607.95
5	May	27,750,326.71	22,205,452.90	8,661,811.01	1,934,528.88	2,758,557.31	18,073,686.05	32,943,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	128,776,706.34
6	June	27,143,283.71	22,013,045.89	8,642,728.96	1,934,528.88	2,758,557.31	16,677,067.37	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	133,887,080.75
7	July	27,143,283.71	22,013,045.89	8,642,728.96	1,934,528.88	2,931,462.66	18,299,975.13	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	140,090,929.28
8	August	27,143,283.71	21,780,268.94	8,748,740.70	1,934,528.88	2,758,557.31	18,335,883.22	69,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	164,948,677.75
9	September	27,402,373.83	21,670,482.92	8,552,254.62	1,934,528.88	2,758,557.31	18,329,961.40	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	166,506,724.47
10	October	29,304,416.28	22,745,874.05	9,203,845.50	1,934,528.88	2,758,557.31	18,367,715.03	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	163,703,141.56
11	November	29,304,416.28	21,595,918.33	9,203,845.50	1,934,528.88	5,517,114.62	18,367,715.03	72,406,208.78	3,271,873.46	7,206,514.06	0	4,000,000.00	172,808,134.94
12	December	49,900,568.63	36,903,675.49	14,558,549.79	3,869,057.73	4,137,835.97	18,349,906.03	70,892,454.58	6,543,746.88	9,022,694.95	5,481,481.49	8,000,000.00	229,039,250.19
	Supplementary Salary Payment	795,842.46											
			1,165,300.38	111,322.81	-	-	-	-	-	-	-	-	2,072,465.65
	Total	364,872,596.19	278,164,874.96	101,547,751.73	23,214,346.53	37,413,429.04	212,619,815.80	573,956,788.89	39,262,481.48	86,478,168.68	5,481,481.49	48,000,000.00	1,771,006,734.79
The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation Committee (FAAC) Account for the period													



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FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2021**

ADDITIONAL NOTES TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

OWERRI MUNICIPAL COUNCIL

ADDITIONAL NOTES 25

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

S/ N	LGC	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure Including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	34,572,530.46	20,517,607.44	3,744,116.95	0	2,931,462.53	16,590,825.72	0.00	0.00	5,390,333.13	0.00	0.00	83,746,875.73
2	February	34,572,530.46	20,517,607.44	3,744,116.95	1,934,528.88	2,931,462.53	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0.00	4,000,000.00	136,676,377.48
3	March	40,992,913.11	22,831,142.39	9,071,878.99	1,934,528.88	2,931,462.53	16,588,376.70	46,156,609.78	3,271,873.46	7,206,514.06	0.00	4,000,000.00	154,985,299.90
4	April	35,403,193.40	22,205,454.90	8,661,811.00	1,934,528.88	2,931,462.53	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0.00	4,000,000.00	122,999,381.85
5	May	35,403,193.40	22,205,452.90	8,661,811.00	1,934,528.88	2,931,462.53	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0.00	4,000,000.00	136,602,478.24
6	June	35,403,193.40	22,013,045.89	8,642,728.96	1,934,528.88	2,931,462.53	16,677,067.39	39,632,438.11	3,271,873.46	7,206,514.06	0.00	4,000,000.00	141,712,852.68
7	July	31,993,892.36	22,013,045.89	8,642,728.96	1,934,528.88	2,931,462.53	18,299,975.11	44,647,516.53	3,271,873.46	7,206,514.06	0.00	4,000,000.00	144,941,537.78
8	August	31,993,892.36	21,780,268.94	8,748,740.70	1,934,528.88	2,931,462.53	18,335,883.21	69,769,027.47	3,271,873.46	7,206,514.06	0.00	4,000,000.00	169,972,191.61
9	September	34,764,709.81	21,670,482.92	8,552,254.62	1,934,528.88	2,931,462.53	18,329,961.39	71,380,177.99	3,271,873.46	7,206,514.06	0.00	4,000,000.00	174,041,965.66
10	October	37,591,923.80	22,745,874.05	9,203,845.50	1,934,528.88	2,931,462.53	18,367,715.02	64,909,816.99	3,271,873.46	7,206,514.06	0.00	4,000,000.00	172,163,554.29
11	November	37,591,923.80	21,595,918.33	9,203,845.50	1,934,528.88	5,862,925.06	18,367,715.02	72,406,208.78	3,271,873.46	7,206,514.06	0.00	4,000,000.00	181,441,452.89
12	December	64,368,866.98	36,903,673.51	14,558,549.79	3,869,057.73	4,397,193.80	18,349,906.07	70,892,454.58	6,543,746.88	9,022,694.98	5,481,481.49	8,000,000.00	242,387,725.81
	Supplement ary Salary Payment	5,022,001.91	1,165,300.36	111,322.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,298,625.07
	Total	459,674,865.25	278,164,874.96	101,547,751.72	23,214,346.53	39,574,744.16	212,614,815.80	573,956,788.89	39,262,481.48	86,478,168.71	5,481,481.49	48,000,000.00	1,867,970,318.99

The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation Committee (FAAC) Account for the period .



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ADDITIONAL NOTES TO THE SUPPLEMENTARY NOTES ON FAAC TRANSFERS

OWERRI NORTH LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTES 26

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

S/N	MONTH:	LGC Enrolments /Staff Salary (Automated)	SUBEB Enrolments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Enrolments /Staff Salary (Automated)	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure Including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	37,196,519.64	20,517,607.42	3,744,116.99	0	3,104,448.00	16,590,825.26	0	0	5,390,333.13	0	0.00	86,543,850.44
2	February	37,196,519.64	20,517,607.42	3,744,116.99	1,934,528.88	3,104,448.00	16,560,018.57	41,937,725.13	3,271,873.46	7,206,514.06	0	4,000,000.00	139,473,352.15
3	March	42,930,451.15	22,831,142.39	9,071,878.99	1,934,528.88	3,104,448.00	16,588,376.74	46,156,609.78	3,271,873.46	7,206,514.06	0	4,000,000.00	157,095,823.45
4	April	39,218,592.60	22,205,452.90	8,661,811.00	1,934,528.88	3,104,448.00	18,073,686.05	19,310,857.57	3,271,873.46	7,206,514.06	0	4,000,000.00	126,987,764.52
5	May	39,218,592.60	22,205,452.90	8,661,811.00	1,934,528.88	3,104,448.00	18,073,686.05	32,913,955.96	3,271,873.46	7,206,514.06	0	4,000,000.00	140,590,862.91
6	June	39,218,592.60	22,013,045.89	8,642,728.96	1,934,528.88	3,104,448.00	16,677,067.39	39,632,438.11	3,271,873.46	7,206,514.06	0	4,000,000.00	145,701,237.35
7	July	38,027,986.27	22,013,045.89	8,642,728.96	1,934,528.88	3,104,448.00	18,299,975.11	44,647,516.53	3,271,873.46	7,206,514.06	0	4,000,000.00	151,148,617.16
8	August	38,027,986.27	21,780,268.94	8,748,740.70	1,934,528.88	3,104,448.00	18,335,883.21	69,769,027.47	3,271,873.46	7,206,514.06	0	4,000,000.00	176,179,270.99
9	September	39,152,812.38	21,670,482.96	8,552,254.67	1,934,528.88	3,104,448.00	18,329,961.39	71,380,177.99	3,271,873.46	7,206,514.06	0	4,000,000.00	178,603,053.79
10	October	42,754,664.31	22,745,874.05	9,203,845.50	1,934,528.88	3,104,448.00	18,367,715.02	64,909,816.99	3,271,873.46	7,206,514.06	0	4,000,000.00	177,499,280.27
11	November	42,754,664.31	21,595,918.38	9,203,845.50	1,934,528.88	6,208,896.00	18,367,715.02	72,406,208.78	3,271,873.46	7,206,514.06	0	4,000,000.00	186,950,164.39
12	December	73,958,954.74	36,903,675.47	14,558,549.67	3,869,057.73	4,656,672.00	18,349,906.01	70,892,454.58	6,543,746.88	9,022,695.78	5,481,481.49	8,000,000.00	253,789,418.35
	Supple- mentary Salary Payment	5,470,986.63	1,165,300.38	111,322.81	-	-	-	-	-	-	-	-	6,747,609.82
	Total	515,127,323.14	278,164,874.99	101,547,751.74	23,214,346.53	41,910,048.00	212,614,815.82	573,956,788.89	39,262,481.48	86,478,169.51	5,481,481.49	48,000,000.00	1,925,758,081.59

The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation Committee (FAAC) Account for the period



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OWERRI WEST LOCAL GOVERNMENT COUNCIL

ADDITIONAL NOTES 27

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

S/ N	MONTH	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	Transfers to Council of Traditional Rulers for CTR Members Salaries	Political Office Holders	Pensions & Gratuity	Releases to LGC for Joint Projects	Expenditure on Projects vide CTR Allocation	Various Expenditure including Overhead Cost Charged on CTR Allocation	Releases for Ecology to Imo State Local Govt. Ecological Fund	IMPREST & Security Votes to LGC	TOTAL
1	January	37,984,179.79	20,517,607.40	3,744,116.99	-	2,931,462.53	16,590,825.28	-	-	5,390,331.98	-	-	87,158,523.97
2	February	37,984,179.79	20,517,607.40	3,744,116.99	1,934,528.88	2,931,462.53	16,560,018.50	41,937,725.13	3,271,873.46	7,206,514.06	-	4,000,000.00	140,088,026.74
3	March	42,213,772.71	22,831,142.32	9,071,878.99	1,934,528.88	2,931,462.53	16,588,376.79	46,156,609.78	3,271,873.46	7,206,514.06	-	4,000,000.00	156,206,159.52
4	April	39,980,972.80	22,205,452.83	8,661,811.00	1,934,528.88	2,931,462.53	18,073,886.05	19,310,857.57	3,271,873.46	7,206,514.06	-	4,000,000.00	127,577,159.18
5	May	39,980,972.80	22,205,452.83	8,661,811.00	1,934,528.88	2,931,462.53	18,073,886.05	32,913,955.96	3,271,873.46	7,206,514.06	-	4,000,000.00	141,180,257.57
6	June	39,980,972.80	22,013,045.89	8,642,728.99	1,934,528.88	3,103,462.53	16,677,067.39	39,632,438.11	3,271,873.46	7,206,514.06	-	6,000,000.00	148,462,632.11
7	July	38,505,635.47	22,013,045.89	8,642,728.99	1,934,528.88	3,103,462.53	18,299,975.11	44,647,516.53	3,271,873.46	7,206,514.06	-	4,000,000.00	151,625,280.92
8	August	38,505,635.47	21,780,268.98	8,748,740.63	1,934,528.88	3,103,462.53	18,335,883.21	69,769,027.47	3,271,873.46	7,206,514.06	-	4,000,000.00	176,655,934.69
9	September	39,317,953.77	21,670,482.98	8,552,254.67	1,934,528.88	3,103,462.53	18,329,961.39	71,380,177.99	3,271,873.46	7,206,514.06	-	4,000,000.00	178,767,209.73
10	October	42,564,359.99	22,745,874.33	9,203,845.60	1,934,528.88	3,103,462.53	18,367,715.02	64,909,816.99	3,271,873.46	7,206,514.06	-	4,000,000.00	177,307,990.86
11	November	42,564,359.99	21,595,918.39	9,203,845.60	1,934,528.88	6,206,925.06	18,367,715.02	72,406,208.78	3,271,873.46	7,206,514.06	-	4,000,000.00	186,757,889.24
12	December	73,509,191.53	36,903,675.58	14,558,549.74	3,869,057.73	4,569,193.80	18,349,906.07	70,892,454.58	6,443,746.88	9,022,695.75	5,481,481.49	8,000,000.00	251,699,953.15
	Supplementary Salary Payment	7,004,169.86	1,165,300.34	111,322.81	-	-	-	-	-	-	-	-	8,280,793.01
	Total	520,096,356.77	278,164,875.16	101,547,752.00	23,214,346.53	40,950,744.16	212,614,815.88	573,956,788.89	39,262,481.48	86,478,168.33	5,481,481.49	50,000,000.00	1,931,767,810.69

The above transfers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation Committee (FAAC) Account for the period .



EXPLANATORY NOTES 2021

Imo State Local Government Councils **EXPLANATORY NOTES**

- 1. Statutory Allocation:** This comprised of all disbursements from the State Joint Local Government Account (SJLGA). Transfers in addition to other transfers to the Imo State Local Government Councils . This includes:

DESCRIPTION	AMOUNT
Direct Transfers to Local Governments Councils	16,796,834,381.03
Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Officials, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	27,936,786,442.71
Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	1,208,087,000.00
Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	2,334,909,545.82
TOTAL	48,276,617,369.56

- 2. Personnel Cost:** This comprised of all disbursements in respect of Salaries and Allowances paid to Local Government Staff, Political Office Holders, Primary School Teachers, Junior Secondary School Teachers , Members of the Council of Traditional Rulers and Releases for Pensions and Gratuity from the State Joint Local Government account (SJLGA).. This includes:

DESCRIPTION	AMOUNT
Automated Salary payments to Local Govt. Council Staff .	10,212,284,091.42
Automated Salary Payment of Primary Education Teachers (IMSUBEB).	7,510,451,623.47
Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	2,741,789,296.99
Salaries and Allowances of Political Office Holders.	1,104,874,0417.49
Transfers to Council of Traditional Rulers (Salary Payment).	626,787,356.31
Pensions to Local Govt. Retired Staff.	5,740,600,027.03
TOTAL	27,936,786,442.71

- 3. Over Head Cost :** This comprised of all disbursements in respect of Over Head Expenses, disbursed from the State Joint Local Government account (SJLGA). This includes:



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	DESCRIPTION	AMOUNT
	Imprest, Security Votes to Local Government Officials.	1,300,000,000.00
	Over Head Cost Released to Council of Traditional Rulers .	588,442,994.81
	Over Head Cost incurred from Accounts maintained by MLGCA .	1,734,440,208.25
	Bank Charges.	12,027,842.66
	TOTAL	3,,634,911,045.72

3. Capital Expenditure : This comprised of all disbursements in respect of Projects and works which are classified as capital expenditure, disbursed from the State Joint Local Government account (SJLGA). This includes :

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Govt. Councils for Capital Projects.	15,496,833,881.03
	Capital Projects Executed through Council of Traditional Rulers Account.	1,060,087,000.00
	Ecological Funds Released to Local Govt. Ecological Funds Account.	148,000,000.00
	TOTAL	16,704,920,881.03