



GOVERNMENT OF IMO STATE OF NIGERIA

AUDITED
FINANCIAL
STATEMENTS
OF IMO STATE LOCAL GOVERNMENT COUNCILS

FOR THE PERIOD
1ST JANUARY 2023
TO 31ST DECEMBER 2023

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



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

Your Ref.....



Local Government Audit Headquarters
P.M.B 1588 OWERRI

E-mail : imologaudit@yahoo.com Imo State, Nigeria
website: www.imologaudit.org.ng

Our Ref: DLGA./S. 154/91....

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

Date: 28/6/2024.

The Chairman

Public Accounts Committee (PAC)
Imo State House of Assembly

Thro:

The Clark/ Head of Legislative Service

Imo State House of Assembly
House of Assembly Complex
Owerri.

**SUBMISSION OF 2023 AUDITED FINANCIAL STATEMENTS OF THE
TWENTY SEVEN (27) LOCAL GOVERNMENT COUNCILS OF IMO STATE**

I forward herewith the Audited Financial Statements (Statutory Reports) of the
twenty seven Local Government Councils of Imo State for the year 2023.

This is for your information and necessary action.

Barr. Reuben OsitaNwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACArb.
FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF ABOH MBAISE
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

ABOH MBAISE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Aboh Mbaise Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

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

- a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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. 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 revenue collected monthly from the State Joint Local Government Account (SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account (SJLGA) transfers. The Council's 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.

IMO STATE OF NIGERIA

ABOH MBAISE LOCAL GOVERNMENT

Telegrams

Telephone

Our Ref:.....

Your Ref:.....



Aboh Mbaise Local Government
Local Government Headquarters
Aboh-Mbaise
Imo State Nigeria

Date: 5/1/2024.

ABOH MBAISE LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2023.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

Signed _____

Date: 5/1/2024.

Treasurer

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

In our opinion, these Financial Statements fairly reflect the financial position of the Aboh Mbaise Local Government as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.

Treasurer

Date: 5/1/2024.

Chairman

Date 5th January 2024

**STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF ABOH MBAISE LOCAL GOVERNMENT COUNCIL FOR THE
YEAR ENDED 31ST DECEMBER 2023**

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts of Aboh Mbaise Local Government Council for the year ended 31st December 2023 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended and the Imo State Audit Law 2021 and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis

RESPONSIBILITY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material misstatements, 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.

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/2/B/Vol.II/2024

(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
28th June, 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Aboh Mbaise Local Government Council of Imo State for the year ended 31st December, 2023 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 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 evidence supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACArb.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State

ABOH MBAISE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC. 2023

ANNUAL BUDGET 2023		Notes	2023	2022
			₦'m	₦'m
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
2,438,674,224.00	Statutory Allocation from SJLGA	1	3,141,494,235.90	2,199,185,874.28
56,966,800.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE	3		
14,320,000.00	Capitation Rate		0.00	0.00
128,300,000.00	Property Rate		725,000.00	375,000.00
99,266,367.00	Licenses, Fines, Fees and Royalty		4,917,900.00	5,583,250.00
38,650,000.00	Earnings from Commerce		15,000.00	3,000.00
2,200,500.00	Rent on Local Govt. Property		214,000.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
211,251,830.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources	4	0.00	0.00
0.00	Total Internally Generated Revenue		5,871,900.00	5,961,250.00
2,989,629,721.00	Total Inflow from Operating Activities (A)		3,149,798,655.90	2,205,147,124.28
	<u>Payments:</u>			
882,577,515.00	Personnel Cost	5	1,186,541,994.70	1,137,396,775.62
64,349,080.00	Overhead Cost	6	164,575,626.49	90,756,861.67
0.00	Security Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	Interest Payment		0.00	0.00
0.00	Covid – 19 Palliatives	9	0.00	0.00
1,603,448,468.00	Capital Expenditure	10	1,727,093,603.08	905,173,552.31
1603448468.00	Total Outflow from Operating Activities (B)		3,104,643,744.27	2,157,327,189.60
439,254,658.00	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		45,154,911.63	47,819,934.68

	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
<u>0.00</u>	Dividends Received		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
<u>0.00</u>	Repayment of Loans		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Financing Activities		0.00	0.00
0.00	Net Cash Flow for the Year Activities		45,154,911.63	47,819,934.68
<u>0.00</u>	Cash and its Equivalent as at 1/1/2023		49,283,344.57	1,463,409.89
0.00	Cash and its Equivalent as at 31/12/2023		94,438,256.20	49,283,344.57

ABOH MBAISE LOCAL GOVERNMENT COUNCIL

**FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT
31ST DECEMBER, 2023.**

	Notes	2023	2022
		N'm	N'm
<u>Liquid Assets: ASSETS</u>			
Cash	11	1,500.00	237,072.76
Bank	12	94,436,756.20	49,046,271.81
Total Liquid Assets (A)		94,438,256.20	49,283,344.57
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	625,348.78	635,348.78
Imprest	14	59,864,700.00	61,372,700.00
Service Advance	15	380,468,351.96	353,977,288.29
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		440,958,400.74	415,985,337.07
TOTAL ASSETS C = (A + B)		535,396,656.94	465,268,681.64
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		520,646,007.38	450,518,032.08
Unremitted Deductions	16	13,886,923.21	13,886,923.21
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		534,532,930.59	464,404,955.29
<u>EXTERNAL AND INTERNAL LOANS</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
Total External & Internal Loans (E)		0.00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	863.726.35	863.726.35
Total Other Liabilities (F)		863.726.35	863.726.35
TOTAL LIABILITIES G = (D + E +F)		535,396,656.94	465,268,681.64

ABOH MBAISE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023.

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
470,653,769.41	OPENING BALANCE 1/1/22		450,518,032.08	0.00	0.00	0.00	(450,518,032.08)
	ADD REVENUE:						
	ALLOCATIONS						
2,099,185,874.28	Statutory Allocation from SJLGA	1	3,141,494,235.90	2,438,674,224.00	2,438,674,224.00	0.00	(702,820,011.90)
0.00	State Government IGR	2	0.00	56,966,800.00	56,966,800.00	0.00	56,966,800.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	14,320,000.00	14,320,000.00	0.00	14,320,000.00
375,000.00	Property Rate		725,000.00	128,300,000.00	128,300,000.00	0.00	127,575,000.00
5,583,250.00	Licenses, Fines, Fees and Royalty		4,917,900.00	99,266,367.00	99,266,367.00	0.00	94,348,467.00
3,000.00	Earnings from Commerce		15,000.00	38,650,000.00	38,650,000.00	0.00	38,635,000.00
0.00	Rent on Local Govt. Property		214,000.00	2,200,500.00	2,200,500.00	0.00	1,986,500.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	Miscellaneous		0.00	211,251,830.00	211,251,830.00	0.00	211,251,830.00
5,961,250.00	Total Internally Generated Revenue		5,871,900.00	493,988,697.00	493,988,697.00	0.00	488,116,797.00
0.00	Other Revenue Sources of the Local Govt	4	0.00	0.00	0.00	0.00	0.00
2,675,800,893.69	Total Revenue (A)		3,600,316,687.98	2,989,629,721.00	2,989,629,721.00	0.00	(610,686,966.98)
	EXPENDITURE						
1,137,396,775.62	Personnel cost	5	1,186,541,994.70	882,577,515.00	882,577,515.00	0.00	(303,964,479.70)
123,762,422.99	Overhead Cost	6	173,710,406.82	64,394,080.00	64,394,080.00	0.00	(109,316,326.82)
964,123,663.00	Capital Expenditure	10	1,716,985,759.08	1,603,448,468.00	1,603,448,468.00	0.00	(113,537,291.08)
2,225,282,861.61	Total Expenditure (B)		3,079,670,680.60	5540049784.00	2,550,420,063.00	0.00	(529,250,617.60)
450,518,032.08	OPERATING BALANCE		520,646,007.38	439,209,658.00	439,209,658.00	0.00	(81,436,349.38)
	APPROPRIATIONS/TRANSFERS						
450,518,032.08	Transfer to Capital Development Fund		520,646,007.38	439,209,658.00	439,209,658.00	0.00	(81,436,349.38)
450,518,032.08	Closing Balance		520,646,007.38	439,209,658.00	439,209,658.00	0.00	(81,436,349.38)

ABOH MBAISE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
(243,435,779.70)	Opening Balance		(516,784,942.72)	0.00	0.00	0.00	516,784,942.72
	ADD REVENUE						
450,518,032.08	Transfer From Consolidated Revenue Fund		520,646,007.38	0.00	0.00	0.00	(520,646,007.38)
0.00	Aid and Grants		0.00	0.00	0.00	0.00	0.00
0.00	External Loans		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
240,256,467.90	Internal Loans from Other Funds		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
447,338,720.28	TOTAL REVENUE		390,937,800.02	0.00	0.00	0.00	(390,937,800.02)
	LESS CAPITAL EXPENDITURE						
723,867,195.10	Capital Expenditure Sector		1,329,909,023.72	1,603,448,468.00	1,603,448,468.00	0.00	273,539,444.28
	OTHER CAPITAL PAYMENTS						
240,256,467.90	Repayments Internal Loans		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
964,123,663.00	TOTAL CAPITAL EXPENDITURE	10	1,716,985,759.08	1,603,448,468.00	1,603,448,468.00	0.00	(113,537,291.08)
0.00	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	0.00
(516,784,942.72)	Closing Balance		(1,326,047,959.06)	0.00	0.00	0.00	0.00

ABOH MBAISELOCAL GOVERNMENT COUNCIL
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS		2023			2022
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	Actual ₦'m
1	<u>A - SHARE OF STATUTORY ALLOCATION FROM SJLGA</u>	Ref. Note				
	Net Share of Statutory Allocation from SJLGA	A	3,141,494,235.90	1,915,829,465.00	(1,225,664,770.90)	2,199,185,874.28
	Add: Deduction at Source for Loan Repayment	B	0.00	0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)	C	0.00	47,476,012.00	47,476,012.00	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)	D	0.00	39,921,252.00	39,921,252.00	0.00
	Total (Gross) SJLGA Allocation to the Local Government		3,141,494,235.90	2,003,226,729.00	(561,953,448.80)	(1,138,267,506.90)
		E	0.00		0.00	0.00
	VALUE ADDED TAX:					
	Share of Value Added Tax		0.00	435,447,495.00	435,447,495.00	0.00
	Total Value Added Tax		0.00	435,447,495.00	435,447,495.00	0.00

	DETAILS	2023		
		ACTUAL N'm	BUDGETED N'm	VARIANCE N'm
2	<u>B - STATE GOVT. INTERNALLY GEN. REVENUE</u>			
	Share of State Government Internally Generated Revenue	0.00	56,966,800.00	56,966,800.00
	Total State Government Internally Generated Revenue	0.00	56,966,800.00	56,966,800.00
3	<u>C -INTERNALLY GENERATED REVENUE:</u>			
3.1	<u>CAPITATION RATE:</u>			
	Current Capitation/Development Rate	0.00	12,000,000.00	12,000,000.00
	Arrears of Capitation Rate	0.00	2,320,000.00	2,320,000.00
	Sub-Total Capitation Rate	0.00	14,320.00.00	14,320.00.00
3.2	<u>PROPERTY RATE:</u>			
	Current Property/Tenement Rate	725,000.00	12,000,000.00	11,275,000.00
	Commercial Buildings	0.00	9,800,000.00	9,800,000.00
	Filling Stations	0.00	13,000,000.00	13,000,000.00
	Commercial Banks	0.00	6,000,000.00	6,000,000.00
	Communication Mast	0.00	80,000,000.00	80,000,000.00
	Arrears of Property Rate	0.00	7,500,000.00	7,500,000.00
	Sub-Total Property Rate	725,000.00	128,300,000.00	127,575,000.00
3.3	<u>LICENSES, FINES AND FEES</u>			
	Towing of Vehicles Fees	0.00	100,000.00	100,000.00
	Obstruction and Nuisance Fees	0.00	1,200,000.00	1,200,000.00
	Bicycle License Fess	0.00	750,000.00	750,000.00
	Liquor License (Wine/ Beer)	0.00	5,000,000.00	5,000,000.00
	Native Liquor License	0.00	100,000.00	100,000.00
	Wheelbarrow License Fees	0.00	80,000.00	80,000.00
	Native Tobacco License	0.00	10,000.00	10,000.00
	Squatter/ Hawkers Permit	0.00	350,000.00	350,000.00
	Buses/Commercial Vehicles Emblems	0.00	1,400,000.00	1,400,000.00
	Registration of Buses/Commercial Vehicles	0.00	250,000.00	250,000.00
	Operational Business Permit	0.00	14,000,000.00	14,000,000.00
	Travan License	0.00	600,000.00	600,000.00
	Eating House License Fees	0.00	800,000.00	800,000.00
	Kiosk License Fees	0.00	80,000.00	80,000.00
	Bakery House License Fees	0.00	200,000.00	200,000.00
	Liquor off License	0.00	300,000.00	300,000.00
	Auctioneers License Fees	0.00	0.00	0.00
	Canon Shooting License Fees	0.00	50,000.00	50,000.00
	Customary Marriage Registration Fees	63,000.00	40,000.00	23,000.00
	Liquor on license	0.00	400,000.00	400,000.00
	Entertainment/Drumming Fees	0.00	40,000.00	40,000.00
	Security Organization Reg. Fee	0.00	30,000.00	30,000.00
	Cinematograph License Fees	0.00	60,000.00	60,000.00
	Naming of Street Registration Fees	45,000.00	80,000.00	35,000.00
	Renewal Fees	0.00	5,000,000.00	5,000,000.00
	Radio/Television License Fees	0.00	1,000,000.00	1,000,000.00
	Clubs, Cultural and Social Organization Registration Fees	24,000.00	400,000.00	376,000.00
	Identification/Oath Fees	2,661,200.00	3,000,000.00	338,800.00
	Disloading Septic Tank License Fees	0.00	200,000.00	200,000.00
	Earning from Environmental Sanitation Services	0.00	3,000,000.00	3,000,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	400,000.00	400,000.00
	Registration of Birth and Death	349,700.00	400,000.00	50,300.00

	Truck License	0.00	20,000.00	20,000.00
	Gaming License	0.00	20,000,000.00	20,000,000.00
	Hire of Charis	0.00	200,000.00	200,000.00
	Open Air Preaching License	0.00	200,000.00	100,000.00
	Car Wash License Fee	0.00	120,000.00	120,000.00
	Dispensary/ Maternity Fees	1,550,000.00	4,900,000.00	3,350,000.00
	Blacksmith/goldsmith workshop	0.00	5,000.00	5,000.00
	Registration of Contractors Fees	0.00	10,000,000.00	10,000,000.00
	Tender Fees	0.00	14,000,000.00	14,000,000.00
	Building Plan Checking fees	20,000.00	500,000.00	480,000.00
	Sand Excavation Fees	0.00	500,000.00	500,000.00
	Cottage Industry Fees	0.00	100,000.00	100,000.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	250,000.00	250,000.00
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	150,000.00	150,000.00
	Ingredient Grinding License Fees	0.00	350,000.00	350,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	50,000.00	50,000.00
	Welding Machine License Fees	0.00	300,000.00	300,000.00
	Electronics Radio/Television Workshop License Fees	0.00	400,000.00	400,000.00
	Wood Making and Carpentry Workshop License Fees	0.00	400,000.00	400,000.00
	Battery Charger License Fees	0.00	140,000.00	140,000.00
	Printing Press License Fees	0.00	80,000.00	80,000.00
	Vulcanizer License Fees	0.00	40,000.00	40,000.00
	Panel Beater License Fees	0.00	250,000.00	250,000.00
	Motor Spare Parts License Fees	0.00	300,000.00	300,000.00
	Clock/Watch Repair License Fees	0.00	50,000.00	50,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	21,367.00	21,367.00
	Motor Mechanical Workshop License Fees	0.00	500,000.00	500,000.00
	Building Material License Fees	0.00	1,400,000.00	1,400,000.00
	Surface Kerosene Tank License Fees	0.00	0.00	0.00
	Photocopying and Document Service License Fees	0.00	360,000.00	360,000.00
	Block Making with Machine License Fees	0.00	0.00	0.00
	Sewing Institute License Fees	0.00	800,000.00	800,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	400,000.00	400,000.00
	Patient Medicine Fee	0.00	600,000.00	600,000.00
	Selling of Tree	0.00	0.00	0.00
	Temp. Boot & closure of street	0.00	60,000.00	60,000.00
	Advertisement License Fees	0.00	1,500,000.00	1,500,000.00
	Dog License	0.00	0.00	0.00
	Hire Charges/Heavy Equipment Fees	0.00	0.00	0.00
	Survey and Plot Fees	0.00	150,000.00	150,000.00
	Approved Building Plan Fees	0.00	350,000.00	350,000.00
	Customary Right of Occupancy Fees	0.00	500,000.00	500,000.00
	Land use license fees	0.00	0.00	0.00
	Presentation of Eze	205,000.00	0.00	(205,000.00)
	Total Licenses, Fines and Fees	205000.00	0.00	94,348,467.00
3.4	EARNINGS FROM COMMERCE:			
	Market Toll/Stallage Fees	0.00	6,000,000.00	6,000,000.00
	Motor Park Toll	0.00	3,000,000.00	3,000,000.00
	Shops/Shopping Centre Fees	0.00	500,000.00	500,000.00
	Cattle Market Fees	0.00	6,000,000.00	6,000,000.00
	Slaughter House Fees	0.00	12,500,000.00	12,500,000.00
	Earnings from Agricultural Undertakings	0.00	10,500,000.00	10,500,000.00
	Earnings from Sales of Water with Tankers	0.00	150,000.00	150,000.00
	Earnings from Commercial Undertakings	15,000.00	0.00	15,000.00
	Sub-Total Earnings from Commerce	15,000.00	0.00	38,635,000.00

3.5	<u>RENT ON LOCAL GOVERNMENT PROPERTY:</u>			
	Rent on Local Government Quarters	214,000.00	175,500.00	161,500.00
	Rent on Other Local Government Landed Property	0.00	2,025,000.00	2,025,000.00
	Land Rent Under the land Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	214,000.00	2,200,500.00	1,986,500.00
3.6	<u>INTEREST/REPAYMENTS AND DIVIDENDS:</u>			
3.6.1	<u>INTEREST/REPAYMENTS:</u>			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	0.00	0.00	0.00
3.6.2	<u>DIVIDENDS:</u>			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	0.00	0.00	0.00
	Grand Total Interest/Repayments and Dividends	0.00	0.00	0.00
3.7	<u>GRANTS/AID AND REIMBURSEMENTS:</u>			
3.7.1	<u>INTERNAL AID/GRANTS:</u>			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	0.00	0.00	0.00
3.7.2	<u>REIMBURSEMENTS:</u>			
	Re-imburement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imburement	0.00	0.00	0.00
	Grand Total Grants/Aid and Re-imburements	0.00	0.00	0.00
3.8	<u>MISCELLANEOUS REVENUE:</u>			
	Recovery of Losses and Overpayments	0.00	0.00	0.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	211,251,820.00	211,251,820.00
	Others (Miscellaneous)	0.00	0.00	0.00
	Internal Loans	0.00	0.00	0.00
	Sub-Total Miscellaneous Revenue	0.00	211,251,820.00	211,251,820.00
	Grand Total Internally Generated Revenue	5,871,900.00	493,988,697.00	488,116,797.00
4	<u>OTHER REVENUE SOURCES:</u>			
	Surplus from Sales of Property, Plant and Equipment (PPE)	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	0.00	0.00	0.00

5	<u>PERSONNEL COST:</u>			
5.1	<u>CONSOLIDATED REVENUE FUND CHARGES:</u>			
	The Executive / Legislature	9,000,000.00	115,431,820.00	106,431,820.00
	Local .Govt. Devt. Areas (Coordinator & Members)	8,400,000.00	0.00	(8,400,000.00)
	Community Govt. Council (PG Allowances)	19,800,000.00	0.00	(19,800,000.00)
	Sub-Total Consolidated Revenue Fund Charges	37,200,000.00	115,431,820.00	78,231,820.00
5.2	<u>PERSONNEL COST:</u>			
	Administration	0.00	0.00	0.00
	Finance	0.00	0.00	0.00
	Medical and Health	0.00	0.00	0.00
	Planning Research and Statistics	0.00	0.00	0.00
	Agricultural and Natural Resources	0.00	0.00	0.00
	Works, Transport and Housing	0.00	0.00	0.00
	Information, Education and Social Welfare	0.00	0.00	0.00
	Local Govt. Workers Salary (Automated Salary Payment System)	470,225,841.01	0.00	296,919,853.99
	Salaries/ Emoluments :- Primary Education(automated payment system)	265,557,700.16	0.00	(265,557,700.16)
	Salaries/ Emoluments :- Jnr Secondary Education(automated)	113,629,311.33	0.00	(113,629,311.33)
	Salaries and Allowances Council of Traditional Rulers	37,072,391.72	0.00	(37,072,391.72)
	Pensions for Local Govt. Retirees	262,856,750.48	0.00	(262,856,750.48)
	Sub-Total Personnel Cost	1,149,341,994.70	0.00	(382,196,299.70)
5.3	<u>MISCELLANEOUS</u>			
	Adult Instructors	0.00	0.00	0.00
	NYSC Corp Member	0.00	0.00	0.00
	Postal Agency	0.00	0.00	0.00
	ENTRACO	0.00	0.00	0.00
	IT Students	0.00	0.00	0.00
	Other Miscellaneous	0.00	0.00	0.00
	Total Miscellaneous	0.00	0.00	0.00
5.4	<u>PERSONNEL ANALYSIS:</u>			
	Total Number of Employees at the Beginning of the Year	0.00	0.00	0.00
	Total Number of Employees Employed in the Year	0.00	0.00	0.00
	Total Number of Employees Retired/Transferred or Left During the Year	0.00	0.00	0.00
	Total Number of Employees at the End of the Year	0.00	0.00	0.00
6	<u>OVERHEAD COST:</u>			
6.1	<u>OVERHEAD COSTS BY FUNCTION:</u>			
	Travel and Transport	4,096,500.00	10,300,000.00	6,203,500.00
	Utility Services	0.00	500,000.00	500,000.00
	Telephone and Postal Services	0.00	1,662,000.00	1,662,000.00
	Stationery and Printing	1,744,000.00	5,320,500.00	3,576,500.00
	Maintenance of Office Furniture and Equipment	3,825,400.00	6,875,300.00	3,049,900.00
	Maintenance of Vehicle and Capital Assets	2,955,630.00	5,218,900.00	2,263,270.00
	Consultancy and Professional Services	0.00	0.00	0.00

	Training, Staff Development and Welfare	0.00	12,423,500.00	12,423,500.00
	Entertainment and Hospitality	10,710,000.00	8,200,000.00	(2,510,000.00)
	Miscellaneous Expenses	63,398,518.90	10,254,380.00	(53,144,138.90)
	Provision of Service Materials	0.00	3,595,000.00	3,595,000.00
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils	86,980,357.92	0.00	(86,980,357.92)
	Total Overhead Cost By Function	173,710,406.82	64,349,080.00	(109,361,326.82)
	Previous Years retired Advances	9,135,780.33	0.00	9,135,780.33
	Grand Total Over Head Cost	164,574,626.49	64,349,080.00	(100,225,546.49)
6.2	<u>OVERHEAD COSTS BY SECTORS</u>			
	<u>(DEPARTMENT:</u>			
	The Council	52,872,145.90	21,304,500.00	(31,567,645.90)
	Administration	9,655,218.00	10,212,400.00	557,182.00
	Finance	7,852,100.00	7,812,000.00	(40,100.00)
	Medical and Health	3,550,050.00	4,848,180.00	1,298,130.00
	Planning Research and Statistics	1,890,230.00	4,064,000.00	2,173,770.00
	Agricultural	895,000.00	5,200,000.00	4,305,000.00
	Works	8,913,305.00	6,120,000.00	(2,793,305.00)
	Information, Education and Social Welfare	1,102,000.00	4,788,000.00	3,686,000.00
	Various Over Head Expenses incurred by BLGCA for Local Govt.	86,980,357.92	0.00	(86,980,357.92)
	Total Overhead Cost	173,710,406.82	64,349,080.00	(109,361,326.82)
7	Security Vote	24,000,000.00	0.00	24,000,000.00
	Total	24,000,000.00	0.00	24,000,000.00
8	Integrated Farm Project	0.00	0.00	0.00
	Total	0.00	0.00	0.00
9	Covid -19 Palliative	0.00	0.00	0.00
	Total	0.00	0.00	0.00
10	<u>CAPITAL EXPENDITURE:</u>			
	Construction/Reactivation of existing boreholes	7,053,740.00	50,000,000.00	42,946,260.00
	Establishment of skill acquisition ICT Centre	0.00	0.00	0.00
	Construction/maintenance of rural roads	19,058,658.00	462,000,000.00	442,941,342.00
	Construction/Maintenance of Office Blocks	5,160,600.00	50,000,000.00	44,839,400.00
	Construction/Rehabilitation of Stadium	0.00	0.00	0.00
	State Joint Local Government Projects	1,258,600,000.00	0.00	(1,258,600,000.00)
	Other Projects	414,158.00	1,041,448,468.00	1,041,034,310.00
	Various Capital expenditures incurred by BLGCA for Local Govt. Councils	426,698,603.08	0.00	(426,698,603.08)
	Total Capital Expenditure	1,716,985,759.08	0.00	(113,537,291.08)
	Unretired Advances on projects	10,107,844.00	0.00	10,107,844.00
	Grand Total Capital Expenditure	1,727,093,603.08	1,603,448,468.00	(123,645,135.08)

	<u>Liquid Assets</u>	2023 N'm	2022 N'm
11.	<u>CASH BALANCE:</u>		
	Cash-at-Hand	<u>1,500.00</u>	<u>237,072.76</u>
	Sub-Total Cash	<u>1,500.00</u>	<u>237,072.76</u>

12.	<u>BANK BALANCE:</u>			2023	2022
	<u>Name of Bank</u>	<u>Account Name</u>	<u>Account Number</u>		
	1. Zenith Bank Plc.	IMSG/Aboh LG. Joint Project Acct.	1012891800	73,469.47	73,469.47
	2. – do--	Agric Farm Acct.	1014448662	314,342.48	314,342.48
	3. – do--	Salary Account	1012501846	(3,335.32)	(3,335.32)
	4. UBA Plc.	IGR Account	1000657810	117,608.49	117,608.49
	5. Eco bank plc	Not stated	Not disclosed	196,754.53	196,754.53
	6. FCMB Plc.	Not stated	Not disclosed	(2,012,343.69)	(2,012,343.69)
	7. UBA	Share Prosperity	1022780019	95,551,574.58	46,777,111.94
	8. Zenith bank	Rebuild Imo Rev Acc	1016059819	198,685.66	3,582,663.91
	Total Bank			94,436,756.20	49,046,271.81
	Grand Total Cash and Bank			94,438,256.20	49,283,344.57

13		2023 N'm	2022 N'm
	<u>SALARY ADVANCE:</u>		
1.	Anukam Augustine	21,552.00	21,552.00
2.	AsiegbuCalistus	30,165.00	30,165.00
3.	Agbakwuru R.	15,000.00	15,000.00
4.	Anyatonwu Clement	12,729.00	12,729.00
5.	ChukwuCallistus	19,700.00	19,700.00
6.	DuruekeUchenna	55,000.00	55,000.00
7.	Enwerem Napoleon	35,838.00	35,838.00
8.	Ekwe L.	60,000.00	60,000.00
9.	Ibegbulam U.C.	8,880.00	8,880.00
10.	Kanu G.O.C.	10,000.00	10,000.00
11.	Uwalaka Athanasius	18,582.00	18,582.00
12.	Njoku Dickson	12,929.00	12,929.00
13.	Udenze S.I.	144,973.78	144,973.78
14.	High Chief Charles Oguoke	180,000.00	180,000.00

	Total Salary Advance	627371.78	627370.78
14	a. IMPREST:	2023	2022
1.	Bishop (Dr.) Enyioha, M. A.	4,560,000.00	4,560,000.00
2.	Victor Ukpabi	1,800,000.00	1,800,000.00
3.	Anthony Atudume	300,000.00	300,000.00
4.	Ibecheozor R.N.	100,000.00	100,000.00
5.	Ogabido Kingsley .C.	940,000.00	940,000.00
6.	N.P.N. Okonkwo	350,000.00	350,000.00
7.	Nwoke G.M.	299,700.00	299,700.00
8.	Nwadiko Edith	149,700.00	149,700.00
9.	IkwusomemVoanu	1,024,700.00	1,024,700.00
10	Igwe D.U.	1,024,700.00	1,024,700.00
11	Uzuegbu Elias	1,024,700.00	1,024,700.00
12.	Ibe Simon	1,024,700.00	1,024,700.00
13.	Obiefule Clara	904,700.00	904,700.00
14.	Agu Chuks	319,800.00	319,800.00
15.	Okebaram M.O.	50,000.00	50,000.00
16.	Okere E.C.	840,000.00	840,000.00
17.	Jieme Jude C.	75,000.00	75,000.00
18.	Madu G.O.	80,000.00	80,000.00
19.	Cecilia Aduba	60,000.00	60,000.00
20.	Stanley Ekezie	60,000.00	60,000.00
21.	Innocent Onuoha	60,000.00	60,000.00
22.	Nnamdi Nwachukwu	60,000.00	60,000.00
23.	Cliff Nwachukwu	60,000.00	60,000.00
24.	Thaddeus Eronetu	60,000.00	60,000.00
25.	Paschal Nwogu	60,000.00	60,000.00
26.	ChineduUfomadu	60,000.00	60,000.00
27.	Jacinta Ngirika	60,000.00	60,000.00
28.	Juliana Nwogu	60,000.00	60,000.00
29	Charles Ajuzieogu	60,000.00	60,000.00
30	Oparaocha Linus	25,000.00	25,000.00
31	Lois Ahamefule	35,000.00	35,000.00
32	S.N Ettoh	1,050,000.00	1,050,000.00
33	Obaraeri C.I	500,000.00	500,000.00
34	Nwalaka Rita	150,000.00	150,000.00
35	Ukaegbu Trecia	100,000.00	100,000.00
36	Chukwuemeka Ibe	600,000.00	600,000.00
37	Martine Iwuagwu	250,000.00	250,000.00
38	Ibe E.N	540,000.00	540,000.00
39	Carroline Ndieze	25,000.00	25,000.00
40	Igwe D.U	535,000.00	535,000.00
41	Otuonye G.	(570,000.00)	(570,000.00)
42	Ayozie V.C (DAGS)	260,000.00	260,000.00
43	Ekpe Dorathy	225,000.00	225,000.00
44	Mberekpe B.C	25,000.00	25,000.00
45	Uzuegbu E.I (HOD AGRIC)	420,000.00	420,000.00
46	Chikere A.C (H.P.M)	120,000.00	120,000.00
47	Ozurumba P.(Health)	480,000.00	480,000.00
48	Onwubiko E.C (Hod Works)	1,080,000.00	1,980,000.00

49	Njoku Chibuzo	360,000.00	360,000.00
50	Ekeamadi J.K (Clerk)	1,200,000.00	1,200,000.00
51	Onyeneke Jonathan	750,000.00	750,000.00
52	Hon. Barr. Njoku Emmanuel	5,622,000.00	7,000,000.00
53	Nnanyere S.N	3,800,000.00	3,580,000.00
54	Oledika E.N (HPM)	1,620,000.00	1,620,000.00
55	Nwosu C.C (I/A)	1,310,000.00	1,310,000.00
56	Hon. Ohanu Marcelinus	(325,000.00)	(325,000.00)
57	Hon. Chidi Nwaturuocha	(1,000,000.00)	(1,000,000.00)
58	Ejinkeonye Precious (Cashier)	0.00	0.00
59	Nwazu Charles .O.	420,000.00	420,000.00
60	Okpara Marbel	840,000.00	120,000.00
61	Hon (barr.) Ogechi Njoku	3,500,000.00	3,500,000.00
62	Iwu Patience	650,000.00	200,000.00
63	Ogu Immaculata	540,000.00	60,000.00
64	Jonathan Onyeneke	750,000.00	750,000.00
65	K.I Amadi	3,070,000.00	4,390,000.00
66	Euna Njoku. N	0.00	0.00
67	Obioha Stella	60,000.00	60,000.00
68	Jacinta Ogbuji	660,000.00	660,000.00
69	Okereafor Hillary	720,000.00	840,000.00
70	Emeka Chibundu	480,000.00	480,000.00
71	Kubiri valentine	60,000.00	60,000.00
72	Hon. Onwuemedo P. Ugwuezumba	760,000.00	760,000.00
73	Hon Ejike Augustine Okechukwu	800,000.00	800,000.00
74	Hon. Iheme Patrick	640,000.00	640,000.00
75	Hon. Cookey Pius	800,000.00	800,000.00
76	Hon. Emmanuel Nwanna O.	800,000.00	800,000.00
77	Hon. Agbaraji Emmanuel C.	760,000.00	760,000.00
78	Hon. Agwulonu Micheal E.	640,000.00	640,000.00
79	Hon. Ugolala Leonard Chekuba	800,000.00	800,000.00
80	Hon. Nwaogu Emmanuel	760,000.00	760,000.00
81	Hon. Onu Igbolekwu	720,000.00	720,000.00
82	Hon. Adiele Peter A.	640,000.00	640,000.00
83	Hon. Ugwuegbu Vitalis O.	800,000.00	800,000.00
84	Hon. Njoku Malachy	800,000.00	800,000.00
85	Hon. Fidelina N. Nwawuihe	800,000.00	800,000.00
86	Anyanwu Lillian	900,000.00	900,000.00
87	Agwunobi Glory	540,000.00	540,000.00
88	Ejiogu Chioma	900,000.00	900,000.00
89	Isioma Onyenagwam	300,000.00	200,000.00
90	Izuawuba Kelechi	240,000.00	0.00
	TOTAL IMPREST	15380000.00	61,372,700.00
15	SERVICE ADVANCES		
	PROJECT ADVANCES		
15.1	<u>i. CHAPEL PROJECT</u>		
	Engr. Onwubiko Ernest	<u>1,444,820.00</u>	<u>1,444,820.00</u>
	Sub-Total Chapel Project	<u>1,444,820.00</u>	<u>1,444,820.00</u>
15.2	<u>ii. GRADING OF RURAL ROADS:</u>		
	a. Hon. Esther Eburuche	1,987,500.00	1,987,500.00

	b. Engr. Voanu Ikwusomem	83,676,200.00	83,676,200.00
	c. Engr. Onwubiko Ernest	0.00	7,778,250.00
	Sub-Total Grading of Rural Roads	85,663,700.00	93,441,950.00
15.3	iii. CONSTRUCTION/ RENOVATION OF BUILDINGS:		
	a. Engr. Onwubiko Ernest	0.00	8,162,050.00
	b. Onwumeremadu H.	385,250.00	385,250.00
	Sub-Total Renovation of Buildings	385,250.00	8,547,300.00
15.4	iv. REPAIR OF 120-G GRADDER		
	a. Engr. Onwubiko Ernest	4,375,932.00	4,375,932.00
	Sub-Total Renovation of Buildings	4,375,932.00	4,375,932.00
15.5	v. COMPLETION OF MINI STADIUM		
	Engr. Izuawuba K. C.	11,800,000.00	0.00
	Sub-Total Completion Of Mini Stadium	11,800,000.00	0.00
15.6	vi. VARIOUS CAPITAL PROJECTS IN THE COUNCIL Hdqtrs.		
	Engr. Izuawuba K. C.	20,000,000.00	0.00
	--do--	3,080,000.00	0.00
	Sub-Total Various Capital Projects in the Council Hdqtrs.	23, 080,000.00	0.00

15.5	PERSONAL ADVANCES	2023	2022
1.	Ayozie Victor	7,819,651.22	7,819,651.22
2.	Okoroji Charles	495,000.00	495,000.00
3.	Ogabido Kingsley	2,371,000.00	2,371,000.00
4.	Okorie A.N.O	16,200,000.00	16,200,000.00
5.	Okafor J.C.	326,640.00	326,640.00
6.	Igwe D.U.	850,000.00	850,000.00
7.	Ejiogu Sylvia	443,900.00	443,900.00
8.	Anyanwu Clement	569,384.00	569,384.00
9.	Ibe F.U	6,137,208.68	6,137,208.68
10.	Odunze Cyprain	18,500,000.00	18,500,000.00
11.	Ibe Simon Jude	1,261,000.00	1,261,000.00
12.	Udumaga P.U	7,900,000.00	7,900,000.00
13.	Chilaka Emmanuel	5,000.00	5,000.00
14.	Eze B.N	3,600,000.00	3,600,000.00
15.	Anaejionu Ugonna	20,000.00	20,000.00
16.	Akujuobi Livinus	1,113,699.00	1,113,699.00
17.	Ikwusomen V.A.C. Voanu	15,850,000.00	15,850,000.00
18.	Ofielu Ben	20,000.00	20,000.00
19.	Agulanna I.C.	20,000.00	20,000.00
20.	Anuenyiagu Ifeoma	30,000.00	30,000.00
21.	EzeNjoku	333,000.00	333,000.00
22.	Opara Chioma	14,242,000.00	14,242,000.00
23.	Ononiwu Humphrey	1,825,780.00	1,825,780.00

24.	Amaefula E.U.	124,000.00	124,000.00
25.	Nwadike Edith .N.	216,000.00	216,000.00
27.	Opara Evelyn	40,000.00	40,000.00
28.	Agomuoh M.O.	5,000.00	5,000.00
29.	Uzoegbu Elias	1,585,500.00	1,585,500.00
30.	Obilor Anthony	51,390.00	51,390.00
31.	Chiedu Aduba	114,200.00	114,200.00
32.	AguChuks	460,000.00	460,000.00
33.	Nwachukwu Juliet	59,000.00	59,000.00
34.	Onyeike S.E	10,000.00	10,000.00
35.	Okonkwo N.P.N.	1,412,000.00	1,412,000.00
36.	Obiefule Clara N.	3,594,400.00	3,594,400.00
37.	Anosike A.U.	1,059,050.00	1,059,050.00
38.	Okebaram M.O.	1,218,500.00	1,218,500.00
39.	Osuagwu Attan	33,100.00	33,100.00
40.	Okere E.C.	403,000.00	403,000.00
41.	Madu G. O.	1,458,000.00	1,458,000.00
42.	Hon. Anthony Atudiume	18,620,000.00	18,620,000.00
43.	Ehiogu Success	6,000.00	6,000.00
44.	Nwachukwu Nkazi	26,000.00	26,000.00
45.	Oparaocha Linus	293,000.00	293,000.00
46.	Ihuoma Cletus	2,000.00	2,000.00
47.	Njoku Chukwuma	3,000.00	3,000.00
48.	Nwachukwu D.I.C.	774,460.00	774,460.00
49.	Ozurumba Kelechi	10,000,000.00	10,000,000.00
50.	Obani Chinedu	12,000.00	12,000.00
51.	Onubueze Nneka	40,000.00	40,000.00
52.	Nwoke G.M.	730,000.00	730,000.00
53.	Barr. Obinna E.A.	100,000.00	100,000.00
54.	Anyanwu Boniface	21,203.00	21,203.00
55.	Amah Alphosus	41,300.00	41,300.00
56.	Amadi B.O.	1,279,776.00	1,279,776.00
57.	Amahiotu Christian	9,000.00	9,000.00
58.	Akubiro Charles	1,160,000.00	1,160,000.00
59.	Anyanwu Theresa	3,650,000.00	3,650,000.00
60.	Chukwendu Chimdi	3,000.00	3,000.00
61.	Dominic George .N.	260,000.00	260,000.00
62.	Durueke Uchenna	706,520.00	706,520.00
63.	Ohanu D.E.	20,000.00	20,000.00
64.	Ekwerike John	230,200.00	230,200.00
65.	Ike Scholastica	18,970.00	18,970.00
66.	Ihenetu Mike	200,500.00	200,500.00
67.	Iweh A.A.	250,350.00	250,350.00
68.	Osuagwu Ogechi	31,000.00	31,000.00
69.	Olewuike Mary	196,000.00	196,000.00
70.	Asiegbulam Stella	50,000.00	50,000.00
71.	Nwaezeocha Gabriel	1,500.00	1,500.00

72.	Nwachukwu Rita	3,450.00	3,450.00
73	Ovuike H.O.	92,263.68	92,263.68
74.	Ewelike Innocent	89,000.00	89,000.00
75.	Nwachukwu Charles	81,140.00	81,140.00
76.	Nkwazema Charles	12,023,500.00	12,023,500.00
77	Onyejelem Peter	1,130,780.00	1,130,780.00
78	OparaGetrude	850.00	850.00
79	Osuagwu David	610,000.00	610,000.00
80.	Osuagwu F.M.	79,000.00	79,000.00
81.	Opara Uloma	12,800.00	12,800.00
82.	Enweremadu Hycinth	687,600.00	687,600.00
83.	Uneze Pius	11,500.00	11,500.00
84.	Iwu Kate	4,500.00	4,500.00
85.	Amegwara Raymond	50,000.00	50,000.00
86.	Hon. Ken. Onwugharaonye	302,000.00	302,000.00
87.	Hon. Barr. Justus Ndu	100,000.00	100,000.00
88.	Anyanwu Loveth .J.	2,000.00	2,000.00
89.	Akwihl Caroline	7,000.00	7,000.00
90.	Iheaka A.E.	350,000.00	350,000.00
91.	Alaoma Nwosu	150,000.00	150,000.00
92.	Agwu Ifeanyi	50,000.00	50,000.00
93.	Uchegbu Thede C.	5,000.00	5,000.00
94.	Nwachukwu Charity	4,000.00	4,000.00
95.	Ogwudike Bernard	50,000.00	50,000.00
96.	Hon. Emma Onwukwe	50,000.00	50,000.00
97.	Onyeejie Chinonye .C.	885,000.00	885,000.00
98.	C.B.I. Onyia	0.00	-
99.	Osuagwu Rosemary	39,134.00	39,134.00
100.	Nwachukwu Chinenye	63,000.00	63,000.00
101.	IjenduChioma	193,607.00	193,607.00
102.	Nwaturuocha Edith	167,000.00	167,000.00
103.	Uneze Augustine .C.	0.00	-
104.	Hon. Onwuka Kenneth	25,000.00	25,000.00
105.	Hon. Henry Anusiem	652,000.00	652,000.00
106.	Hon. Celestine C. Njoku	250,000.00	250,000.00
107.	Hon. J.N. Obioma	503,600.00	503,600.00
108.	Loveline Njoku	319,200.00	319,200.00
109.	Chukwuocha S.C.	4,800.00	4,800.00
110.	Hon. Ngozi Onwuemedo	100,000.00	100,000.00
111.	Jacinta Olewuike	800.00	800.00
112.	Sunday Eric	10,000.00	10,000.00
113.	Sunday Obasi	3,000.00	3,000.00
114.	Engr. Bath Oparaji	2,698,300.00	2,698,300.00
115.	Anorue N.T.	0.00	-
116.	Okorie M.C.	200,000.00	200,000.00
117.	Obikara Chidi	0.00	-
118.	Hon. Obinna Njoku	200,000.00	200,000.00

119.	Agbara B.I.	2,907,000.00	2,907,000.00
120.	Uchegbulam E.O.	105,900.00	105,900.00
121.	Chief U.C. Odueze	50,400.00	50,400.00
122.	Ibe B.N.	3,081,800.00	3,081,800.00
123.	Njoku Sophia	35,000.00	35,000.00
124.	T.C. Ugwuloka	866,000.00	866,000.00
125.	Nwobi John .C.	75,000.00	75,000.00
126.	Chika Anyanwu	20,000.00	20,000.00
127.	Igwilo Chiemezie .C.	157,000.00	157,000.00
128.	Nwachukwu J.N.	100,500.00	100,500.00
129.	Alim Marcillina	3,885.00	3,885.00
130.	Mmeboji Cyril	166,750.00	166,750.00
131.	Mmemkpa Francis	77,500.00	77,500.00
132.	Joseph Omanakwa	40,000.00	40,000.00
133.	Alice Iwuji	325,000.00	325,000.00
134.	Asiegbu Callistus	33,000.00	33,000.00
135.	Opara V.O.	5,000.00	5,000.00
136.	Nwamkpa Sussan	915,500.00	915,500.00
137.	Okeke Jude	169,150.00	169,150.00
138.	Chris Ibeama	691,150.00	691,150.00
139.	Eberendu Fabian	895,000.00	895,000.00
140.	Onyeagba C.A.	85,000.00	85,000.00
141.	Barr. L.N. Uzowuru	472,000.00	472,000.00
142.	Mercy Opara	23,108.76	23,108.76
143.	Ignatius Mgbeahuruike	20,000.00	20,000.00
144.	Ntotu Chinyere	3,000.00	3,000.00
145.	Emmanuel Iwu	800,000.00	800,000.00
146.	Juliana Ewelike	800,000.00	800,000.00
147.	Iwu Angela	20,000.00	20,000.00
148.	Onyeakachi Amuzie	900,000.00	900,000.00
149.	Kubiri I. Valentine	17,000.00	17,000.00
150.	Igwe, C. C.	5,300,000.00	5,300,000.00
151.	Richmond	1,974,835.00	1,974,835.00
152.	Ben Nwagwu	240,000.00	240,000.00
153.	Iwuji A. U. (Mrs)	1,783,000.00	1,783,000.00
154.	Onyerimba F.A.	138,000.00	138,000.00
155.	Iheanacho Ogechi	6,500.00	6,500.00
156.	Chief Val. Igbo	960,000.00	960,000.00
157.	Agomuo Rosemary	6,000.00	6,000.00
158.	Godwin Chinwe	5,000.00	5,000.00
159.	Chinyere Amaraegbu	4,000.00	4,000.00
160.	Angela Obihara	3,000.00	3,000.00
161.	Nwogu Edith	2,000.00	2,000.00
162.	Emma Enyimiri	5,000.00	5,000.00
163.	Onyeukwu Chibuike	120,000.00	120,000.00
164.	Ewulonu Victor	140,000.00	140,000.00
165.	EmekaAnyanwu	100,000.00	100,000.00

166.	Nwachukwu Ifeanyi	5,000.00	5,000.00
167.	Cyracus Igbo	40,000.00	40,000.00
168.	Dr. Nwachukwu, K. C.	200,000.00	200,000.00
169.	Anyanwu, P.I.	1,000.00	1,000.00
170.	Aliako, D.U.	275,000.00	275,000.00
171.	Iwuji Joe	1,960,000.00	1,960,000.00
172.	EzeChima Paul	755,460.00	755,460.00
173.	Hon Vitalis Njoku	150,000.00	150,000.00
174.	M.A. Chuks (MP)	198,000.00	198,000.00
175.	Awazieama, B.T.E	44,800.00	(44,800.00)
176.	Sunny Dikeocha	180,000.00	180,000.00
177.	Njoku Nicholas	3,000.00	3,000.00
178.	NjokuChukwuma	509,000.00	(509,000.00)
179.	Hon. Ugwu Cletus	1,490,000.00	1,490,000.00
180.	Anyalewechi Shedrack	1,250,000.00	1,250,000.00
181.	Hon. Francis Onwunadi	750,000.00	750,000.00
182.	Jonathan Onyeneke	100,000.00	100,000.00
183.	Ugochukwu Nwogu K.	600,000.00	600,000.00
184.	Teddy Nnodim	30,000.00	30,000.00
185.	Hon. Charles Onwunali	3,950,000.00	3,950,000.00
186.	Nze Stainless Obiajunwa	12,020.00	12,020.00
187.	Opara H.U.	430,000.00	430,000.00
188.	Otuonye G.E.	400,000.00	400,000.00
189.	ChibuezeIweh	15,000.00	15,000.00
190.	Christopher Ijeoma	25,000.00	25,000.00
191.	OnyenaliChikere .A.	57,000.00	57,000.00
192.	Onyekwere Clementine	15,500.00	15,500.00
193.	Nweke B.C.	6,300.00	6,300.00
194.	Jahbueze Odunna	1,320,250.00	(1,412,513.68)
195.	Iwunnajunwa Chibueze	25,000.00	25,000.00
196.	M.A. Chinakwe	39,680.00	39,680.00
197.	Osuji C.C.	48,050.00	48,050.00
198.	NwoguIjeoma .G.	110,000.00	110,000.00
199.	Uche Onyeoziri	50,000.00	50,000.00
\200.	Oguruike Chinedu	38,000.00	38,000.00
201.	Patrick Olorondu	20,000.00	20,000.00
202.	G.N. Olekwe	200,000.00	200,000.00
203.	NjokuIfeoma	20,000.00	20,000.00
204.	Okoro Johnson	20,000.00	20,000.00
205.	Asodike Stella	20,000.00	20,000.00
206.	NwobasiChijiioke	1,500.00	1,500.00
207.	Oguehi Benedict	40,000.00	40,000.00
208.	Amajioyi Lady Jean	34,000.00	34,000.00
209.	Remy Nnake	35,000.00	35,000.00
210.	Emilia Ajuzieogu	6,800.00	6,800.00
211.	IwuChuks	35,000.00	35,000.00
212.	Obinali, C. I.	2,718,000.00	2,718,000.00

213.	Ihuoma Cletus	1,000.00	1,000.00
214.	Chigozie Iheanetu	20,000.00	20,000.00
215.	Anthony Ahurumadu	100,000.00	100,000.00
216.	Ofoegbu, A. U.	175,000.00	175,000.00
217.	Everest Oparaji	35,200.00	35,200.00
218.	Peter Anyanwu	6,000.00	6,000.00
219.	Asonye Ignatius	3,200.00	3,200.00
220.	Opara Eucharia	2,000.00	2,000.00
221.	Odirimma Joy	3,000.00	3,000.00
222.	Ofielu G.I.	116,000.00	116,000.00
223.	Kennedy Ukachi	120,000.00	120,000.00
224.	Patrick Okorundu	40,000.00	40,000.00
225.	Uchegbulam E.O.	268,000.00	268,000.00
226.	Onyekwere Clementina	7,000.00	7,000.00
227.	George D.U.V.	88,000.00	88,000.00
228.	Nwagwu Ugochi .C.	390,000.00	390,000.00
229.	Rose Ogbonna	20,000.00	20,000.00
230.	Amanze Theresa	20,000.00	20,000.00
231.	OnuohaEmeka	18,000.00	18,000.00
232.	Opara Joy B	20,000.00	20,000.00
233.	Okereke Ndudiri	35,000.00	35,000.00
234.	Opara Pius	25,000.00	25,000.00
235.	Ekeocha Donatus	56,000.00	56,000.00
236.	S.O. Nobis	790,000.00	790,000.00
237.	Stanley Nkaraonye	4,000.00	4,000.00
238.	Nwaobi J.C.	10,000.00	10,000.00
239.	Nwogu Edith	23,800.00	23,800.00
240.	Nwachukwu S.O.	20,000.00	20,000.00
241.	Irene Chukwudi C.	4,000.00	(4,000.00)
242.	Ogwuruike Chinedu	15,000.00	15,000.00
243.	Nnayere S.N.	180,000.00	150,000.00
244.	Elegalam Edwin	35,000.00	35,000.00
245.	Njoku R.I.	20,000.00	20,000.00
246.	Dr. Ukpabi V.C.	17,000.00	17,000.00
247.	Festus Akaji	11,000.00	11,000.00
248.	Ochonma Eugene	5,000.00	5,000.00
249.	Onweremadu Hyacinth	45,000.00	45,000.00
250.	Chidiebere Onwubiko	35,000.00	35,000.00
251.	Onuegbu Ugochi	10,000.00	10,000.00
252.	Callistus Ibe	60,000.00	60,000.00
253.	Nzeoma Lucy N.	30,000.00	30,000.00
254.	Okorie Mary	175,000.00	175,000.00
255.	Ogu Monica	50,000.00	50,000.00
256.	Njoku B.U.	5,000.00	5,000.00
257.	Ogechi Iheanacho	26,650.00	26,650.00
258.	Nwanna Sampsom	32,000.00	32,000.00
259.	Ann Iheanacho	10,000.00	10,000.00

260.	Chigozie Sunny	282,100.00	32,100.00
261.	G. B. Anumudu	12,900,000.00	12,900,000.00
262.	S. C. Okoronkwo	177,139.64	177,139.64
263.	Ezeumunna Sabinus	1,500.00	1,500.00
264.	Peaceman Anyanwu	50,000.00	50,000.00
265.	Samuel O. Nwachukwu	200,000.00	200,000.00
266.	Nwanne Merilyn .O	32,000.00	32,000.00
267.	Opara Chike	20,000.00	20,000.00
268.	Obinna Athan	8,000.00	8,000.00
269.	Christopher Ufomadu	180,000.00	180,000.00
270.	Osuagwu Athan	33,100.00	33,100.00
271.	Hon. Victoria Ogu	35,000.00	35,000.00
272.	Njemanze M.U.	30,000.00	30,000.00
273.	Ugo Umunnakwe	190,000.00	190,000.00
274.	HOD Agric	1,948,709.00	1,948,709.00
275.	Deacon Nnamdi V.	10,000.00	10,000.00
276.	Amanze Leona	373,549.68	373,549.68
277.	Ezechi Njoku	45,000.00	45,000.00
278.	Chilaka Emmanuel	5,000.00	5,000.00
279.	Nwambara Regina	8,000.00	8,000.00
280.	Isiguzo Hyacinth	7,500.00	7,500.00
281.	Albert Ejiofor	10,200.00	10,200.00
282.	Njoku Victor .M.	34,100.00	34,100.00
283.	Ndubueze T.U.	60,000.00	60,000.00
284.	Asoibe David Livingstone	1,500.00	1,500.00
285.	Osuji O.O.	50,000.00	50,000.00
286.	Juliana C. Imo	6,720.00	6,720.00
287.	Utazi Sabastine	6,000.00	6,000.00
288.	Chijiugo A. Enwerem	5,000.00	5,000.00
289.	Ndukwu Comfort	10,000.00	10,000.00
290.	Ibecheozor R.N.	110,400.00	110,400.00
291.	Hon. Cliff Nwachukwu	50,000.00	50,000.00
292.	Nze Nwoko	1,019,700.00	1,019,700.00
293.	Chief Cecilia Aduba	160,000.00	160,000.00
294.	Nwachukwu C.C.	7,000.00	7,000.00
295.	Deacon Nnadi N.	60,000.00	60,000.00
296.	Igwilo Chimezie	10,000.00	10,000.00
297.	Hon. Innocent Onuoha	50,000.00	50,000.00
298.	Hon. Dr. Stanley Ekezie	50,000.00	50,000.00
299.	Hon Thaddeus Eronefu	50,000.00	50,000.00
300.	Hon. Paschal Nwogu	50,000.00	50,000.00
301.	Hon. Chinedu Uformadu	50,000.00	50,000.00
302.	Hon. Jacinta Ihejirika	50,000.00	50,000.00
303.	Amanze Leona	7,000.00	7,000.00
304.	Hon. Emma Onwukwe	50,000.00	50,000.00
305.	Onyeiji C. C.	10,000.00	10,000.00
306.	Hon. Juliana Nwaogu	50,000.00	50,000.00

307.	Hon. Charles Ajuzieogu	50,000.00	50,000.00
308.	Uzuegbu, E. I.	24,000.00	24,000.00
309.	Amuchie Isaac	2,000.00	2,000.00
310.	Agudiriaq Jonathan	2,000.00	2,000.00
311.	Achu Vivian	3,000.00	3,000.00
312.	Onwuka Moses	2,000.00	2,000.00
313	Anyanwu Chioma	1,500.00	1,500.00
314	Asikaogu Samuel C.	364,400.00	364,400.00
315	Ndieze, C. I.	12,500.00	12,500.00
316	Obasi Thaddis	20,000.00	20,000.00
317	Hon. M.A Enyionu	1,110,000.00	1,110,000.00
318	Nwasogu Sabinus	22,000.000	22,000.000
319	S.N Ettoh	3,000.00	3,000.00
320	Opara Augustine	3,000.00	3,000.00
321	Nwosu Charles	20,000.00	20,000.00
322	Anyanwu Lilian	205,000.00	205,000.00
323	Onyeaganagwam .Isioma .N	2,415,567.98	2,415,567.98
324	Ejinkonye N Uzoma	5,000.00	5,000.00
325	Onwubiko E. C.	0.00	0.00
326	Festus Akaji	11,000.00	11,000.00
327	Ochonma Eugene	5,000.00	5,000.00
328	Onweremadu Hyacinth	440,000.00	440,000.00
329	Chidiebere Onwubiko	35,000.00	35,000.00
330	Onuegbu Ugochi	10,000.00	10,000.00
331	Callistus Ibe	60,000.00	60,000.00
332	Nzeoma Lucy N.	30,000.00	30,000.00
333	Okorie Mary	175,000.00	175,000.00
334	Ogu Monica	50,000.00	50,000.00
335	Njoku B.U.	5,000.00	5,000.00
336	Ogechi Iheanacho	26,650.00	26,650.00
337	Nwanna Sampsom	32,000.00	32,000.00
338	Ann Iheanacho	10,000.00	10,000.00
339	Chigozie Sunny	32,100.00	32,100.00
340	G. B. Anumudu	0.00	0.00
341	S. C. Okoronkwo	177,139.64	177,139.64
342	Ezeumunna Sabinus	1,500.00	1,500.00
343	Peaceman Anyanwu	50,000.00	50,000.00
344	Christopher Ufomadu	180,000.00	180,000.00
345	OsuagwuAthan	33,100.00	33,100.00
346	Hon. Victoria Ogu	35,000.00	35,000.00
347	Njemanze M.U.	30,000.00	30,000.00
348	Ugo Umunnakwe	390,000.00	390,000.00
349	HOD Agric	1,948,709.00	1,948,709.00
350	Deacon Nnamdi V.	10,000.00	10,000.00
351	Amanze Leona	373,549.68	373,549.68
352	Ezechi Njoku	45,000.00	45,000.00
353	Chilaka Emmanuel	5,000.00	5,000.00

354	Nwambara Regina	8,000.00	8,000.00
355	Isiguzo Hyacinth	7,500.00	7,500.00
356	Albert Ejiofor	10,200.00	10,200.00
357	Njoku Victor .M.	34,100.00	34,100.00
358	Ndubueze T.U.	60,000.00	60,000.00
359	Asoibe David Livingstone	1,500.00	1,500.00
360	Osuji O.O.	50,000.00	50,000.00
361	Juliana C. Imo	6,720.00	6,720.00
362	Utazi Sabastine	6,000.00	6,000.00
363	Chijiugo A. Enwerem	5,000.00	5,000.00
364	Ndukwu Comfort	10,000.00	10,000.00
365	Ibecheozor R.N.	110,400.00	110,400.00
366	Hon. Cliff Nwachukwu	50,000.00	50,000.00
367	Nze Nwoko	1,019,700.00	1,019,700.00
368	Chief Cecilia Aduba	160,000.00	160,000.00
369	Nwachukwu C.C.	7,000.00	7,000.00
370	Deacon Nnadi N.	60,000.00	60,000.00
371	Igwilo Chimezie	10,000.00	10,000.00
372	Hon. Innocent Onuoha	50,000.00	50,000.00
373	Hon. Dr. Stanley Ekezie	50,000.00	50,000.00
374	Hon Thaddeus Eronefu	50,000.00	50,000.00
375	Hon. Paschal Nwogu	50,000.00	50,000.00
376	Hon. Chinedu Uformadu	50,000.00	50,000.00
377	Oke Victoria	5,000.00	5,000.00
378	Hon. Jacinta Ihejirika	50,000.00	50,000.00
379	Amanze Leona	7,000.00	7,000.00
380	Hon. Emma Onwukwe	50,000.00	50,000.00
381	Onyeiji C. C.	10,000.00	10,000.00
382	Hon. Juliana Nwaogu	50,000.00	50,000.00
383	Hon. Charles Ajuzieogu	50,000.00	50,000.00
384	Uzuegbu, E. I.	174,000.00	174,000.00
385	Amuchie Isaac	2,000.00	2,000.00
386	Agudiriaq Jonathan	2,000.00	2,000.00
387	Achu Vivian	3,000.00	3,000.00
388	Onwuka Moses	2,000.00	2,000.00
389	Anyanwu Chioma	1,500.00	1,500.00
390	Asikaogu Samuel C.	364,400.00	364,400.00
391	Ndieze, C. I.	12,500.00	12,500.00
392	Obasi Thaddis	20,000.00	20,000.00
393	Hon. M.A Enyionu	1,110,000.00	1,110,000.00
394	Nwasogu Sabinus	22,000.00	22,000.00
395	S.N Ettoh	3,000.00	3,000.00
396	Opara Augustine	3,000.00	3,000.00
397	Egbukichi Chinyere	18,000.00	18,000.00
398	Sir Ekwuribe Kingsley	4,200,000.00	4,200,000.00
399	Chikere A. C.	100,000.00	100,000.00
400	Njoku Chibuzor	80,000.00	80,000.00
401	Anyatonu Clement	76,000.00	76,000.00
402	Azuka Oluchi	450,000.00	450,000.00
403	Amaefule E. U.	240,000.00	240,000.00

404	Ada Nwaigwe	2,000.00	2,000.00
405	Ugochi Onyemaechi	4,000.00	4,000.00
406	Nwachukwu Chimaobi	120,000.00	120,000.00
407	Okoafor Sandra	14,000.00	14,000.00
408	Ferdinand Ugochukwu	5,000.00	5,000.00
409	High Chief Ogudoro	250,000.00	250,000.00
410	Uwandu Joyce	300,000.00	300,000.00
411	Oledika E. N.	1,770,000.00	1,770,000.00
412	Pastor Paschal	140,000.00	120,000.00
413	Amadi Salome	540,000.00	80,000.00
414	Njoku Emmanuel	500,000.00	500,000.00
415	Ekeamadi Justin	50,000.00	50,000.00
416	Amaefule A. C.	600,000.00	(600,000.00)
417	Hon Onwuemedo P. Ugwuezumba	250,000.00	250,000.00
418	Hon Ejike Augustine OKkechukwu	150,000.00	150,000.00
419	Hon Iheme Patrick	150,000.00	150,000.00
420	Hon Cookey Pius C	150,000.00	150,000.00
421	Hon Emmanuel Nwanna O.	150,000.00	150,000.00
422	Hon Agbaraji Emmanuel C.	150,000.00	150,000.00
423	Hon Agwalonu Michael E.	150,000.00	150,000.00
424	Hon Ugoala Leonard Chekuba	150,000.00	150,000.00
425	Hon Nwaogu Emmanuel C.	150,000.00	150,000.00
426	Hon OnuIgbalekwu A.	150,000.00	150,000.00
427	Hon Adiele Peter A.	150,000.00	150,000.00
428	Hon Ugwuegbu Vitalis O.	150,000.00	150,000.00
429	Hon Njoku Malachy	150,000.00	150,000.00
430	Hon Fidelia N. Nnawuihe	150,000.00	150,000.00
431	Charles Okechukwu	620,000.00	620,000.00
432	Anyatonwu C.O.	33,000.00	33,000.00
433	Ihekoronye H. C.	1,473,000.00	0.00
434	Ndibe Blessing	100,000.00	0.00
435	Agwunobi Glory	150,000.00	0.00
436	Okehi L. C.	10,000.00	0.00
	SUB TOTAL PERSONNAL ADVANCE	21131518.32	246,167,286.28
	GRAND TOTAL SERVICE ADVANCE	380,468,351.96	353,977,288.28

16	UNREMITTED DEDUCTIONS:	2023	ACTUAL 2023		2022
		BALANCE B/D N'm	DURING YEAR N'm	BALANCE C/D N'm	N'm
16.1	UNREMITTED TAXES:				
	Pay As You Earn (PAYE)	8,076,991.42	0.00	8,076,991.42	8,076,991.42
	Value Added Tax (VAT)	1,895,147.82	0.00	1,895,147.82	1,895,147.82
	Withholding Tax (WHT)	1,562,988.52	0.00	1,562,988.52	1,562,988.52
	Sub-Total Unremitted Taxes	11,535,127.76	0.00	11,535,127.76	11,535,127.76
16.2	UNREMITTED DEDUCTIONS FROM SALARY:				
1	NULGE Union Dues	2,077,653.00	0.00	2,077,653.00	2,077,653.00
2	NULGE Welfare	50,934.78	0.00	50,934.78	50,934.78
3	Staff Welfare Scheme	(89,618.52)	0.00	(89,618.52)	(89,618.52)
4	MHWU	198,418.68	0.00	198,418.68	198,418.68
5	Finance staff welfare	(19,300.00)	0.00	(19,300.00)	(19,300.00)
6	Health workers Asso.	44,600.00		44,600.00	44,600.00
7	Nurses Dues.	220,123.51	0.00	220,123.51	220,123.51
8	Workers Welfare Scheme HSWSA Dues	40,980.00	0.00	40,980.00	40,980.00
9	Senior Staff Ass.	(225,196.00)	0.00	(225,196.00)	(225,196.00)
10	Admin. Welfare	53,200.00	0.00	53,200.00	53,200.00
	Sub-Total Unremitted Deductions from Salary	2,351,795.45	0.00	2,351,795.45	2,351,795.45
	Grand Total Unremitted Deductions	<u>13,886,923.21</u>	0.00	<u>13,886,923.21</u>	<u>13,886,923.21</u>

17	<u>DEPOSITS:</u>	2023 N'm	2022 N'm
1.	Godwin Zameka	25,000.00	25,000.00
2.	Eke Immaculate	10,000.00	10,000.00
3.	IwuOzichi	33,337.20	33,337.20
4.	NwachukwuChibuike	32,750.02	32,750.02
5.	Nwachukwu Olivia	18,936.17	18,936.17
6.	Ogechi Lucia Solomon	35,187.20	35,187.20
7.	NwosuOnyinyechi	32,750.02	32,750.02
8.	Amotutu Stephen	113,581.77	113,581.77
9.	Ineregbu, C. O.	23,200.00	23,200.00
10.	Ucheuba Augustine	82,700.00	82,700.00
11.	Erobiri Emmanuel	5,000.00	5,000.00
12.	NwachukwuUzochi	104,581.77	104,581.77
13.	Nwaimo Ephraim	104,581.77	104,581.77
14.	OnyenekeUchenna	10,032.23	10,032.23
15.	NjokuDarlinton	10,032.23	10,032.23
16.	NjokuObinna .L.	10,032.23	10,032.23
17.	Owuamanam Emmanuel	71,151.28	71,151.28
18.	Umunaka Patricia	71,151.28	71,151.28
19.	Nwachukwu Ephraim	<u>69,721.18</u>	<u>69,721.18</u>
	Total Deposits	863,726.35	863,726.35

SUPPLEMENTARY NOTES 2023

ABOH MBAISE LOCAL GOVERNMENT COUNCIL

SUPPLEMENTARY NOTE 1

	MONTHS	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL
1	JAN,23	35,500,296.21	21,453,742.02	8,622,673.01	18,881,305.16	3,100,000.00	3,089,365.98	98,346,948.14		3,000,000.00	35,558,216.92	4,248,363.16	231,800,910.60
2	FEB,23	35,500,296.21	21,370,616.31	8,623,205.15	18,886,892.09	3,100,000.00	3,089,365.98	108,758,891.25	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	246,135,847.07
3	MAR,23	35,500,296.21	21,197,682.39	8,620,915.84	19,851,660.69	3,100,000.00	3,089,365.98	65,546,875.37	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	203,713,376.56
4	APR,23	35,500,296.21	21,031,669.55	8,595,556.41	19,882,274.61	3,100,000.00	3,089,365.98	52,405,787.80	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	190,411,530.64
5	MAY,23	35,500,296.21	20,832,098.86	8,591,048.49	21,733,272.07	3,100,000.00	3,089,365.98	186,131,820.81	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	325,784,482.50
6	JUN,23	35,500,296.21	20,573,099.36	8,588,684.70	22,032,506.54	3,100,000.00	3,089,365.98	65,239,337.73	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	204,929,870.60
7	JUL,23	36,443,620.25	21,087,194.92	9,354,497.25	23,223,350.80	3,100,000.00	3,089,365.98	75,602,495.03	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	218,707,104.31
8	AUG,23	36,319,300.35	20,853,466.50	9,352,493.87	23,260,387.84	3,100,000.00	3,089,365.98	93,604,936.48	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	236,386,531.10
9	SEP,23	36,420,735.41	20,679,392.75	9,340,087.51	23,654,378.80	3,100,000.00	3,089,365.98	113,816,950.85	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	256,907,491.39
10	OCT,23	41,943,290.61	21,389,134.26	9,616,724.09	23,695,694.75	3,100,000.00	3,089,365.98	283,015,461.88	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	432,656,251.66
11	NOV,23	35,078,509.96	21,358,084.53	9,615,076.56	23,874,147.15	3,100,000.00	3,089,365.98	76,814,961.49	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	219,736,725.76
12	DEC,23	71,018,607.17	33,731,518.71	14,708,348.45	23,880,879.94	3,100,000.00	3,089,365.98	173,988,813.37	8,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	374,324,113.71
	TOTAL	470,225,841.01	265,557,700.16	113,629,311.33	262,856,750.44	37,200,000.00	37,072,391.76	1,393,273,280.20	48,000,000.00	36,000,000.00	426,698,603.08	50,980,357.92	3,141,494,235.90

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

NOTE 2

2	<u>INTERNALLY GENERATED REVENUE (IGR):</u>		
	<u>MONTH:</u>	2023 N'm	2022 N'm
1.	January	610,600.00	258,100.00
2.	February	494,200.00	157,800.00
3.	March	374,800.00	163,900.00
4.	April	470,900.00	460,300.00
5.	May	1,138,000.00	171,700.00
6.	June	428,500.00	498,500.00
7.	July	686,600.00	191,700.00
8.	August	354,200.00	196,200.00
9.	September	260,900.00	361,500.00
10.	October	614,000.00	1,306,000.00
11.	November	187,900.00	1,510,100.00
12.	December	<u>251,300.00</u>	<u>685,450.00</u>
	Total	<u>5873923.00</u>	<u>5,961,250.00</u>

EXPLANATORY NOTES 2023

ABOH MBAISE Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,186,541,994.70
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	428,788,814.21
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	87,550,728.24
	TOTAL	3,144,154,817.35

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	470,225,841.01
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.16
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.33
4	Salaries and Allowances of Political Office Holders.	37,200,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.76
6	Pensions to Local Govt. Retired Staff.	262,856,750.44
	TOTAL	1,186,541,994.70

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:

S/No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	36,000,000.00
2	Over Head Cost Released to Council of Traditional Rulers .	27,322,450.89
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of PAYE Deductions to Authorized Agency	
6	Release of Imprests to Local Government Officials	24,000,000.00
7	Release of Security Vote	24,000,000.00
8	Others overhead expenses direct incurred from releases to Local Government Councils	38,433,752.60
	TOTAL	173,710,406.82

4. 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 :

S/No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,258,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.35
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	31,687,156.00
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,716,985,759.08



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF AHIAZU MBAISE
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

AHIAZU MBAISE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Ahiazu Mbaise Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

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

- a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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. 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 revenue collected monthly from the State Joint Local Government Account (SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account (SJLGA) transfers. The Council's 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.

Imo State of Nigeria

Office of the Chairman

AHIAZU MBAISE LOCAL GOVERNMENT

(THE CITADEL OF GOD)

Telegrams
Telephone

Our Ref:.....

Your Ref:.....

(All replies to be addressed to the Chairman)



Local Government Headquarters
Afor-Oru
Ahiazu Mbaise
Imo State Nigeria

Date: 4/1/2024.

AHIAZU MBAISE LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

Signed
Treasurer

Date: 4/1/2024.

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

In our opinion, these Financial Statements fairly reflect the financial position of the Ahiazu Mbaise Local Government Council as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.

.....
Treasurer
Date: 4/1/2024.

.....
Chairman
Date: 4th January 2024

**STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF AHIAZU MBAISE LOCAL GOVERNMENT COUNCIL FOR
THE YEAR ENDED 31ST DECEMBER 2023**

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 of 2000 as amended. The Accounts of Ahiazu Mbaise Local Government Council for the year ended 31st December 2023 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended and the Imo State Audit Law 2021 and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis

RESPONSIBILITY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material misstatements, 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.

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/4/B/Vol.II/2024

(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, 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Ahiazu Mbaize Local Government Council of Imo State for the year ended 31st December, 2023 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 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 evidence supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACArb.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State.

AHIAZU MBAISE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2023.

ANNUAL BUDGET 2023 N'm		Notes	2023	2022
			N'm	N'm
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
3,014,498,660.00	Statutory Allocation from SJLGA	1	3,005,856,004.26	2,097,944,516.61
21,000,000.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE	3		
800,000.00	Capitation Rate		0.00	0.00
33,500,000.00	Property Rate		0.00	0.00
44,867,580.00	Licenses, Fines, Fees and Royalty		3,078,100.00	1,852,600.00
39,650,000.00	Earnings from Commerce		1,500,000.00	0.00
1,767,500.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
850,000.00	Miscellaneous		313,500.00	0.00
121,435,080.00	Total Internally Generated Revenue		4,891,600.00	1,852,600.00
0.00	Other Revenue Sources	4	0.00	0.00
3,156,933,740.00	Total Inflow from Operating Activities (A)		3,010,747,604.26	2,099,797,116.61
	<u>Payments:</u>			
806,106,250.00	Personnel Cost	5	1,062,903,763.05	1,036,155,417.95
292,094,740.00	Overhead Cost	6	142,750,875.36	101,334,301.94
0.00	Sec. Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	CAVID – 19 Palliative	9	0.00	0.00
1,917,411,460.00	Capital Expenditure	10	1,732,927,803.09	891,162,252.31
3,015,612,450.00	Total Outflow from Operating Activities (B)		2,962,582,441.50	2,052,651,972.20
141,321,290.00	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		48,165,162.76	47,145,144.41
	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			

0.00	Purchase/Construction of Assets			0.00
0.00	Purchase of Financial Market Instruments			0.00
0.00	Investment in Private Companies			0.00
0.00	Foreign Investments			0.00
0.00	Proceeds from Sales of Fixed Assets			0.00
<u>0.00</u>	Dividends Received			<u>0.00</u>
0.00	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
0.00	Grants and Loans to other Governments/Agencies			0.00
0.00	Contribution/Subscriptions to Agencies/Bodies			0.00
<u>0.00</u>	Repayment of Loans			<u>0.00</u>
0.00	Net Cash Flow from Financing Activities			<u>0.00</u>
0.00	Net Cash Flow for the Year Activities		48,165,162.76	47,145,144.41
<u>0.00</u>	Cash and its Equivalent as at 1/1/2023		60,385,516.72	13,240,372.31
0.00	Cash and its Equivalent as at 31/12/2023		108,550,679.48	60,385,516.72

AHIAZU MBAISE LOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT
31ST DECEMBER, 2023

	Notes	2023 N'm	2022 N'm
<u>Liquid Assets: ASSETS</u>			
Cash	11	29,853.84	542,100.00
Bank	12	<u>108,520,825.64</u>	<u>59,843,416.72</u>
Total Liquid Assets (A)		108,550,679.48	60,385,516.72
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	4,896,333.60	4,896,333.60
Imprest	14	65,445,000.00	65,335,000.00
Service Advance	15	348,194,474.67	350,529,474.67
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		418,535,808.27	420,760,808.27
TOTAL ASSETS C = (A + B)		527,086,487.75	481,146,324.99
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		487,125,260.98	441,185,098.22
Unremitted Deductions	16	19,138,251.19	19,138,251.19
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		<u>0.00</u>	<u>0.00</u>
TOTAL PUBLIC FUNDS (D)		506,263,512.17	460,323,349.41
<u>External and Internal Loans</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		<u>0.00</u>	<u>0.00</u>
TOTAL EXTERNAL& INTERNAL LOANS (E)		0.00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	20,822,975.58	20,822,975.58
Total Other Liabilities (F)		20,822,975.58	20,822,975.58
TOTAL LIABILITIES G = (D + E +F)		527,086,487.75	481,146,324.99

AHIAZU MBAISE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023.

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
378,185,180.81	OPENING BALANCE 1/1/22		441,185,098.88	0.00	0.00		(441,185,098.88)
	ADD REVENUE:						
	ALLOCATIONS						
2,097,944,516.61	Statutory Allocation from SJLGA	1	3,005,856,004.26	3,014,498,660.00	3,014,498,660.00		8,385,185.37
0.00	State Government IGR	2	0.00	21,000,000	21,000,000.00		21,000,000.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	800,000	800,000.00		800,000.00
0.00	Property Rate		0.00	33,500,000	33,500,000.00		33,500,000.00
1,852,600.00	Licenses, Fines, Fees and Royalty		3,078,100.00	44,867,580	44,867,580.00		41,789,480.00
0.00	Earnings from Commerce		1,500,000.00	39,650,000	39,650,000.00		38,150,000.00
0.00	Rent on Local Govt. Property		0.00	1,767,500	1,767,500.00		1,767,500.00
0.00	Interest and Repayment		0.00	0.00	0.00		0.00
0.00	Dividends		0.00	0.00	0.00		0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00		0.00
0.00	Miscellaneous		313,500.00	850,000.00	850,000.00		536,500.00
1,852,600.00	Total Internally Generated Revenue		4,891,600.00	121,435,080	121,435,080.00		116,543,480.00
0.00	Other Revenue Sources of the Local Govt	4	0.00		0.00		0.00
2,477,982,297.42	Total Revenue (A)		3,451,932,703.14	3,156,933,740.00	3,156,933,740.00		(294,998,963.14)
	EXPENDITURE						
1,036,155,417.95	Personnel cost	5	1,062,903,763.05	806,106,250.00	806,106,250.00		(256,797,513.05)
108,803,101.94	Overhead Cost	6	165,946,576.02	292,094,740.00	292,094,740.00		126,148,163.98
891,838,679.31	Capital Expenditure	10	1,735,957,103.09	1,957,411,460.00	1,957,411,460.00		221,454,356.91
2,036,797,199.20	Total Expenditure (B)		2,964,807,442.16	3,015,612,450.00	3,015,612,450.00		50,805,007.84
441,185,098.22	OPERATING BALANCE		487,125,260.98	141,321,290.00	141,321,290.00		(345,803,970.98)
	APPROPRIATIONS/TRANSFERS						
441,185,098.22	Transfer to Capital Development Fund		487,125,260.98	141,321,290.00	141,321,290.00		(345,803,970.98)
441,185,098.88	Closing Balance		487,125,260.98	141,321,290.00	141,321,290.00		(345,803,970.98)

AHIAZU MBAISELOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
(407,811,137.53)	Opening Balance		(618,208,250.72)	0.00	0.00		618,208,250.72
	ADD REVENUE						
441,185,098.22	Transfer From Consolidated Revenue Fund		487,125,260.98	0.00	0.00		(487,125,260.98)
0.00	Aid and Grants		0.00	0.00	0.00		0.00
0.00	External Loans		0.00	0.00	0.00		0.00
0.00	LGC Bonds		0.00	0.00	0.00		0.00
0.00	Development Loan Stock		0.00	0.00	0.00		0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00		0.00
<u>240,256,467.90</u>	Internal Loans from Other Funds		<u>387,076,735.36</u>	<u>0.00</u>	<u>0.00</u>		<u>(387,076,735.36)</u>
273,630,428.59	TOTAL REVENUE		255,936,745.62	0.00	0.00		(255,936,745.62)
	LESS CAPITAL EXPENDITURE						
651,582,211.41	Capital Expenditure Sector		1,348,880,367.73	1,917,411,460.00	1,917,411,460.00		568,531,092.27
	OTHER CAPITAL PAYMENTS						
<u>240,256,467.90</u>	Repayments Internal Loans		<u>387,076,735.36</u>	0.00	0.00		<u>(387,076,735.36)</u>
0.00	Repayments External Loans		0.00	0.00	0.00		<u>0.00</u>
891,838,679.31	TOTAL CAPITAL EXPENDITURE	10	1,735,957,103.09	1,917,411,460.00	1,917,411,460.00		181,454,356.91
0.00	Adjustments for Movements in Public Debts						
(618,208,250.72)	Closing Balance		(1,480,020,357.47)				

AHIAZU MBAISELOCAL GOVERNMENT COUNCIL
NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE
YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS			2023	2022
		ACTUAL N	BUDGETED N	VARIANCE N	ACTUAL N
1	<u>A - SHARE OF STATUTORY ALLOCATION FROM SJLGA</u>				
	Net Share of Statutory Allocation from SJLGA	3,005,856,004.26	1,890,000,000.00	(1,115,856,004.26)	2,097,944,516.61
	<u>Add:</u> Deduction at Source for Loan Repayment	0.00			
	Share of Statutory - Other Agencies (NNPC Refund, etc.)	0.00	215,360,670.00	215,360,670.00	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)	0.00	215,360,670.00	215,360,670.00	0.00
	Total (Gross) SJLGA Allocation to the Local Government	3,005,856,004.26	2,320,721,340.00	(685,134,664.26)	2,097,944,516.61
	<u>VALUE ADDED TAX:</u>				
	Share of Value Added Tax	0.00	693,777,320.00	693,777,320.00	0.00
	Total Value Added Tax	0.00	693,777,320.00	693,777,320.00	0.00

NOTES	DETAILS	2023			
		ACTUAL N	BUDGETED N	VARIANCE N	
	<u>LIQUID ASSETS</u>		2023 N	2022	
2	<u>B - STATE GOVT. INTERNALLY GEN. REVENUE</u>				
	Share of State Government Internally Generated Revenue	0.00	21,000,000.00	21,000,000.00	
	Total State Government Internally Generated Revenue	0.00	21,000,000.00	21,000,000.00	
3	<u>C -INTERNALLY GENERATED REVENUE:</u>				
3.1	<u>CAPITATION RATE:</u>				
	Current Capitation/Development Rate	0.00	600,000.00	600,000.00	
	Arrears of Capitation Rate	0.00	200,000.00	200,000.00	
	Sub-Total Capitation Rate	0.00	800,000.00	800,000.00	
3.2	<u>PROPERTY RATE:</u>				
	Current Property/Tenement Rate	0.00	7,000,000.00	7,000,000.00	
	Commercial Building	0.00	0.00	0.00	
	Filling Stations	0.00	0.00	0.00	
	Commercial Banks	0.00	0.00	0.00	
	Communication Mast	0.00	20,000,000.00	20,000,000.00	
	Arrears of Property Rate	0.00	6,500,000.00	6,500,000.00	
	Sub-Total Property Rate	0.00	33,500,000.00	33,500,000.00	
3.3	<u>LICENSES, FINES AND FEES</u>				
	Towing of Vehicles Fees	0.00	450,000.00	450,000.00	
	Obstruction and Nuisance Fees	0.00	80,000.00	80,000.00	
	Bicycle License Fess	0.00	0.00	0.00	
	Liquor License (Wine/ Beer)	0.00	1,600,000.00	1,600,000.00	
	Native Liquor License	0.00	200,000.00	200,000.00	
	Wheelbarrow License Fees	0.00	5,700,000.00	5,700,000.00	
	Native Tobacco License	0.00	300,000.00	300,000.00	
	Squatter/ Hawkers Permit	0.00	10,000,000.00	10,000,000.00	
	Buses/Commercial Vehicles Emblems(various)	0.00	1,875,000.00	1,875,000.00	
	Registration of Buses/Commercial Vehicles	0.00	0.00	0.00	
	Operational Business Permit	0.00	1,500,000.00	1,500,000.00	
	Private Nursery School Reg.fee	0.00	1,200,000.00	1,200,000.00	
	Eating House License Fees	0.00	600,000.00	600,000.00	
	Kiosk License Fees	0.00	0.00	0.00	
	Bakery House License Fees	0.00	150,000.00	150,000.00	
	Laboratory Test Fees	0.00	0.00	0.00	
	Presentation of Traditional Rulers	0.00	0.00	0.00	
	Canon Shooting License Fees	0.00	0.00	0.00	
	Marriage Registration Fees/Customary Marriage Reg.Fees	0.00	1,200,000.00	1,200,000.00	
	Hiring of Council Hall	0.00	0.00	0.00	
	Control of Noise Permit	0.00	80,000.00	80,000.00	
	Industrial Estab. (Banks)	0.00	140,000.00	140,000.00	
	Naming of Street Registration Fees (Various)	0.00	0.00	0.00	
	Certificate of Fitness	100,000.00	0.00	(100,000.00)	
	Radio/Television License Fees	0.00	6,000.00	6,000.00	
	Clubs, Cultural and Social Organization Registration Fees	129,000.00	600,000.00	471,000.00	
	Identification/Oath Fees	0.00	5,600,000.00	5,600,000.00	
	Card Fees	404,200.00	0.00	(404,200.00)	
	Earning from Environmental Sanitation Services	0.00	100,000.00	100,000.00	

				0.00	0.00
				0.00	0.00
	<u>CASHBALANCE</u>				
	This Represents closing Balance of Cash-at-hand and held in Banks				
11	<u>CASH BALANCE:</u>				
	Cash-at-Hand			<u>29,853.84</u>	<u>542,100.00</u>
	Sub-Total Cash			29,853.84	542,100.00
12	<u>BANK BALANCE:</u>				
	<u>Name of Bank</u>	<u>Account Name</u>	<u>Account Number</u>		
	ECO I	Salary	5093084163	114,565.24	114,565.24
	ECO II	Not disclosed	5093073293	1,806.80	1,806.80
	Access Bank	Project	0789508764	1,592,266.69	1,592,266.69
	UBA I	Not Disclosed	1020001486	7,010,250.86	7,010,250.86
	UBA II	-do-	1017412415	4,038,789.54	4,038,789.54
	UBA	Hello Ahiazu LGA Hope IMO	1022786190	166.09	621.34
	First bank	-do-	2024092728	57,163.00	57,163.00
	First bank	-do-	5093072777	12,269.65	12,269.65
	Zenith Bank	MLGRD AHLG	1015021509	16,097.49	16,097.49
	Zenith Bank	Rebuild Imo Project	1016424925	53,636.84	53,636.84
	UBA	Rebuild Imo Project	1022035056	3,808.36	3,808.36
	UBA	-do-	1022035070	4,396.10	4,396.10
	Eco Bank	Imo Restoration recovery	2350024627	19,208.54	19,208.54
	UBA	Share Prosperity	1022780026	<u>95,596,400.44</u>	<u>46,918,536.27</u>
	Sub-Total Bank			108,520,825.64	59,843,416.72
	Grand Total Cash and Bank Equivalent			108,550,679.48	60,385,516.72

13	<u>SALARY ADVANCE</u>	2023	2022
1	Ochie Benjamin	2,761.86	2,761.86
2	Oluwa Leticia	32,193.27	32,193.27
3	Uchewuaku Ogechi	20,600.30	20,600.30
4	Onukagha Paulina	20,600.30	20,600.30
5	Egbu Joy	1447.90	1447.90
6	Onyema Christiana	131,216.32	131,216.32
7	Ibekwe E.U	140.50	140.50
8	Anyanwu Christiana	19,544.00	19,544.00
9	Annolam C.U	47,952.00	47,952.00
10	Anyanwu Olive	9,7203.60	9,7203.60
11	Akaraonye Anthonia	32,000.00	32,000.00
12	Ugo Martina	23,000.00	23,000.00
13	Nnogu Iheoma .C	28,620.00	28,620.00
14	Osuoha B.N	71,315.00	71,315.00
15	Eucharia Ihenacho	99,223.85	99,223.85
16	Opara M.N	55,429.01	55,429.01
17	Ordu Syivester	3,141.39	3,141.39
18	Adirinwune Patrice	8,193.22	8,193.22
19	Iroakazi Chijioke	8,141.39	8,141.39
20	Anosike Josephine	92,276.83	92,276.83
21	Uchegbulam Uriah	12,692.12	12,692.12
22	Nwogbu Chinedu	27,792.44	27,792.44
23	Emeagwaram Alphonsius	77,004.24	77,004.24
24	Oleka C.N	108,163.89	108,163.89

25	Nnanna Celine	12,869.46	12,869.46
26	Mbadioku Celine	59,743.94	59,743.94
27	Iwu Andrew	36,743.94	36,743.94
28	E. Ezeji	25,245.30	25,245.30
29	Echieh Kennedy	59,910.99	59,910.99
30	Nwachukwu Olivia	5,298.28	5,298.28
31	Nwakeke Perpetua	4,215.74	4,215.74
32	Asimole Caroline	62,650.29	62,650.29
33	Nwosu Catherine	17,912.82	17,912.82
34	Njoku I.K	77,075.10	77,075.10
35	Akajor Blessing	15,000.00	15,000.00
36	Chilakpu R.	90.00	90.00
37	Agonuo Monday	1,254.54	1,254.54
38	Angela Iregbu	2,500.00	2,500.00
39	Okoronkwo C.N	2,000.00	2,000.00
40	Eneogu H.C	16,177.83	16,177.83
41	Ejike E.C	10,795.00	10,795.00
42	Awuzieke Joy	5,466.50	5,466.50
43	Amadi Albanus	301,385.95	301,385.95
44	Ogu Camelita	36,940.00	36,940.00
45	Ekeledo Stanly	(405.74)	(405.74)
46	Osuji Anthonia	79,176.73	79,176.73
47	Uwa Angela	3,000.00	3,000.00
48	Ugwo R.C	7,665.32	7,665.32
49	Anyanwu Camelita	10,000.00	10,000.00

50	Obasi Robert	38,000.00	38,000.00
51	Nwaogwu Pantellion	13,346.98	13,346.98
52	Nwachukwu C.O	6,000.00	6,000.00
53	Emeruom B.N	77,571.28	77,571.28
54	Ibe C.C	20,811.68	20,811.68
55	Obikara Chidi	15,822.00	15,822.00
56	Ndubuisi Egere	27,096.00	27,096.00
57	Sis. S. Iheagwara	48,699.00	48,699.00
58	Abii Gladys	86,577.25	86,577.25
59	Nwagwu Ugochi	15,512.50	15,512.50
60	Akanuro A.I	1,004,670.60	1,004,670.60
61	Bala Charity	5,243.34	5,243.34
62	Osuagwu Charles	205,968.68	205,968.68
63	Uwasomba Scholastica	23,980.50	23,980.50
64	Ijeoma Fidelia	11,422.68	11,422.68
65	Onuoha Caroline	28,000.00	28,000.00
66	Ebirim Livinus	114,669.96	114,669.96
67	Osuji L.	4,500.00	4,500.00
68	Keke Clementina	32,970.00	32,970.00
69	Imo .C.	3,000.00	3,000.00
70	Korie V.N	4,000.00	(4,000.00)
71	Agbara E.E	119,510.10	119,510.10
72	Okechukwu A.	2,570.00	2,570.00
73	Okoro Patience	23,798.75	23,798.75
74	Uwaoma Isdore	8,800.25	8,800.25

75	Ihuoma Wilfred	11,067.00	11,067.00
76	Emenyonu S.M.N	89,210.67	89,210.67
77	Duru A.C	71,740.00	71,740.00
78	Charles Chukwu	12,800.25	12,800.25
79	Ukachi Eunice	99,530.01	99,530.01
80	Oguledo John	2,979.00	2,979.00
81	Ngokanma Richard	1,745.00	1,745.00
82	Anyanwu Theresa	2,880.00	2,880.00
83	Ike Bartha	74,602.75	74,602.75
84	Ibe Millicent	71,686.25	71,686.25
85	Nwosu Ugochi	13,036.00	13,036.00
86	Okoro Christina	15,590.17	15,590.17
87	Agubata C	66,830.01	66,830.01
88	Linus Njoku	37,921.00	37,921.00
89	Nwachukwu Angela	34,892.66	34,892.66
90	Chief T.O Nwosu	20,000.00	20,000.00
91	Okoro Macellinus	5,000.00	5,000.00
92	Anyanwu Francis	51,863.81	51,863.81
93	Okonkwo Immaculate	62,107.53	62,107.53
94	Mere M.C	82,977.39	82,977.39
95	Ofielu G.I	22,985.00	22,985.00
96	Ibe V.U	62,740.00	62,740.00
97	M.E Abii	44,131.50	44,131.50
98	Dibia Emmanuela	15,160.00	15,160.00
99	Uzor O.O	21,169.60	21,169.60

100	Obiukwu S.O	53,533.00	53,533.00
101	Osuji O.O	12,370.01	12,370.01
102	P. Okechukwu	24,132.02	24,132.02
103	Amadikwa I.C	<u>2,751.00</u>	<u>2,751.00</u>
	Total Salary Advance	4,896,338.60	4,896,338.60

14	<u>IMPREST</u>	2023	2022
1.	Hon. Cletus Onwuegbule	600,000.00	600,000.00
2.	Agbai, C. O.	600,000.00	600,000.00
3.	Chukwu, C.N.	240,000.00	240,000.00
4.	Osuagwu S.U.	60,000.00	60,000.00
5.	Maduawuchi, C. C.	50,000.00	50,000.00
6.	Osuagwu H.N.D.	400,000.00	400,000.00
7.	Abara B.I.	0.00	0.00
8.	Ukomma G.N.	770,000.00	770,000.00
9.	Nlemchukwu B.O.	250,000.00	250,000.00
10.	Oguoguo C.C.	150,000.00	150,000.00
11.	Chimezie Calista	560,000.00	560,000.00
12	Oparaocha Kelechi	25,000.00	25,000.00
13	Jieme Jude	240,000.00	240,000.00
14	Oduah E. N.	700,000.00	700,000.00
15.	Lady Eunice Aharakwe	350,000.00	350,000.00
17	Hon. Anyanwu Livinus	4,550,000.00	4,550,000.00
18	Hon. Ezeji Gladys	350,000.00	350,000.00
19	Hon. Nwoko Emma	350,000.00	350,000.00

20	Hon. Onwuegbule Chile	350,000.00	350,000.00
21	Hon. Ogbonna Athan	350,000.00	350,000.00
22	Hon. Egwuatu Christian	350,000.00	350,000.00
23	Hon. Ekechukwu O.F	350,000.00	350,000.00
24	Hon. Nwahiri Emma	350,000.00	350,000.00
25	Hon. Ekeji Patrick	350,000.00	350,000.00
26	Hon. Nwokeke Cyril	350,000.00	350,000.00
27	Hon. Iwueke Augustina	350,000.00	350,000.00
28	Hon. Akalonu Columbus	350,000.00	350,000.00
29	Ekwueme I. C	1,230,000.00	1,230,000.00
30	Uhegbu M. U	300,000.00	300,000.00
31	Amaefule L. N	320,000.00	320,000.00
32	Iroh Patrick	1,835,000.00	1,115,000.00
33	Agu Maryann	155,000.00	155,000.00
34	Ihugba Chijioke	640,000.00	640,000.00
35	Ogbonna G. O	500,000.00	500,000.00
36	Anumudu Queen	840,000.00	840,000.00
37	Ebo Eugene	420,000.00	420,000.00
38	Oledimma Edith	1,800,000.00	1,200,000.00
39	Hon. Larry Chike	8,350,000.00	8,350,000.00
40	Nzeoma L.N	1,540,000.00	1,540,000.00
41	Egbuawa E.O	1,010,000.00	1,010,000.00
42	Urama B.O	480,000.00	480,000.00
43	Iwuorisha Uche	300,000.00	600,000.00
44	Iyiakaimo Magreth	1,200,000.00	1,200,000.00

45	Ezem Okechukwu	525,000.00	525,000.00
46	Innocent Iheme	525,000.00	525,000.00
47	Recheal Okafor	525,000.00	525,000.00
48	Caliatus N.Onuoha	525,000.00	525,000.00
49	Oliver Onuoha	525,000.00	525,000.00
50	Nelson Uchenna Chima	170,000.00	170,000.00
51	Obi Innocent U.	525,000.00	525,000.00
52	Nwadu Vitalis	525,000.00	525,000.00
53	Ohanaja Marcus	525,000.00	525,000.00
54	Onuoha Festus	525,000.00	525,000.00
55	Ogbu Elias E.	525,000.00	525,000.00
56	Agommuo Uchenna C.	545,000.00	545,000.00
57	Soroumunna C.Nwoko	485,000.00	485,000.00
58	Anyanwu Vivian	485,000.00	485,000.00
59	Nnanna Ugo	505,000.00	505,000.00
60	Engr. Ugwumba Samuel	240,000.00	240,000.00
61	Onukwugha Martis	360,000.00	360,000.00
62	Chukwuka H.C(DAGS)	360,000.00	360,000.00
63	Opara B.C	360,000.00	240,000.00
64	Izuawuba K.C	540,000.00	540,000.00
65	Hon. Sam Ahirakwe	750,000.00	750,000.00
66	Aguoha Uchenna	420,000.00	420,000.00
67	Ukaegbu J. N.	1,080,000.00	1,080,000.00
68	Iwuanyanwu C. A.	1,440,000.00	1,440,000.00
69	Eze Mary Jane	770,000.00	770,000.00

70	Onwukwe Raphael Chibuik	13,660,000.00	13,660,000.00
71	Ohaneje Priscilia	0.00	440,000.00
72	Hon Anthony Anakani	0.00	3,500,000.00
73	Hon. Mr. Ngozi Aririgugo	400,000.00	250,000.00
74	Awogu Patience	960,000.00	300,000.00
75	Anyanwu Nnamdi	1,020,000.00	300,000.00
76	Ajuzie Virginus	540,000.00	300,000.00
77	Nwosu Patrica	300,000.00	0.00
78	Ezike Calista	840,000.00	0.00
	TOTAL	65,445,000.00	65,335,000

15.1	<u>SERVICE ADVANCES:</u>	2023	2022
	<u>i. INTEGEATED FARM PROJECT:</u>		
	Integrated Farm Project	<u>1,059,000.00</u>	<u>1,059,000.00</u>
	Sub-Total Integrated Farm Project	1,059,000.00	1,059,000.00
	<u>ii. GRADING OF ROADS:</u>		
	Engr. Nnamdi Anyanwu	<u>6,880,000.00</u>	<u>10,000,000.00</u>
	Sub-Total Grading of Rural Roads	6,880,000.00	10,000,000.00
	<u>iii. RENOVATION OF BUILDINGS:</u>		
	Engr. Nnamdi Anyanwu	<u>17,420,000.00</u>	<u>17,420,000.00</u>
	Sub-Total Renovation of Buildings	17,420,000.00	17,420,000.00
15.2	<u>PERSONAL ADVANCES:</u>	2023	2022
1.	Engr. Ukomma Gods time	12,079,957.80	12,079,957.80
2.	Akpuda Jude	157,495.00	157,495.00
3.	Chibuzor Nwodiukwu	878,100.00	878,100.00
4.	Igbokwe A.C	66,400.00	66,400.00
5.	Chidimma Enogwe	3,840,300.00	3,840,300.00
6.	Nwagbara G.	158,380	158,380
7.	Echielu Kennndy	665,000.00	665,000.00
8.	Asimole Caroline	371,551.36	371,551.36
9.	Hon. Paul Ogbonna	8,113,000.00	8,113,000.00
10.	Okonkwo Immaculate	11,812.00	11,812.00
11.	Nnaji Hyacinth	11,400.00	11,400.00
12.	Amueke R.E	1,372,400.00	1,372,400.00
13.	Anyanwu John .O.	70,000.00	70,000.00
14.	D.I Onyeonu	1,250,000.00	1,250,000.00
15.	Anyanwu D.C	6,240,500	6,240,500
16.	Matius Onukwugba	522,000.00	522,000.00
17.	Agacheta M.O	311,000.00	311,000.00
18.	Dr. F Nwoko	1,435,000.00	1,435,000.00
19.	Anamega S.A	54,000.00	54,000.00
20.	Chief James Ekechukwu	437,500.00	437,500.00
21.	Hon. P.U Okoronkwo	11,471,930.00	11,471,930.00
22.	Chukwu Olivia	1,388,500.00	1,388,500.00
23.	J.E Nwosu	425,000.00	425,000.00
24.	Ihuoma Anats	100,000.00	100,000.00
25.	Enwere R.N	124,000.00	124,000.00
26.	Njoku Mike	70,000.00	70,000.00
27.	Osuoha B	55,000.00	55,000.00
28.	Osuagwu David	81,000.00	81,000.00
29.	Chimezie Calista	905,000.00	905,000.00
30.	Agugua C.J	400,000.00	400,000.00
31.	Okorie Gerald	(24,000.00)	(24,000.00)
32.	Obasi C.M	736,162.00	736,162.00
33.	Okeke Benjamin	70,000.00	70,000.00
34.	Ohaka Donatus	2,000,000.00	2,000,000.00
35.	Nwachukwu Mathew	211,600.00	211,600.00
36.	Emma Nwandu	20,000.00	20,000.00
37.	Nwosu Ugochi	3,500.00	3,500.00
38.	Nwachukwu C.U	142,000.00	142,000.00
39.	Hon. Grace Iwuchukwu	1,900,000.00	1,900,000.00

40.	Anyanwu D.C	133,000.00	133,000.00
41.	Uguuegbu Samuel	155,000.00	155,000.00
42.	Ezem Ngozi	40,000.00	40,000.00
43.	Ibe A.F	1,000.00	1,000.00
44.	Nwanna Ionginus	55,000.00	55,000.00
45.	Amaefule Chuks	300,000.00	300,000.00
46.	Onuneyiagba Eugene	103,240.00	103,240.00
47.	Dr. Kachi Nwoga	3,600,000.00	3,600,000.00
48.	Okorie Gerald	201,960.00	201,960.00
49.	Nwachukwu Chinyere	165,000.00	165,000.00
50.	Dike Cecilia	21,000.00	21,000.00
51.	Okpuruka G.C	29,500.00	29,500.00
52.	Ezeji Remigus	85,500.00	85,500.00
53.	F .C. Ibe	15,000.00	15,000.00
54.	Nwoko U.J	15,000.00	15,000.00
55.	Onuoha Chjioke	10,000.00	10,000.00
56.	Udunze Stella	30,000.00	30,000.00
57.	Megwa A.U	1,040,000.00	1,040,000.00
58.	Nwobi J.C	82,000.00	82,000.00
59.	Nwachukwu Esther	5,000.00	5,000.00
60.	Agu Maryann C	(200,000.00)	(200,000.00)
61.	Uwakwe M	5,329,005.00	5,329,005.00
62.	Stanley Cletus	119,500.00	119,500.00
63.	Igbokwe Cletus	13,300.00	13,300.00
64.	Charles Iwu	311,000.00	311,000.00
65.	Njoku M.A	69,000.00	69,000.00
66.	Muonaka Joseph	8,700.00	8,700.00
67.	Mbah I.S	152,000.00	152,000.00
68.	Obani P.N	74,500.00	74,500.00
69.	Akanwa A.L	4,363,800.00	4,363,800.00
70.	Anyanwu C	85,470.00	85,470.00
71.	S.C Osuji	1,014,000.00	1,014,000.00
72.	Julie Anyanwu	1,945,190.00	1,945,190.00
73.	Nwaogu Christian	26,100.00	26,100.00
74.	Hon. Edward Mkpolu	1,008,000.00	1,008,000.00
75.	Mrs. Emenyonu S.N	880,000.00	880,000.00
76.	Okechukwu P.	1,035,000.00	1,035,000.00
77.	Nnorom Emeka	18,506,500.00	18,506,500.00
78.	Azuogu Finian	1,250,000.00	1,250,000.00
79.	Anyanwu Allan	1,050,000.00	1,050,000.00
80.	Opera Louisa (Mrs.)	170,000.00	170,000.00
81.	Oguguo C.C	1,020,000.00	1,020,000.00
82.	Ugwuegbu Samuel	412,000.00	412,000.00
83.	Nwaogwugwu Peter	106,172.27	106,172.27
84.	Ngokamma Richard	438,600.00	438,600.00
85.	Abii Gladys	15,000.00	15,000.00
86.	Uchebulam Emma	169,960.00	169,960.00
87.	Ekeocha Chinaza	20,000.00	20,000.00
88.	Ibe M.N	134,000.00	134,000.00
89.	Ugoh M.N	15,000.00	15,000.00
90.	Uchehara U.C	603,500.00	603,500.00
91.	Ohakpo Memessieh	29,000.00	29,000.00
92.	Ogu Bona	901,900.00	901,900.00

93.	Nnaji U.C	117,495.00	117,495.00
94.	Ike Callista	10,000.00	10,000.00
95.	Okpara M.C	205,000.00	205,000.00
96.	Nwachukwu Uchenna	10,000.00	10,000.00
97.	Agbara E.E	530,437.90	530,437.90
98.	Anyanwu Millicent	1,050,520.00	1,050,520.00
99.	Onyekwere C	6,698,531.00	6,698,531.00
100.	Dom C Okere	113,500.00	113,500.00
101.	Okechukwu A	47,000.00	47,000.00
102.	Osuagwu Charles	3,336,920.00	3,336,920.00
103.	Njoku L.U	334,850.00	334,850.00
104.	Okere F.N	2,894,100.00	2,894,100.00
105.	Ike Bertha	956,300.00	956,300.00
106.	Anniro A.I	1,461,670.00	1,461,670.00
107.	Agu M.A	448,600.00	448,600.00
108.	Chukwumere C.C	620,000.00	620,000.00
109.	Iwuagwu E.C	826,000.00	826,000.00
110.	Osuala G.C	960,000.00	960,000.00
111.	Hon D.E Ukwu	50,000.00	50,000.00
112.	Mgborokwu G.O	200,000.00	200,000.00
113.	Osueke L.O	81,000.00	81,000.00
114.	Njoku I.K	275,028.00	275,028.00
115.	Awuzie Joy	43,000.00	43,000.00
116.	Nwachukwu Christian	545,000.00	545,000.00
117.	Emeka Chibundu	665,000.00	665,000.00
118.	Akoro J.C	7,400.00	7,400.00
119.	Chukwunta Isreal	74,750.00	74,750.00
120.	Amadi K.I	712,500.00	712,500.00
121.	Nwachukwu A.N	471,500.00	471,500.00
122.	Ezeji Emmanuel	101,087.00	101,087.00
123.	Odom V.	309,160.00	309,160.00
124.	Ibe N Celestine	153,900.00	153,900.00
125.	Uzor J.I	423,000.00	423,000.00
126.	Ihemamadi Christian	5,000.00	5,000.00
127.	Ohaeri Peter	10,100.00	10,100.00
128.	Echie Julie	125,000.00	125,000.00
129.	Ibe V.N	18,000.00	18,000.00
130.	Ekwu E Joy O.	175,000.00	175,000.00
131.	Voanu Ikwusomem	8,369,600.00	8,369,600.00
132.	Nwachukwu J.U	10,000.00	10,000.00
133.	Uwaoma Isodre	11,000.00	11,000.00
134.	Eke Stanley	8,500.00	8,500.00
135.	Mbadiotu C.C	12,500.00	12,500.00
136.	Hon. Chioma Ogu	350,000.00	350,000.00
137.	Ayoziem Camillus	62,115.00	62,115.00
138.	Nwoko C.O	22,920.00	22,920.00
139.	Hon. Anyanwu C.C	1,422,550.00	1,422,550.00
140.	Obioma Clement E	44,600.00	44,600.00
141.	Ukachi Eunice	5,300.00	5,300.00
142.	Chief J.O Osuagwu	98,000.00	98,000.00
143.	Akaraonye Anthony	115,000.00	115,000.00
144.	Donatus Ojoko	67,000.00	67,000.00
145.	A.A Nwigbo	1,989,000.00	1,989,000.00

146.	Okoro Marcel	633,000.00	633,000.00
147.	D.A Ozor	220,000.00	220,000.00
148.	Adindu	9,107,750.00	9,107,750.00
149.	Nwachukwu Lois	30,000.00	30,000.00
150.	Ofielu G.I	1,077,000.00	1,077,000.00
151.	E.C Iheakor	6,850,000.00	6,850,000.00
152	Onyeukwu Emma	1,232,500.00	1,232,500.00
153	Emeka Eme	2,232,500.00	2,232,500.00
154	Akachi Gbuji	2,258,160.00	2,258,160.00
155	Emekwe James	1,740,000.00	1,740,000.00
156	Ohaeri M.A	50,000.00	50,000.00
157	Obinna Ukaegbu	500,000.00	500,000.00
158	Ohaeri .S.	475,000.00	475,000.00
159	Nwoko Eunice	300,000.00	300,000.00
160	T. Ekelaka	5,000.00	5,000.00
161	Sam Madu	2,302,900.00	2,302,900.00
162	Onyesoro E.C	75,000.00	75,000.00
163	Nwagwu Christy	160,400.00	160,400.00
164	E.A Nwoko	3,919,905.44	3,919,905.44
165	Agubata C	23,683.32	23,683.32
166	Duru V.A	10,300.00	10,300.00
167	Ihemtuge Sam	25,000.00	25,000.00
168	Ezeji Alfred	900,000.00	900,000.00
169	Ojimadu Bede	600,000.00	600,000.00
170	Innocent Njoku	23,630.00	23,630.00
171	Ibe Simeon	595,660.00	595,660.00
172	Colman Nwigwe	556,100.00	556,100.00
173	Ogechi Uche	20,000.00	20,000.00
174	Panatela	85,000.00	85,000.00
175	Uchegbu Joseph	78,500.00	78,500.00
176	Dibia Maryann	23,120.00	23,120.00
177	Amefulam O.C	24,000.00	24,000.00
178	Iroh Geoffrey	49,903.00	49,903.00
179	Onyekwere Ann	12,500.00	12,500.00
180	Madu Mac	647,540.43	647,540.43
181	Hon. Mrs. C Onyeananam	119,350.00	119,350.00
182	Nwoga Chioma	10,200,000.00	10,200,000.00
183	Akparawa M.N	34,231.00	34,231.00
184	Irimh Eric O	375,000.00	375,000.00
185	Uzokwe Victor E	310,510.00	310,510.00
186	Onyirimba F.A	6,809.00	6,809.00
187	Agomuoh Mercy	205,500.00	205,500.00
188	Nze L.C Osuji	228,450.00	228,450.00
189	Okeahialam Leo	4,661,750.00	4,661,750.00
190	J.C Njoku	8,000.00	8,000.00
191	Ugoh Jacinta C	4,790.00	4,790.00
192	Joseph F Uchegbu	21,630.00	21,630.00
193	Njoku Cordelia	4,000.00	4,000.00
194	Chika Okonkwo	737,000.00	737,000.00
195	Hon. L. Nwokoroku	344,000.00	344,000.00
196	Appolonia Okeke	105,490.00	105,490.00
197	Obinna E.A	287,021.00	287,021.00
198	Alaoma Nwosu	735,000.00	735,000.00

199	Ezerioha Amaka	2,500.00	2,500.00
200	O.O Osuji	3,438.00	3,438.00
201	L.U Njoku	63,200.00	63,200.00
202	Agwara Jude	20,000.00	20,000.00
203	Chibuzor Ugbaja	5,176,481	5,176,481
204	Nwosu Kate	4,000.00	4,000.00
205	Ibegwam I.N	6,000.00	6,000.00
206	Hon. Law Agulanna	71,500.00	71,500.00
207	Chukwuke H.C	916,000.00	916,000.00
208	Nnorom Sabinus	23,000.00	23,000.00
209	J.A Otuonye	6,500.00	6,500.00
210	Anyadike Andy	8,500.00	8,500.00
211	Eke Godson	10,000.00	10,000.00
212	R.O Nwachkwu	308,060.00	308,060.00
213	Damian Okpara	856,000.00	856,000.00
214	J.J Eke	1,031,270.00	1,031,270.00
215	Anuforo F.I.N	28,000.00	28,000.00
216	Prince Joe Omunuko	448,100.00	448,100.00
217	Hon. Paulinus .I. Okoro	3,500.00	3,500.00
218	Hon C.O. Okereke	743,500.00	743,500.00
219	Osueke C.C	28,170.00	28,170.00
220	I.E Agulanna	31,170.00	31,170.00
221	Hon Christy Okechukwu	340,000.00	340,000.00
222	Anyanwu Everest	11,500.00	11,500.00
223	Uche Viola	6,000.00	6,000.00
224	Amafula O.C	11,000.00	11,000.00
225	Dike Aloy C	506,654.00	506,654.00
226	Chiamaka Augusta	3,000.00	3,000.00
227	Iheoma Wilfred	2,500.00	2,500.00
228	Onuoha James	2,000.00	2,000.00
229	Hon. T Anyanwu	20,000.00	20,000.00
230	Ibe C.E (Treasurer)	1,250,000.00	1,250,000.00
231	Iwuanyanwu E.O	422,000.00	422,000.00
232	Nwosu C.O	2,000.00	2,000.00
233	Nweasike S.C	6,000.00	6,000.00
234	Osuji J.C	8,980.00	8,980.00
235	Nwosu Chinwe A	13,000.00	13,000.00
236	Ubochi J.I	33,000.00	33,000.00
237	Irojiogu T.S.M	2,615,000.00	2,615,000.00
238	Lolo E.N Ibe	1,184,530.00	1,184,530.00
239	Mmirikwe E.O	50,000.00	50,000.00
240	Onyekwere Sylvester	634,400.00	634,400.00
241	Nwanerie K.C	7,300.00	7,300.00
242	Ogunsola Busayo	24,000.00	24,000.00
243	Madu Joseph	10,500.00	10,500.00
244	Onukagha K.C.G	300,740.00	300,740.00
245	Opara Bennieh	4,000.00	4,000.00
246	Ijeoma Fedelia	12,000.00	12,000.00
247	Nneji Iwu Geogina	37,000.00	37,000.00
248	Iwu Geogina	27,890.00	27,890.00
249	Dr. Azu Okorie	2,204,000.00	2,204,000.00
250	Anaele Carmelita	5,000.00	5,000.00
251	Onuoha Chima	30,500.00	30,500.00

252	Ndukwe C.N	243,081.00	243,081.00
253	Osuji Desmond	15,000.00	15,000.00
254	Hon. Ohaegbulam Alex	34,000.00	34,000.00
255	Ihim Godffery	43,300.00	43,300.00
256	B. Ohaeri	30,040.00	30,040.00
257	Ogbonna C.O	30,000.00	30,000.00
258	Njoku Vivian	55,000.00	55,000.00
259	Emenalo Anselem	71,100.00	71,100.00
260	Onuoha A.I	158,500.00	158,500.00
261	Uwah C.C	292,500.00	292,500.00
262	Emeremadu R.C	20,000.00	20,000.00
263	Ibe Clestina N	40,000.00	40,000.00
264	Augustine Onwudiwe	45,000.00	45,000.00
265	Agoh Rose	11,000.00	11,000.00
266	Mbodo John	4,000.00	4,000.00
267	Opara J.C.J	28,000.00	28,000.00
268	Chief Ndudi Nnadi	18,000.00	18,000.00
269	Oparaugo D.C	36,380.00	36,380.00
270	Engr. Chidi Ibe	9,291,000.00	9,291,000.00
271	Ogu Ndudiri	5,000.00	5,000.00
272	Lolo Philo Ohanele	204,000.00	204,000.00
273	M.T Ndulor	156,100.00	156,100.00
274	Onuoha Dontaus	3,350.00	3,350.00
275	Chief M.O Chukwu	3,350.00	3,350.00
276	Nnorom A. A	11,300.00	11,300.00
277	Akuchie D.O	32,000.00	32,000.00
278	Nwagwu B	7,600.00	7,600.00
279	Madu B.A	209,050.00	209,050.00
280	Chief F Anyanwu	26,000.00	26,000.00
281	Elim Marcillina	2,000.00	2,000.00
282	Chief F. Anyanwu	646,421.00	646,421.00
283	Amaefula M	30,000.00	30,000.00
284	Mr. Onwusiri	36,000.00	36,000.00
285	Ogu Ignatius	15,000.00	15,000.00
286	Abalone Flavian	5,000.00	5,000.00
287	Onyeneke Erasmus	35,000.00	35,000.00
288	Ogu Cyrus	5,000.00	5,000.00
289	Ehirim E	10,000.00	10,000.00
290	Hon. T.N Nwakwe	35,000.00	35,000.00
291	Godffrey Njoku	52,000.00	52,000.00
292	Hon. Anyanwu I.I	756,000.00	756,000.00
293	Zorkpo Joseph	9,000.00	9,000.00
294	Kinsley C.C	6,000.00	6,000.00
295	Nwoke C.C	10,000.00	10,000.00
296	Okoro P.I	1,700.00	1,700.00
297	Kanu U.C	6,058,319.60	6,058,319.60
298	Ekelaka T	6,620.00	6,620.00
299	Isabella Mbalaja	20,000.00	20,000.00
300	Ogoke Chinyere	1,500.00	1,500.00
301	Hon. Ukah A	1,316,000.00	1,316,000.00
302	Alihiukwu C.C	10,000.00	10,000.00
303	Nwachukwu A.N	5,000.00	5,000.00
304	Ogbokwe Cyrus	5,000.00	5,000.00

305	Hon. Ayado	65,000.00	65,000.00
306	D.A Ozor	210.00	210.00
307	Nwogu Christy	80,000.00	80,000.00
308	Zebede N	30,000.00	30,000.00
309	Magu Joseph	1,500.00	1,500.00
310	Echelu Juliana	10,000.00	10,000.00
311	Njoku N	7,000.00	7,000.00
312.	Donatus Iwu	35,000.00	35,000.00
313.	Nwako Godwin	2,800.00	2,800.00
314.	Hon. Sir A.C Okafor	10,300.00	10,300.00
315.	Ogbonna Celestina	120,600.00	120,600.00
316.	Keke Boniface	49 ,000.00	49 ,000.00
317.	Ire, B.	140,000.00	140,000.00
318.	Madu Theophilus	7,500.00	7,500.00
319.	Ihekoronye Bede	5,000.00	5,000.00
320.	Ahamefula F	5,000.00	5,000.00
321.	Ejeh Virginus	4,500.00	4,500.00
322.	Chikwendu Maureen	683,990.00	683,990.00
323.	Florence Onwumere	16,030.00	16,030.00
324.	Maduakolam H	2,000.00	2,000.00
325.	Evangelista Opara	1,150.00	1,150.00
326.	Ohanele Mark	10,190.00	10,190.00
327.	Oriaku Gods power	9,250.00	9,250.00
328.	Nnaji Rophina	37,900.00	37,900.00
329.	Onyekwere Dorothy	2,000.00	2,000.00
330.	Anyanwu Emelda	6,300.00	6,300.00
331.	Njoku D.E	107,525.00	107,525.00
332.	Mere C.C	140,152.00	140,152.00
333.	Ijeoma Fidelia C.	10,650.00	10,650.00
334.	Hon. Chief John O Ohaeri	167,208.00	167,208.00
335.	Hon. Prince Peter Anyanwu	738,000.00	738,000.00
336.	Ogbonna Leticia	16,698.00	16,698.00
337.	Beneth Alozie	25,500.00	25,500.00
338.	Ukaga B.S	4,000.00	4,000.00
339.	Ogbuji D.D	6,000.00	6,000.00
340.	S.I Eze	1,571.00	1,571.00
341.	Onuoha Christian	4,800.00	4,800.00
342.	Obasi L.C	381,316.00	381,316.00
343.	S.I Anyanwu	9,549,715.00	9,549,715.00
344.	Ekeanyanwu C.A	1,015.00	1,015.00
345.	S.C Akpasuo	651,350.00	651,350.00
346.	Ihuoma Chinyere	4,000.00	4,000.00
347.	Njoku L.C	141,000.00	141,000.00
348.	Onuoha I.J	2,651,000.00	2,651,000.00
349.	Augustine Onwudiwe	7,000.00	7,000.00
350.	Eze G.U Okonkwo	1,796.00	1,796.00
351.	E.O Ugwu	5,116,549.00	5,116,549.00
352.	Dr. S.S Onuoha	50,770.00	50,770.00
353.	Felicia Adi	33,874.00	33,874.00
354.	Ibe Sylvester	17,905.00	17,905.00
355.	Nguma M.A	162,713.00	162,713.00
356.	Ikegwuoha E.A	32,474.00	32,474.00
357.	Nwoga S.U	1,000.00	1,000.00

358.	P.C Anyanwu	2,919.67	2,919.67
359.	Onwu Hilary	14,110.00	14,110.00
360.	Ononiwu C	1,620.00	1,620.00
361.	Umunna H.A	4,617.90	4,617.90
362.	Nnodo C.C	3,500.00	3,500.00
363.	Ibekwem Clement	1,000.00	1,000.00
364.	Donald Eke	29,000.00	29,000.00
365.	Okoroji Charles	17,413.00	17,413.00
366.	Ihuoma Edward	84,000.00	84,000.00
367.	Hon. Nwogu Theodore	89,000.00	89,000.00
368.	H. Sule	120,000.00	120,000.00
369.	Erobiri Emmanuel	30,000.00	30,000.00
370.	Okereke Emmanuel	150,000.00	150,000.00
371.	Nwachukwu Christy	16,600.00	16,600.00
372.	Hon Njoku	20,000.00	20,000.00
373.	Anyanwu S.O	42,000.00	42,000.00
374.	Leo Nwaogbe	10,000.00	100,000.00
375.	Orji Jonathan	20,000.00	20,000.00
376.	Ntinwenka J	50,000.00	50,000.00
376.	Eze D.O Nwahiri	34,500.00	34,500.00
377.	Eze B.U Nwachukwu	50,726.00	50,726.00
378.	Hon. Camillus Onyenakaya	127,600.00	127,600.00
379.	Ibe N.U	336,000.00	336,000.00
380.	Acholonu Rose	10,000.00	10,000.00
381.	Anyanwu Edith	3,000.00	3,000.00
382.	Mercy Ohio	1,500.00	1,500.00
383.	Sis Sybil Iheagwara	1,500.00	1,500.00
384.	Monica Nwoko	1,500.00	1,500.00
385.	Opara Rose	1,500.00	1,500.00
386.	Bibian Erege	1,500.00	1,500.00
387.	Mercy Onukagha	1,500.00	1,500.00
388.	Onuoha Robert	5,022.00	5,022.00
389.	Chief D.C Nwokocha	35,500.00	35,500.00
390.	Abara J.O	32,550.00	32,550.00
391.	Hon. Anyanwu Callistus	1,644,255.00	1,644,255.00
392.	Ohaegbulam Alex	22,000.00	22,000.00
393.	Iwu Leonard	12,550.00	12,550.00
394.	Hon. A.O Onuoha	331,000.00	331,000.00
395.	Anyanwu Mary Clair	2,720.00	2,720.00
396.	Agu Chukwuma	2,500.00	2,500.00
397.	Korie C.C	2,000.00	2,000.00
398.	Iwuagwu A.C	677,210.00	677,210.00
399.	Egbulefu B	20,000.00	20,000.00
400.	Nwaomah B.A.C	3,570.00	3,570.00
401.	Nze E.A Okoro	7,965.00	7,965.00
402.	Okoro F.N	4,920.00	4,920.00
403.	Chief Mrs. C.O Osuagwu	38,400.00	38,400.00
404.	Ugoh R	2,000.00	2,000.00
405.	M.B.O Ugwoh	4,000.00	4,000.00
406.	Ihemamma C.A	15,995.00	15,995.00
407.	Paul Onyekwere	20,000.00	20,000.00
408.	Anyanwu Felicia	31,550.00	31,550.00
409.	B.E Tete	1,010,000.00	1,010,000.00

410	Amadikwe I.C	10,500.00	10,500.00
411	David Adindu	41,500.00	41,500.00
412	Hon. Mrs. C. Onyeananam	119,350.00	119,350.00
413	Nwogu Chioma	10,200.00	10,200.00
414	Ukaegbu L.O.E	15,000.00	15,000.00
415	D.O Odueze	41,850.00	41,850.00
416	Martina Onyekaozuru	11,150.00	11,150.00
417	Anthony Inchere	72,000.00	72,000.00
418	Etto S.N	74,495.00	74,495.00
419	Joy Jamike	6,800.00	6,800.00
420	S.I Agoha	12,550.00	12,550.00
421	Opara D.E	2,870.00	2,870.00
422	Onyewuchi R	17,660.00	17,660.00
423	Barth A.O Ezebuiro	4,000.00	4,000.00
424	Ohaegbu A.H	3,700.00	3,700.00
425	Abaraobye Livinus	2,730.00	2,730.00
426	Isabella Mbagwu	3,000.00	3,000.00
427	Osondu Nwachukwu	6,350.00	6,350.00
428	Nwamara Kevin	3,000.00	3,000.00
429	Anosike Perpetua	2,400.00	2,400.00
430	A.O Ibe	332,200.00	332,200.00
431	D.I Eke	31,900.00	31,900.00
432	S.U Udensi	225,000.00	225,000.00
433	Nwanegbo A.C	49,595.00	49,595.00
434	Onyekwere Chidimma	1,380.00	1,380.00
435	Uzor John	44,150.00	44,150.00
436	Asikogu Samuel	80,900.00	80,900.00
437	Umuealaekwu C.E	819,000.00	819,000.00
438	Diala B.O	667,700.00	667,700.00
439	Anyanwu Remianus	2,375.00	2,375.00
440	Onwumere H.U	1,000.00	1,000.00
441	Ogelee Jerry	580,000.00	580,000.00
442	Ololo Nwahiri M.A	10,000.00	10,000.00
443	Ekpo E.M	2,000.00	2,000.00
444	Nnorom Sabinus	18,800.00	18,800.00
445	Iwunna Victoria	62,500.00	62,500.00
446	Njoku Chinyere	1,500.00	1,500.00
447	Odueze D.O	72,666.00	72,666.00
448	Osuji C.N	1,670.00	1,670.00
449	Ozuzu Cyril	2,400.0	2,400.0
450	Ike J.I	326,980.00	326,980.00
451	Onyebule Patrick	2,000.00	2,000.00
452	Nwogu Eunice	3,000.00	3,000.00
453	Ezeala J.U	1,525.00	1,525.00
454	Akaraonye Anthonia	69,380.00	69,380.00
455	Iwu A.C	2,000.00	2,000.00
456	Chukwu Fabian	5,000.00	5,000.00
457	Ogu P.N	25,010.00	25,010.00
458	Ohaeri .M.	1,500.00	1,500.00
459	Anosike M.A.	1,100.00	1,100.00
460	Nwachukwu D.A.	10,000.00	10,000.00
461	Hon. Isdore Anyanwu	6,000.00	6,000.00
462	Hon.Ndulagwu A.O.	7,900.00	7,900.00

463	Hon. Okorie Kenneth	60,000.00	60,000.00
464	Hon. Amaefula	7,000.00	7,000.00
465	Nze Nwaokorie Mbiri	13,200.00	13,200.00
466	Nwachukwu A.C.	3,100.00	3,100.00
467	Hon. Peter Obasi	9,226.00	9,226.00
468	Rev. O.I. Nwagwu	1,200.00	1,200.00
469	Oguledo Elizabeth	2,150.00	2,150.00
470	Hon. .O. Okoro	5,000.00	5,000.00
471	Madukwe J.O.	26,800.00	26,800.00
472	Hallmark Bank PLC	792,161.00	792,161.00
473	Eunice Agunnia	3,000.00	3,000.00
474	Mrs. Imo Regina	1,500.00	1,500.00
475	Onuoha Robert	5,022.00	5,022.00
476	Njoku B.E.	2,550.00	2,550.00
478	Nwachukwu E.N.	141,500.00	141,500.00
479	Chief Mrs R.I. Okorie	258,500.00	258,500.00
480	Opara Chinyere	4,000.00	4,000.00
481	C.A. Nze	163,210.00	163,210.00
482	Okechukwu J.U.	16,200.00	16,200.00
483	Nwosu Catherine	29,200.00	29,200.00
484	Okoro F.N.	1,000.00	1,000.00
485	Hon. D.U. Okorie	11,000.00	11,000.00
486	Pascal Anyanwu	20,876.00	20,876.00
487	Ugoh M.N.	494,408.00	494,408.00
488	Nwaogu T.N.	23,000.00	23,000.00
489	Hon. Anyanwu .H.	6,000.00	6,000.00
490	Satus Iwuji	2,500.00	2,500.00
491	Yellow D.S.	7,800.00	7,800.00
492	Emma Wara Isong	4,500.00	4,500.00
493	Nwachukwu Cordian	300,000.00	300,000.00
494	Goddy Okoronkwo	350,000.00	350,000.00
495	Dike F.C.	171,471.35	171,471.35
496	Nnaji U.C.	6,900.00	6,900.00
497	Emele Joy .N.	3,250.00	3,250.00
498	Nwosu kate	5,000.00	5,000.00
499	Nwachukwu Dorothy	100,000.00	100,000.00
500	Samuel Madu	(595,400.00)	(595,400.00)
501	Nze I.O. Nwaosu (TC C/man)	(584,000.00)	(584,000.00)
502	Hon. J.O. Ibeawuchi	3,500.00	3,500.00
503	Hon. Bendict Ugo	(250,000.00)	(250,000.00)
504	Iheaka A.E	250,000.00	250,000.00
505	Okoroegbe C.A	300,000.00	300,000.00
506	Osuagwu Salome	390,000.00	390,000.00
507	Osuji S.C	707,000.00	707,000.00
508	Kema P.O	(70,740.20)	(70,740.20)
509	Hon.Ugwuibe	550,000.00	550,000.00
510	Hon. Magnus Chigbu	225,000.00	225,000.00
511	Maureen Osuagwu	250,000.00	250,000.00
512	Ejiogu M.C	(360,300.00)	(360,300.00)
513	Helen David Osuagwu	930,000.00	930,000.00
514	Nwoko Stephen	5,000.00	5,000.00
515	Engr. Ukomma C.N	228,810.00	228,810.00
516	Zeph Abanenwe	30,000.00	30,000.00

517	Dike Cecilia C	19,100.00	19,100.00
518	Christian Iheaka	10,000.00	10,000.00
519	Ben Okeke	120,000.00	120,000.00
520	Umunnakwe George	500,000.00	500,000.00
521	Ejike E.C	7,000.00	7,000.00
522	Opara Blessing	11,000.00	11,000.00
523	Nwogu C.C	17,000.00	17,000.00
524	Duru E.A	10,000.00	10,000.00
525	Ugo Jacinta	5,000.00	5,000.00
526	Nwoko John	1,500,000.00	1,500,000.00
527	Okpuruka G	16,000.00	16,000.00
528	C.N Nkwocha	50,000.00	50,000.00
529	Durueburuo N F A	150,000.00	150,000.00
530	Osuagwu H.D	230,000.00	230,000.00
531	Onyewuchi A.A	53,000.00	53,000.00
532	Chijioke Lovinan	20,000.00	20,000.00
533	Nze Chijioke (Sup Works)	330,000.00	330,000.00
534	Mba V.A	11,317.00	11,317.00
535	Chukwuoha E F C	95,000.00	95,000.00
536	Ekwueme I.C	2,712,200.00	2,712,200.00
537	Nlemchukwu B.O	1,250,000.00	1,250,000.00
538	Agbara B.I	971,000.00	971,000.00
539	Victor Onuoha	15,000.00	15,000.00
540	Nnorom Getrude	45,000.00	45,000.00
541	Chimezie Callista	30,000.00	30,000.00
542	Onyemagbulem J.C.	5,000.00	5,000.00
543	Mba Victoria	829,700.00	829,700.00
544	Hon. Iheanacho Victor	9,263,000.00	9,263,000.00
545	Benjamin Glory	2,000.00	2,000.00
546	Okeke C.O.	20,000.00	20,000.00
547	Otuochere Chinedum	70,000.00	70,000.00
548	Agwuocha Chimaobi	70,000.00	70,000.00
549	Ogbonna James	70,000.00	70,000.00
550	Ukomma G.N.	2,000.00	2,000.00
551	Odom Ephraim	70,000.00	70,000.00
552	Ege Patrick	70,000.00	70,000.00
553	Okoro Francis	70,000.00	70,000.00
554	Eke ifeanyi	70,000.00	70,000.00
555	Ugwu Charity	10,000.00	10,000.00
556	Kemakolam B.O.	45,000.00	45,000.00
557	Ibe Simon	605,660.00	605,660.00
558	Patrick Eze	17,000.00	17,000.00
559	Ojinereh Anthonia	7,500.00	7,500.00
560	Obasi Robert	3,000.00	3,000.00
561	Esther Chikwadoro	170,000.00	170,000.00
562	Echekwu Edna	5,000.00	5,000.00
563	Nwokeke Kevin	3,000.00	3,000.00
564	Ekeledo Stanley	25,000.00	25,000.00
565	Maurin Ikeri	7,000.00	7,000.00
566	Okere Dominic	31,800.00	31,800.00
567	Edward Asorgu	10,000.00	10,000.00
568	Anyanwu Sunny	12,000.00	12,000.00
569	Hon. (Mrs.) Aririguzo .N.	20,000.00	20,000.00

570	Nwoke G.M.	69,000.00	69,000.00
571	Nkwocha C.N.	30,000.00	30,000.00
572	Hon. Chika Ezeji	1,019,500.00	1,019,500.00
573	Uhuegbu M.U.	710,000.00	710,000.00
574	P.O. Ubani	100,000.00	100,000.00
575	Ugwuegbu Samuel	6,500.00	6,500.00
576	Eze Emeka	5,000.00	5,000.00
577	Rose Uzoechi	50,000.00	50,000.00
578	Osuagwu S.U.	11,000.00	11,000.00
579	Uchegbulem Uriah	14,580.00	14,580.00
580	Iweh Euna	5,000.00	5,000.00
581	Bruno Kelechi	3,000.00	3,000.00
582.	Anyawu Uche	12,000.00	12,000.00
581	Hon. Onwuegbule Cletus	620,000.00	620,000.00
582	Udeh J.O	30,000.00	30,000.00
583	Osuagwu S.U.	20,000.00	20,000.00
584	Ogueri Rosekate	4,000.00	4,000.00
585	Eze Emeka	2,500.00	2,500.00
586	Onwuboro Florence	3,000.00	3,000.00
587	Barr. Oduah E. N.	1,800,000.00	1,800,000.00
588	Emeana E.F.C.	2,000.00	2,000.00
589	Nwachukwu Chima	50,000.00	50,000.00
590	Iwuji Santus	50,000.00	50,000.00
591	Onyekwere Salome	400,000.00	400,000.00
592	Ezeji N. C	298,000.00	298,000.00
593	Amaefule L. N	400,000.00	400,000.00
594	Ihugba Chijioke	350,000.00	350,000.00
595	Hon. Sam Ahirakwe	1,720,000.00	1,720,000.00
596	Asimole Caroline	390,000.00	390,000.00
597	Uhegbua Chioma	322,500.00	322,500.00
598	Ekechukwu Franklyn O.	30,000.00	30,000.00
599	Ekeji Partrick	30,000.00	30,000.00
600	Nwoko Emma	30,000.00	30,000.00
601	Nwokeke Cyril	30,000.00	30,000.00
602	Nwahiri Emma	30,000.00	30,000.00
603	Ogbonna Athan	30,000.00	30,000.00
604	Onwuegbule Chile	30,000.00	30,000.00
605	Bona Ogu	250,000.00	250,000.00
606	Iwuh James C.	368,000.00	368,000.00
607	Eze Ojinere	40,000.00	40,000.00
608	Hon. Iwueke Augustine	30,000.00	30,000.00
609	Egwuatu Christian	30,000.00	30,000.00
610	Akalaonu Columbus	30,000.00	30,000.00
611	Ezeji Gladys	30,000.00	30,000.00
612	Anyanwu Livinus	30,000.00	30,000.00
613	Lady Eunice Aharakwe	30,000.00	30,000.00
614	Ogu Livinus	1,957,139.72	1,957,139.72
615	Enweogwe Chidinma	15,000.00	15,000.00
616	Engr. Ugwuegbu Samuel	11,407,410.00	11,407,410.00
617	Onukwuogha Martins	370,000.00	370,000.00
618	Paul Uzosike	50,000.00	50,000.00
619	Anthony Phil Mbanaja	500,000.00	500,000.00
620	Hon. Marcellinus Nwachukwu	3,700,000.00	3,700,000.00

621	Engr. Nwachukwu Emeka	450,000.00	450,000.00
622	Anumadu Queen	675,000.00	675,000.00
623	Hon. Onuoha A.	390,000.00	390,000.00
624	Osuagu S.U	(580,000.00)	(580,000.00)
625	Nwachukwu Uzoma	40,000.00	40,000.00
626	Chibueze Joel	10,000.00	10,000.00
627	Okehi Anthony	10,000.00	10,000.00
628	Ngokamma Richard	143,000.00	143,000.00
629	Ezenwa Moses	10,000.00	10,000.00
630	Igbokwe A.C	85,000.00	85,000.00
631	Nwachukwu Monica	180,000.00	180,000.00
632	Uwakwe M	162,090.00	162,090.00
633	ACP Ojon Asogwo	70,000.00	70,000.00
634	Njoku M.A	10,000.00	10,000.00
635	Hon, Larry Chikwe	4,000,000.00	4,000,000.00
636	Izuawuba K. C.	(13,631,663.89)	(13,631,663.89)
637	Uregbu Georginia	15,000.00	15,000.00
638	Hon. Anthony Anakani	50,000.00	50,000.00
639	Emmanuel Emeruem	9,200.00	9,200.00
640	Engr. Nnamdi Anyanwu	2,580,000.00	2,580,000.00
641	Iwuanyanwu C. A (DAGS)	2,610,000.00	2,610,000.00
642	Duruebishi Agatha	0.00	0.00
643	Durunwanaeri Jovita	4,240,350.00	4,240,350.00
644	Ajuzieogu V.C	120,000.00	0.00
645	Onwukwe Francisca	70,000.00	0.00
646	Abalu Magnus	440,000.00	0.00
647	Hon. Iwuji V.C	105,000.00	0.00
648	Uregbu Georgina	50,000.00	0.00
	Sub-Total Personal Advance	322,835,474.67	322,050,474.67
	Grand-Total Service Advances	348,194,474.67	350,529,474.67

16	UNREMITTED DEDUCTIONS:		ACTUAL 2022		2022
		BALANCE B/D ₦	DURING YEAR ₦	BALANCE C/D ₦	₦
16.1	UNREMITTED TAXES:				
	Pay As You Earn (PAYE)	5,524,106.67	0.00	5,524,106.67	5,524,106.67
	Value Added Tax (VAT)	4,630,152.30	0.00	4,630,152.30	4,630,152.30
	Withholding Tax (WHT)	4,206,275.55	0.00	4,206,275.55	4,206,275.55
	Education Dev. Fund	705,225.01	0.00	705,225.01	705,225.01
	Sub-Total Unremitted Taxes	15,065,759.53	0.00	15,065,759.53	15,065,759.53
16.2	UNREMITTED DEDUCTIONS FROM SALARY:				
	NULGE Union Dues	(1,003,728.40)	0.00	(1,003,728.40)	(1,003,728.40)
	NULGE Welfare	(529,029.02)	0.00	(529,029.02)	(529,029.02)
	Staff Welfare Scheme	190,565.00	0.00	190,565.00	190,565.00
	MHWU	(729,838.00)	0.00	(729,838.00)	(729,838.00)
	Nurses Dues	182,181.61	0.00	182,181.61	182,181.61
	SHS	65,357.34	0.00	65,357.34	65,357.34
	Agric. Staff Union dues	3,000.00	0.00	3,000.00	3,000.00
	Sundry Finance Staff	(217.00)	0.00	(217.00)	(217.00)
	Sundry Admin. Staff	23,940.40	0.00	23,940.40	23,940.40
	Sundry Agric. Staff	306,430.91	0.00	306,430.91	306,430.91
	Sundry Staff	7,608,577.58	0.00	7,608,577.58	7,608,577.58
	Health Workers Association	(1,950,750.00)	0.00	(1,950,750.00)	(1,950,750.00)
	Senior Staff Welfare Association	(188,200.00)	0.00	(188,200.00)	(188,200.00)
	Environmental Health Workers Association	94,201.24	0.00	94,201.24	94,201.24
	Sub-Total Unremitted Deductions	4,072,491.66	0.00	4,072,491.66	(3,519,467.74)
	Grand Total Unremitted Deductions	19,138,251.19	0.00	19,138,251.19	19,138,251.19

17	DEPOSITS:	2023 ₦	2022 ₦
1	Motorcycle Loan	800.00	800.00
2	UBA PLC	42,784.50	42,784.50
3	Ugorji Sunday	16,683.00	16,683.00
4	Iwuoha Cyril	16,683.00	16,683.00
5	Anyanwu Margery	50,000.00	50,000.00
6	IT Student	110,000.00	110,000.00
7	Uwah A.U	15,104.00	15,104.00
8	Okpuruka G.O	11,440.00	11,440.00
9	Nwachukwu L	34,589.58	34,589.58
10	Abiarusi Leona	32,908.90	32,908.90
11	Nlomije R.C	15,171.30	15,171.30
12	Ugomma Nze	50,000.00	50,000.00
13	Odom Tobias	161,488.90	161,488.90
14	Ochie Benjamin	21,671.00	21,671.00
15	Osuji S.C	524,396.19	524,396.19
16	Njoku Innocent	121,114.95	121,114.95
17	Akaniro Desmond	123,270.57	123,270.57
18	Ohaeri B	148,351.01	148,351.01
19	Ebochukwu Monica	2,200.00	2,200.00
20	Emmaunel Duru	2,200.00	2,200.00
21	Ogugua C.C	10,000.00	10,000.00
22	Ekezie Norman	9,860.00	9,860.00
23	Benjamin G.N	5,050.00	5,050.00
24	Uneze Augustine	2,000.00	2,000.00

25	Nwachukwu Monica	9,007.60	9,007.60
26	Odom Christian	7,000.00	7,000.00
27	Njoku Charity	4,699.60	4,699.60
28	Nwankwo Immaculate	5,029.00	5,029.00
29	Onnuegbuchulam M.O	1,958.00	1,958.00
30	Adilonu C	76,000.00	76,000.00
31	Ahunanya C	76,000.00	76,000.00
32	Okoro John	76,000.00	76,000.00
33	Onnulanke	17,269.29	17,269.29
34	Emmanuel Agomuo	20,200.00	20,200.00
35	Keke Boniface	23,649.20	23,649.20
36	Nwoke John	12,660.70	12,660.70
37	Ihuaku Euchara	16,690.80	16,690.80
38	Ogbonna Caroline	32,977.30	32,977.30
39	Njoku Veronica	13,477.30	13,477.30
40	Ezeji Emmanuel	42,300.40	42,300.40
41	Obi sabastine	17,670.80	17,670.80
42	Onyenegecha B.	16,483.04	16,483.04
43	Mr Ayozie Cainus	16,170.01	16,170.01
44	Akajiaku Elizabeth	15,000.00	15,000.00
45	Igbozuruike Okoro	5,000.00	5,000.00
46	Ahaji Daniel	6,000.00	6,000.00
47	Sundry Staff	16,618.00	16,618.00
48	Hire Purchase	258,079.20	258,079.20
49	Mr Ibekwe	79,200.00	79,200.00
50	Okoro Chrispina	58,024.69	58,024.69
51	Asionye Jude	52,000.00	52,000.00
52	Anamega S.A.	5,000.00	5,000.00
53	Nwoko Steve	157,900.00	157,900.00
54	Emeana E.F.C.	22,800.00	22,800.00
55	Rita Uwa	10,400.00	10,400.00
56	Obasi Vivian	11,628.39	11,628.39
57	Chairman P.D.P	350,000.00	350,000.00
58	Agubata Chidebere	35,000.00	35,000.00
59	Nwoga Theophilus	19,281.00	19,281.00
60	Chukwu Reginald	4,800.00	4,800.00
61	Njoku M.A.	58,920.00	58,920.00
62	Ukamachi Patricia	153,480.00	153,480.00
63	Onuoha A	50,000.00	50,000.00
64	Anyabuike Andy	178,272.64	178,272.64
65	Aguariri Innocent	76,014.83	76,014.83
66	Aguezi Christian	12,499.79	12,499.79
67	Obasi Samuel	18,829.00	18,829.00
68	Iwuji Ethelbert	13,884.00	13,884.00
69	Emenyonu S.M.N	115,654.00	115,654.00
70	Amadi A.U	72,708.76	72,708.76
71	Emeka Opara	153,887.01	153,887.01
72	ORJI Geoffrey	25,391.34	25,391.34
73	Stella Nnaji	53,210.00	53,210.00
74	Nwachukwu M.A	16,700.00	16,700.00
75	Onuoha Caroline	16,900.00	16,900.00
76	Asimole Caroline	1,000.00	1,000.00
77	Dibia Emma	2,000.00	2,000.00

78	Uzor John	14,000.00	14,000.00
79	Ogechi Nwosu	4,000.00	4,000.00
80	Osuagwu J.N	4,416.00	4,416.00
81	Ikejiaku B.O	29,000.00	29,000.00
82	Ayozie Camelia	5,362.00	5,362.00
83	Ayoka E.C	14,000.00	14,000.00
84	Ebirim Livinus	32,000.00	32,000.00
85	Anyanwu Francis	50,000.00	50,000.00
86	Chukwu Maria	9,522.00	9,522.00
87	Amadi J.O	34,551.00	34,551.00
88	Abioku S.O	20,018.00	20,018.00
89	Uguagwu Hope	2,000.00	2,000.00
90	Kennedy Echie	50,824.00	50,824.00
91	Oleka C.N	32,280.00	32,280.00
92	Uwazie H.A	15,615.00	15,615.00
93	Ibe Simon	1,000.00	1,000.00
94	Ogu Rosanna	21,470.00	21,470.00
95	Imo Chukwuma	8,536.85	8,536.85
96	Anyawu Sunny	17,328.78	17,328.78
97	Omenihu Augustus	8,536.85	8,536.85
98	Ndulaka Emma	20,200.00	20,200.00
99	Emila Ulinna	24,039.46	24,039.46
100	Okoro Malthida	18,511.00	18,511.00
101	Njoku J.K	43,090.00	43,090.00
102	Augustine Okorie	63,196.09	63,196.09
103	Ndukwu Dominic	59,700.00	59,700.00
104	Edith Mbanaja	12,230.00	12,230.00
105	Kingsley Kanu	50,000.00	50,000.00
106	Ejike Ugbaku N.	16,768.08	16,768.08
107	Oguibe M.E	10,702.50	10,702.50
108	Okeahialam Leo	5,000.00	5,000.00
109	H.A Emeka	27,698.00	27,698.00
110	Ugwulam, C	920,000.00	920,000.00
111	Dollar Nigeria Limited	38,410.00	38,410.00
112	Sundry Staff Edu. Levy	33,559.00	33,559.00
113	Trad. Ruler Welfare Scheme	1,620.00	1,620.00
114	Osuji C.N	1,007.00	1,007.00
115	Njoku D.E	3,433.00	3,433.00
116	Imo State Public Health	40,000.00	40,000.00
117	Odinakachukwu Iwuagwu	3,138.00	3,138.00
118	Sundry Corpers	10,860.00	10,860.00
119	Progress Bank of Nigeria, Eke-Ahiara	113,871.35	113,871.35
120	Vitals Nwachukwu	1,320.00	1,320.00
121	Anyanwu Adolphus	1,320.00	1,320.00
122	Oparaugo P.C	2,278.00	2,278.00
123	Ucheclara C.U	1,794.00	1,794.00
124	Chukwu C	9,492.00	9,492.00
125	Chief J.O Onyekwere	173,062.00	173,062.00
126	Okoro Inocent	3,309.00	3,309.00
127	Uba Osigwe	5,000.00	5,000.00
128	Ogu P.N	8,124.00	8,124.00
129	Korie Bellanius	3,602.00	3,602.00
130	Kemdiri J.C	4,178.00	4,178.00

131	Ulokanjo Promise	4,003.00	4,003.00
132	Nwachukwu P.N	6,825.00	6,825.00
133	Arch Chidi Okafor	1,794.00	1,794.00
134	Fertili Allocation	80,520.00	80,520.00
135	Ogoke S.U	655.00	655.00
136	Ukaegbu S.U	3,593.00	3,593.00
137	Ohanogu Beatrice	1,525.00	1,525.00
138	Onyekwere Anna	4,120.46	4,120.46
139	Ogulede Elizabeth	4,519.34	4,519.34
140	Madu B.A	18,854.00	18,854.00
141	Chukwu M.O	19,999.00	19,999.00
142	Chukwuendu Caroline	2,206.00	2,206.00
143	Nwosu V.E	22,296.00	22,296.00
144	Sundry Finance Staff	13,183.00	13,183.00
145	Dr. A.E Emeziem	100,000.00	100,000.00
146	Iroegulam Lawretta	669,000.00	669,000.00
147	Chief K. Ohanele	149,900.00	149,900.00
148	Okwu Athanasius	3,273.00	3,273.00
149	Okoro F.N	2,170.00	2,170.00
150	Nnaji B.I	1,250.00	1,250.00
151	Eddy and Sons	1,420.00	1,420.00
152	Ononaiwu Salome	1,240.00	1,240.00
153	Ikegwuoha A.E	4,085.00	4,085.00
154	Iwuagwu Beatrice	1,768.00	1,768.00
155	Ihitte Afor Ukwu Town Union	10,000.00	10,000.00
156	Cllr Okie Kenneth	3,646.00	3,646.00
157	Nwachukwu C.M	10,000.00	10,000.00
158	Anyanwu Chiemere	1,805.00	1,805.00
159	Oguguo Rose Kate	809.00	809.00
160	Cllr Amaefule Magnus	3,146.00	3,146.00
161	Mr. Ogu Moses	798.00	798.00
162	Ozuzu E.C	3,662.00	3,662.00
163	Nze Anyanwu E.O	102,143.00	102,143.00
164	Osma Investment	50,000.00	50,000.00
165	Cllr Nwaigwe B	5,367.00	5,367.00
166	Mbaegbu M.M	1,686.00	1,686.00
167	Iheagwara Moses	48,000.00	48,000.00
168	Eke Shedrack	2,000.00	2,000.00
169	Amadi Alexander	5,000.00	5,000.00
170	Nwodu Robert	5,000.00	5,000.00
171	Nwaegba G.U	8,039.00	8,039.00
172	Ahamba Godson	2,200.00	2,200.00
173	Cllr Ndulagu Obasi	3,646.00	3,646.00
174	Ahiwe A.N	550,000.00	550,000.00
175	Nwodu Catherine	9,590.00	9,590.00
176	Usensi S.U	591.00	591.00
177	Jude Akpuda	2,000.00	2,000.00
178	Alihukwu C	23,000.00	23,000.00
179	Uzosike Martina	4,000.00	4,000.00
180	Dibia Mary Anna	1,000.00	1,000.00
181	Agric. Staff Union Dues	3,000.00	3,000.00
182	Sundry Administration	23,940.00	23,940.00
183	Sundry Health	8,043.00	8,043.00

184	Angela Njoku	11,000.00	11,000.00
185	Ukaegbu Jacinta	8,930.00	8,930.00
186	Njoku Dominic	5,092.00	5,092.00
187	Anosike Josephine	4,000.00	4,000.00
188	Iro Geoffrey	11,257.00	11,257.00
189	Onunoha Christy	2,000.00	2,000.00
190	Eze Juliet	4,054.00	4,054.00
191	Ukachi Eunice	3,000.00	3,000.00
192	Nwamadi Michael	12,882.00	12,882.00
193	Ogunwogu Christian	3,500.00	3,500.00
194	Uzoechi Nwosu	4,000.00	4,000.00
195	Ogoke O	1,500.00	1,500.00
196	Nnanna Celine	10,000.00	10,000.00
197	Madu Joseph	1,500.00	1,500.00
198	Onyekwere Sylvester	2,500.00	2,500.00
199	Okenwa Stella	1,150.00	1,150.00
200	Nwoke Rose	1,000.00	1,000.00
201	Anyanwu Caroline	1,000.00	1,000.00
202	Ofielu Grace I	133,216.00	133,216.00
203	Okorie Lawretta	1,175.00	1,175.00
204	Nwosu Kate	3,240.00	3,240.00
205	Okonkwo Immaculate	23,240.00	23,240.00
206	Enugwara Alpha	940.00	940.00
207	Ohaeri Felicia	5,043.00	5,043.00
208	Eze D.O Okoroanyanwu	100,000.00	100,000.00
209	Obasi Emma	1,000.00	1,000.00
210	Abara Livinus	2,000.00	2,000.00
211	Osuji Anthonia	13,730.00	13,730.00
212	P. Okechukwu	217,815.00	217,815.00
213	Uwah C.C	156,938.00	156,938.00
214	Opara M.N	25,000.00	25,000.00
215	Anyanwu Millicent	72,686.25	72,686.25
216	Ugo M.N	64,033.75	64,033.75
217	Anyanwu Theresa	6,000.00	6,000.00
218	Nwachukwu, A. N.	64,380.00	64,380.00
219	Nwodu Ugochi	64,380.00	64,380.00
220	Iwu Priscilla	3,000.00	3,000.00
221	Ugwo R.C	14,000.00	14,000.00
222	Nwachukwu Callista	4,000.00	4,000.00
223	Uwaoma Isdore	4,000.00	4,000.00
224	Okoro M.E	22,128.00	22,128.00
225	Uwagwu Ugochi	6,000.00	6,000.00
226	Njoku Cordillera	84,070.00	84,070.00
227	Anyanwu Patrick	8,000.00	8,000.00
228	Okechukwu A	22,000.00	22,000.00
229	Ogoke Jerry	600,000.00	600,000.00
230	Ogoke C	100,000.00	100,000.00
231	Osuji O.O	260,562.00	260,562.00
232	Omeihu Augustine	14,600.00	14,600.00
233	Mbadiuto C	62,817.00	62,817.00
234	Nwachukwu Angela	80,649.00	80,649.00
235	Nwachukwu Catherine	4,000.00	4,000.00
236	Oguledo John	8,000.00	8,000.00

237	Uwakwe M.	1,040,660.00	1,040,660.00
238	Agoh R.U	23,500.00	23,500.00
239	Achara Dorathy	37,584.00	37,584.00
240	Ejike E.C	32,408.00	32,408.00
241	Nwachukwu M.N	40,165.90	40,165.90
242	Opara Evangeline	13,724.48	13,724.48
243	Madu Harriette	1,000.00	1,000.00
244	Nwagwu Isabella	20,000.00	20,000.00
245	Iheanacho E	13,500.00	13,500.00
246	Ibe V.U	78,000.00	78,000.00
247	Ihekwaba Y.A	35,215.00	35,215.00
248	Akwitti R.U	42,082.00	42,082.00
249	Christopher	4,644.00	4,644.00
250	Njoku Emilia	2,000.00	2,000.00
251	Ihekoronye G	2,000.00	2,000.00
252	Nnaji Denise	18,000.00	18,000.00
253	Livestock Levy	(16,697.00)	(16,697.00)
254	Pest Control Levy	8,401,000.00	8,401,000.00
255	Hon. Ezeji Chika	70,000.00	70,000.00
256	Umunnakwe George	150,000.00	150,000.00
257	Dara Esther	40,107.67	40,107.67
258	Nwoko Stephen	60,025.04	60,025.04
259	Iheanatu Jude	28,767.04	28,767.04
	Total Deposits	20,822,975.58	20,822,975.58

~~AISE LOCAL GOVERNMENT COUNCIL~~
~~SUPPLEMENTARY NOTES 2~~
 NTARY NOTE 1

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 2023

AHIAZU MBAISE Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,062,903,763.05
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.09
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	74,980,357.92
	TOTAL	3,005,856,004.26

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	354,787,609.36
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.16
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.33
4	Salaries and Allowances of Political Office Holders.	37,200,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.76
6	Pensions to Local Govt. Retired Staff.	262,856,750.44
	TOTAL	1,062,903,763.05

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:

S/No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	24,000,000.00
2	Over Head Cost Released to Council of Traditional Rulers .	27,322,450.89
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of Imprests to Local Government Officials	24,000,000.00
6	Release of Security Vote	24,000,000.00
7	Others overhead expenses direct incurred from releases to Local Government Councils	42,669,921.80
	TOTAL	165,946,576.02

4. 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 :

S/No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,258,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.36
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	50,658,500.00
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,735,957,103.09



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF EHIME MBANO
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

EHIME MBANO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Ehime Mbanjo Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

- a. Statement 1 --- Cash flow Statements

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

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

- a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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 revenue collected on a monthly basis from the State Joint Local Government Account (SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account(SJLGA) transfers. The Council's 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.

GOVERNMENT OF IMO STATE OF NIGERIA

EHIME MBANO LOCAL GOVERNMENT



Local Government Headquarters
Umuezeala

Our Ref:.....
Your Ref:.....

Date:5th January 2024.

EHIME MBANO LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

+
Signed
Treasurer

Date:5th January 2024.

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

In our opinion, these Financial Statements fairly reflect the financial position of the Ehime Mbano Local Government Council as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.

Treasurer

Chairman

Date:5th January 2024.

Date:05/01/2024.

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF EHIME MBANO LOCAL GOVERNMENT COUNCIL FOR THE
YEAR ENDED 31ST DECEMBER, 2023

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts of Ehime Mbanjo Local Government Council for the year ended 31st December 2023 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended and the Imo State Audit Law 2021 and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis

RESPONSIBILITY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

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

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/7/B/Vol.II/2024

(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
28th June, 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Ehime Mbano Local Government Council of Imo State for the year ended 31st December, 2023 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 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 evidence 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 as well as evaluating the overall Financial Statements presentation and disclosures.

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACARB.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State.

EHIME MBANO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2023

ANNUAL BUDGET 2023		Notes	2023	2022
			N'm	N'm
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
2,979,818,249.00	Statutory Allocation from SJLGA	1	3,066,799,250.16	2,102,039,073.59
15,000,000.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue (IGR)	3		
4,220,000.00	Capitation Rate		0.00	0.00
11,925,000.00	Property Rate		460,000.00	430,000.00
33,778,018.00	Licenses, Fines, Fees and Royalty		423,200.00	234,000.00
7,055,000.00	Earnings from Commerce		0.00	0.00
0.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
865,000.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources	4	0.00	0.00
57,843,018.00	Total Internally Generated Revenue		883,200.00	664,000.00
3,052,661,267.00	Total Inflow from Operating Activities (A)		3,067,682,450.16	2,102,703,073.59
	<u>Payments:</u>			
826,562,643.00	Personnel Cost	5	1,093,847,008.95	1,040,249,974.94
292,087,500.00	Overhead Cost	6	184,303,404.95	94,924,396.75
0.00	Security Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	COVID -19 Palliative	9	0.00	0.00
1,751,563,705.00	Capital Expenditure	10	1,717,703,603.09	899,153,839.19
				<u>0.00</u>
2,870,213,848.00	Total Outflow from Operating Activities (B)		3,019,854,016.99	2,058,328,210.88
182,447,419.00	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		47,828,433.17	44,374,862.71

	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Financing Activities		0.00	0.00
0.00	Net Cash Flow for the Year Activities		47,828,433.17	44,374,862.71
0.00	Cash and its Equivalent as at 1/1/2023		51,804,540.35	7,430,677.64
0.00	Cash and its Equivalent as at 31/12/2023		99,632,973.52	51,805,540.35

EHIME MBANO LOCAL GOVERNMENT COUNCIL

**FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT
31ST DECEMBER, 2023**

	Notes	2023 N'm	2022 N'm
<u>Liquid Assets: ASSETS</u>			
Cash	11	12,400.00	1,399,000.00
Bank	12	99,620,573.52	50,406,540.35
Total Liquid Assets (A)		99,632,973.52	51,805,540.35
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	0.00	0.00
Imprest	14	46,972,000.00	37,532,000.00
Service Advance	15	416,355,080.35	383,362,080.35
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		463,327,080.35	420,894,080.35
TOTAL ASSETS C = (A + B)		562,960,053.87	472,699,620.70
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		557,055,542.42	466,795,109.25
Unremitted Deductions	16	1,499,257.56	1,499,257.56
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		558,554,799.98	468,294,366.81
<u>External and Internal Loans</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL& INTERNAL LOANS (E)		0.00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	4,405,253.89	4,405,253.89
Total Other Liabilities (F)		4,405,253.89	4,405,253.89
TOTAL LIABILITIES G = (D + E +F)		562,960,053.87	472,699,620.70

EHIME MBANO LOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENT 3 – STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
412,062,246.54	OPENING BALANCE 1/1/2022		466,795,109.25	0.00	0.00	0.00	(466,795,109.25)
	ADD REVENUE:						
	ALLOCATIONS						
2,102,039,073.59	Statutory Allocation from SJLGA	1	3,066,799,250.16	2,979,818,249.00	2,979,818,249.00	0.00	(86,981,001.16)
0.00	State Government IGR	2	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	4,220,000.00	4,220,000.00	0.00	4,220,000.00
430,000.00	Property Rate		460,000.00	11,925,000.00	11,925,000.00	0.00	11,465,000.00
234,000.00	Licenses, Fines, Fees and Royalty		423,200.00	33,778,018.00	33,778,018.00	0.00	33,354,818.00
0.00	Earnings from Commerce		0.00	7,055,000.00	7,055,000.00	0.00	7,055,000.00
0.00	Rent on Local Govt. Property		0.00	0.00	0.00	0.00	0.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	Miscellaneous		0.00	865,000.00	865,000.00	0.00	865,000.00
664,000.00	Total Internally Generated Revenue		883,200.00	57,843,018.00	57,843,018.00	0.00	56,959,818.00
0.00	Other Revenue Sources of the Local Govt	4	0.00	0.00	0.00	0.00	0.00
2,514,765,320.13	Total Revenue (A)		3,534,477,559.41	3,052,661,267.00	3,052,661,267.00	0.00	481,816,292.41
	EXPENDITURE						
1,040,249,974.94	Personnel cost	5	1,093,847,008.95	826,562,643.00	826,562,643.00	0.00	267,284,365.95
116,374,396.75	Overhead Cost	6	191,236,404.95	292,087,500.00	292,087,500.00	0.00	100,851,095.05
891,345,839.19	Capital Expenditure	10	1,692,338,603.09	1,751,563,705.00	1,751,563,705.00	0.00	59,225,101.91
2,047,970,210.88	Total Expenditure (B)		2,978,422,016.99	2,870,213,848.00	2,870,213,848.00	0.00	108,208,168.99
466,795,109.25	OPERATING BALANCE		557,055,542.42	182,447,419.00	182,447,419.00	0.00	(374,608,123.42)
						0.00	
	APPROPRIATIONS/TRANSFERS					0.00	

466,795,109.25	Transfer to Capital Development Fund		557,055,542.42	182,447,419.00	182,447,419.00	0.00	(374,608,123.42)
						0.00	
466,795,109.25	Closing Balance		557,055,542.42	182,447,419.00	182,447,419.00	0.00	(374,608,123.42)

EHIME MBANO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4 – STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
(507,693,747.52)	Opening Balance		(691,988,009.56)	0.00	0.00	0.00	691,988,009.56
	ADD REVENUE						
466,795,109.25	Transfer From Consolidated Revenue Fund		557,055,542.42	0.00	0.00	0.00	(557,055,542.42)
0.00	Aid and Grants			0.00	0.00	0.00	0.00
0.00	External Loans			0.00	0.00	0.00	0.00
0.00	LGC Bonds			0.00	0.00	0.00	0.00
0.00	Development Loan Stock			0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)			0.00	0.00	0.00	
240,256,467.90	Internal Loans from Other Funds		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
199,357,829.63	TOTAL REVENUE		246,144,268.22	0.00	0.00	0.00	(246,144,,268.22)
	LESS CAPITAL EXPENDITURE						
651,089,371.29	Capital Expenditure Sector		1,305,261,867.73	1,751,563,705.00	1,751,563,705.00	0.00	446,301,837.27
	OTHER CAPITAL PAYMENTS						
240,256,467.90	Repayments Internal Loans		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
891,345,839.19	TOTAL CAPITAL EXPENDITURE	10	1,692,338,603.09	1,751,563,705.00	1,751,563,705.00	0.00	59,225,101.91
	Adjustments for Movements in Public		0.00	0.00	0.00	0.00	0.00

0.00	Debts						
(691,988,009.56)	<u>Closing Balance</u>		(1,446,194,334.87)			0.00	

NOTES	DETAILS	2023		
		ACTUAL ₦	BUDGETED ₦	VARIATION ₦
2	B. STATE GOVT. INTERNAL GENERATED REVENUE			
	Share of State Govt. Internal Generated Revenue (IGR)	0.00	15,000,000.00	15,000,000.00
	Total State Govt. Internal Generated Revenue (IGR)	0.00	15,000,000.00	15,000,000.00
3	C-INTERNALLY GENERATED REVENUE			
3.1	CAPITATION RATE:			
	Current Capitation Rate	0.00	3,200,000.00	3,200,000.00
	Arrears of Capitation Rate	0.00	1,020,000.00	1,020,000.00
	Sub-Total Capitation Rate	0.00	4,220,000.00	4,220,000.00
3.2	PROPERTY RATE	0.00	4,775,000.00	4,775,000.00
	Current Property rate	460,000.00	6,000,000.00	5,540,000.00
	Communication Mast	0.00	1,150,000.00	1,150,000.00
	Arrears of Property Rate	460,000.00	11,925,000.00	11,465,000.00
	Sub-Total Property Rate			
3.3	LICENCES FEES & FINES			
	Towing of Vehicles	0.00	1,000,000.00	1,000,000.00
	Bicycle License Fess	0.00	175,000.00	175,000.00
	Liquor License (Wine/ Beer)	0.00	375,000.00	375,000.00
	Native Liquor License	0.00	151,800.00	151,800.00
	Wheelbarrow License Fees	0.00	632,500.00	632,500.00
	Squatter/Hawkers Permit	0.00	248,620.00	248,620.00
	Truck License Fees	0.00	166,800.00	166,800.00
	Share of Statutory & other Agencies (NNPC Refund etc)	0.00	300,000.00	300,000.00
	Commercial bus Emblem	0.00	3,135,000.00	3,135,000.00
	Share of Joint Accounts Allocation (Excess Crude Oil)	0.00	506,402,474.00	506,402,474.00
	Registration of Commercial Buses	0.00	3,135,000.00	3,135,000.00
	Total (Gross) SJLGA Allocation to the Govt.	0.00	3,066,799,250.16	2,720,104,329.00
	Surface Kerosene Tank License Fees	0.00	35,000.00	35,000.00
	AVING HOUSED TAX	0.00	465,000.00	465,000.00
	Kishu License Fees	0.00	154,500.00	154,500.00
	Kora Volume Added Tax	0.00	280,000.00	259,713,920.00
	Patient Medicine License Fees	0.00	185,000.0	185,000.0
	Canon Shooting License Fees	0.00	77,000.00	77,000.00
	Customary Marriage Registration Fees	0.00	2,000,000.00	2,000,000.00
	Naming of Street Registration Fees (Various)	0.00	1,000,000.00	1,000,000.00
	Clock /Watch Repairs License Fees	0.00	24,000.00	24,000.00
	Reg. of Cultural & Social Groups	0.00	300,000.00	300,000.00
	Obstruction and Nuisance Fees	0.00	150,000.00	150,000.00
	Identification/Oath Fees	265,000.00	3,000,000.00	2,735,000.00
	Pound Fees/Sale of Stray Animal	0.00	421,500.00	421,500.00
	Registration of Birth and Death	0.00	1,500,000.00	1,500,000.00
	Dispensary Fees	48,300.00	340,000.00	291,700.00
	Maternity Fees	109,900.00	1,827,000.00	1,717,100.00
	Environmental Sanitation Fees	0.00	1,225,000.00	1,225,000.00
	Registration of Contractors Fees	0.00	4,345,000.00	4,345,000.00
	Tender Fees	0.00	1,810,000.00	1,810,000.00
	Building Plan Checking fees	0.00	150,000.00	150,000.00
	Sand Excavation Fees	0.00	500,000.00	500,000.00
	Oil Pumping, Kerosene, Gasoline, Machine F	0.00	474,000.00	474,000.00

**EHIME MBANO LOCAL
GOVERNMENT COUNCIL
NOTES TO THE GENERAL
PURPOSE FINANCIAL
STATEMENT FOR THE
YEAR ENDED 31ST
DECEMBER, 2023**

NOTES	DETAILS			2023		2022
				ACTUAL ₦	BUDGETED 2021 ₦	VARIANCE ₦
3.3	LICENCES FEES & FINES					ACTUAL ₦
	Towing of Vehicles	0.00		1,000,000.00	1,000,000.00	
	Bicycle License Fess	0.00		175,000.00	175,000.00	
	Liquor License (Wine/ Beer)	0.00		375,000.00	375,000.00	
	Native Liquor License	0.00		151,800.00	151,800.00	
	Wheelbarrow License Fees	0.00		632,500.00	632,500.00	
	Squatter/Hawkers Permit	0.00		248,620.00	248,620.00	
	Truck License Fees	0.00		166,800.00	166,800.00	
	Share of Statutory & other Agencies (NNPC Refund etc)	0.00		300,000.00	300,000.00	
	Commercial bus Emblem	0.00		3,135,000.00	3,135,000.00	
	Share of Joint Accounts Allocation (Excess Crude Oil)	0.00		506,402,474.00	506,402,474.00	
	Registration of Commercial Buses	0.00		3,135,000.00	3,135,000.00	
	Total (Gross) SJLGA Allocation to the Govt.	0.00		3,066,799,250.16	2,720,104,329.00	
	Surface Kerosene Tank License Fees	0.00		35,000.00	35,000.00	
	AVING HOUSED TAX	0.00		465,000.00	465,000.00	
	Kishu License Fees	0.00		154,500.00	154,500.00	
	Kora Volume Added Tax	0.00		280,000.00	259,713,920.00	
	Patient Medicine License Fees	0.00		185,000.0	185,000.0	
	Canon Shooting License Fees	0.00		77,000.00	77,000.00	
	Customary Marriage Registration Fees	0.00		2,000,000.00	2,000,000.00	
	Naming of Street Registration Fees (Various)	0.00		1,000,000.00	1,000,000.00	
	Clock /Watch Repairs License Fees	0.00		24,000.00	24,000.00	
	Reg. of Cultural & Social Groups	0.00		300,000.00	300,000.00	
	Obstruction and Nuisance Fees	0.00		150,000.00	150,000.00	
	Identification/Oath Fees	265,000.00		3,000,000.00	2,735,000.00	
	Pound Fees/Sale of Stray Animal	0.00		421,500.00	421,500.00	
	Registration of Birth and Death	0.00		1,500,000.00	1,500,000.00	
	Dispensary Fees	48,300.00		340,000.00	291,700.00	
	Maternity Fees	109,900.00		1,827,000.00	1,717,100.00	
	Environmental Sanitation Fees	0.00		1,225,000.00	1,225,000.00	
	Registration of Contractors Fees	0.00		4,345,000.00	4,345,000.00	
	Tender Fees	0.00		1,810,000.00	1,810,000.00	
	Building Plan Checking fees	0.00		150,000.00	150,000.00	
	Sand Excavation Fees	0.00		500,000.00	500,000.00	
	Oil Pumping, Kerosene, Gasoline, Machine F	0.00		474,000.00	474,000.00	

		RECEIVABLES:				
13		SALARY ADVANCE		2023		2022
				0.00		0.00
				0.00		0.00
		Sub-Total Salary Advance		0.00		0.00
		LIQUID ASSETS		2023		2022
11		Cash Balance			12,400.00	1,399,000.00
14		Sub-Total Cash		203	12,400.00	2022 1,399,000.00
		INTEREST				
1		Hon. Chika Orjiako		3,595,000.00		3,595,000.00
2		Mr. OkparaDamiah		850,000.00		850,000.00
12		BANK BALANCES:				
3		Ugo 250 Dmchume N.F		530,000.00		530,000.00
	DATES	NAME OF BANK	ACCOUNT NAME	ACCOUNT NUMBER		
5		Njoku L. O. C.		475,000.00		475,000.00
1		Zenith Bank Plc		275,000.00		275,000.00
6		Chukwukaadiabjeoma	Revenue Account	1225754316	29,253.50	300,000.00
2		Zenith Bank Plc	Salary Account	1015554379	250,000.00 (28,063.36)	250,000.00 (28,063.36)
3		Zenith Bank Plc	Project	1015542732	475,000.00	189,727.50
4		Zenith Bank Plc	Rebuild	1010465519	400,000.00	2,933.99
5		Iwuchukwu Kyrian		1010463319	535,000.00	699.07
6		Iwuanyanwu Roseline	Rescue Mission Team	015547940	400,000.00	731.28
7		Mbachu Edwin	Farm Project	1250022891	475,000.00	74,657.00
8		Amadi S. J	IGR	0000000602	920,000.00	82,142.75
9		Chukwu B. Access Bank	Salary	0078891259	490,000.00	764,132.23
10		Osuji Raymond	Rescue Mission Project	5093073114	50,000.00	849,973.22
16		Abyanwu Levi		80,000.00		80,000.00
11		Zenith Bank Plc	Hope for Imo LG. Ehime	1017248203	75,000.00	10,262.75
12		Obiechulu Doris		1016444101	1,100,000.00	37,176.14
13		Nwosu Reginald		1015542732	900,000.00	9,680.50
14		Onwuchuruba Obinwanne	Shared Prosperity Account	1022780662	85,597,266.95	46,409,565.78
		Sub-Total Bank		227,000.00	88,620,573.52	50,406,540.35
		GRAND TOTAL		125,000.00	88,632,973.52	51,805,540.35
23		Hon. Onuoha Franca		550,000.00		550,000.00
24		Ifeanyi Okoroafo		100,000.00		100,000.00
25		Iwunze Kelechi		600,000.00		600,000.00
26		Odom Chidi		110,000.00		110,000.00
27		Nwadike G. I.		100,000.00		100,000.00
28		UwalekeJoachin		100,000.00		100,000.00
29		IhesinuloPlacidi		140,000.00		140,000.00
30		Chidi Okechukwu		7,100,000.00		4,300,000.00
31		Agakwe A. U		4,560,000.00		4,560,000.00
32		Nkechi Vivian Okechukwu		350,000.00		150,000.00
33		Duru Eucharua		1,120,000.00		1,120,000.00
34		Etete Benadine		560,000.00		560,000.00
35		Monica Chukwu		60,000.00		60,000.00
36		Ukwuoma Paulinus		60,000.00		60,000.00
37		Alaejua Chinyere		60,000.00		60,000.00
38		Uwaleke Justina		60,000.00		60,000.00
39		Onyenobi Chinyere		60,000.00		60,000.00
40		Amajioyi Lady Jane		60,000.00		60,000.00
41		Okere Gerteude	16	60,000.00		60,000.00
42		Obiechefu Doris		60,000.00		60,000.00
43		Onukwugha Martin		960,000.00		960,000.00
44		Nwaribe Anthony		880,000.00		660,000.00
45		Emenike Esther		420,000.00		420,000.00
46		Amajioyi Lady Jane		1,140,000.00		720,000.00

17	DEPOSITS:		2023 N'm	2022 N'm	
1	Sundry Audit Education		8,000.00	8,000.00	
2	Ekwedike C.		4,000.00	4,000.00	
3	Ebisike John		2,000.00	2,000.00	
4	Amarachi I		53,890.00	53,890.00	
5	Onuoha Innocent		25,656.00	25,656.00	
6	Anyanwu Romanus		10,000.00	10,000.00	
7	Onyemaechi James		4,240.00	4,240.00	
8	OhamChukwuma	BALANCE	4,299.00	4,299.00	
9	Uche David	B/D	1,000.00	1,000.00	
10	Ukpan H.O		20,372.00	20,372.00	
11	Eugene Akurghu		6,012.00	6,012.00	
12	Uche Daniel	Pay As You Earn (PAYE)	0.00	0.00	0.00
13	WALC Member	Value Added Tax (VAT)	0.00	0.00	0.00
14	Manu P.O	Withholding Tax (WHT)	0.00	0.00	0.00
15	Oyibo Mbano	Sub-Total Unremitted Taxes	0.00	0.00	0.00
16	Osuaigwu F.M		140,746.00	140,746.00	
17	Grace Ezen		18,478.00	18,478.00	
18	Emeka Agbagwara		5,000.00	5,000.00	
19	Ekeke Chidinma	946,447.56	0.00	946,447.56	946,447.56
20	Osunke Simeon	0.00	0.00	0.00	0.00
21	Ogoke C.A	0.00	0.00	0.00	0.00
22	Odoemena Anthan	0.00	0.00	0.00	0.00
23	Odoemena Angelina	0.00	0.00	0.00	0.00
24	Ononwu Athan	0.00	0.00	0.00	0.00
25	Obi Stella U	0.00	0.00	0.00	0.00
26	Nwodu Joseph	0.00	0.00	0.00	0.00
27	Ogu Abueze	0.00	0.00	0.00	0.00
28	Ike Beatrice and 1 other	0.00	0.00	0.00	0.00
29	Isiehime Development Area	0.00	0.00	0.00	0.00
30	Anyanwu Simeon	0.00	0.00	0.00	0.00
31	Ndukwe C.C	552,810.00	0.00	552,810.00	552,810.00
32	Felix Nwodu	0.00	0.00	0.00	0.00
33	Okoroator E.C	1,499,257.56	0.00	1,499,257.56	1,499,257.56
34	Elemgwa Mary Jane	1,499,257.56	0.00	1,499,257.56	1,499,257.56
35	Osuji Agnes		12,000.00	12,000.00	
36	Oceanic Bank		31,575.00	31,575.00	
37	Nwasike S.C		300,000.00	300,000.00	
38	Njoku C.C		5,150.00	5,150.00	
39	Onuoha E.O		23,247.00	23,247.00	
40	Onuoha Bruno		436,367.00	436,367.00	
41	Sterling Bank PLC		10,000.00	10,000.00	
42	Eugene Okoro		5,000.00	5,000.00	
43	Nwokedi Love		39,780.00	39,780.00	
44	Obi Donatus		38,945.00	38,945.00	
45	Anyanwu Everstus		23,720.00	23,720.00	
46	Ogbonna Ngozi		32,880.00	32,880.00	
47	Okoro Ijeoma		15,000.00	15,000.00	
48	G.C Nnorom		(5,000.00)	(5,000.00)	
49	P.T.F Nkemjika Angela		(3,812.00)	(3,812.00)	
50	Chilaka Joseph Ethel Nwokwo		999,000.00	999,000.00	
51	Nworu Anthony (Unclaimed Salary)		44,335.00	44,335.00	
52	Emeforanu Obiageli		20,915.00	20,915.00	
53	Ogubueke Munachiso		10,000.00	10,000.00	
54	Nkwocha Ethel		999,000.00	999,000.00	
55	Samuel Gild D.f		38,880.00	38,880.00	

SUPPLEMENTARY NOTES 2023

Ehime Mbano Local Government Council

SUPPLEMENTARY NOTE 1

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

S/N	MONTHS	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL
1	JAN,23	28,061,910.96	21,453,742.02	8,622,673.01	18,881,305.16	3,350,000.00	3,089,365.98	98,346,948.14		4,500,000.00	35,558,216.92	4,248,363.16	226,112,525.35
2	FEB,23	27,975,146.96	21,370,616.31	8,623,205.15	18,886,892.09	3,350,000.00	3,089,365.98	108,758,891.25	4,000,000.00	4,500,000.00	35,558,216.92	4,248,363.16	240,360,697.82
3	MAR,23	27,975,146.96	21,197,682.39	8,620,915.84	19,851,660.69	3,350,000.00	3,089,365.98	65,546,875.37	4,000,000.00	4,500,000.00	35,558,216.92	4,248,363.16	197,938,227.31
4	APR,23	27,975,146.96	21,031,669.55	8,595,556.41	19,882,274.61	3,350,000.00	3,089,365.98	52,405,787.80	4,000,000.00	4,500,000.00	35,558,216.92	4,248,363.16	184,636,381.39
5	MAY,23	27,975,146.96	20,832,098.86	8,591,048.49	21,733,272.07	3,350,000.00	3,089,365.98	186,131,820.81	4,000,000.00	4,500,000.00	35,558,216.92	4,248,363.16	320,009,333.25
6	JUN,23	27,975,146.96	20,573,099.36	8,588,684.70	22,032,506.54	3,350,000.00	3,089,365.98	65,239,337.73	4,000,000.00	4,500,000.00	35,558,216.92	4,248,363.16	199,154,721.35
7	JUL,23	29,011,548.88	21,087,194.92	9,354,497.25	23,223,350.80	3,350,000.00	3,089,365.98	75,602,495.03	4,000,000.00	4,500,000.00	35,558,216.92	4,248,363.16	213,025,032.94
8	AUG,23	28,865,792.43	20,853,466.50	9,352,493.87	23,260,387.84	3,350,000.00	3,089,365.98	93,604,936.48	4,000,000.00	4,500,000.00	35,558,216.93	4,248,363.16	230,683,023.19
9	SEP,23	28,763,333.69	20,679,392.75	9,340,087.51	23,654,378.80	3,350,000.00	3,089,365.98	113,816,950.85	4,000,000.00	4,500,000.00	35,558,216.93	4,248,363.16	251,000,089.67
10	OCT,23	32,251,202.52	21,389,134.26	9,616,724.09	23,695,694.75	3,350,000.00	3,089,365.98	283,015,461.88	4,000,000.00	4,500,000.00	35,558,216.93	4,248,363.16	424,714,163.57
11	NOV,23	32,528,159.16	21,358,084.53	9,615,076.56	23,874,147.15	3,350,000.00	3,089,365.98	76,814,961.49	4,000,000.00	4,500,000.00	35,558,216.93	4,248,363.16	218,936,374.96
12	DEC,23	55,173,172.82	33,731,518.71	14,708,348.45	23,880,879.94	3,350,000.00	3,089,365.98	173,988,813.37	8,000,000.00	4,500,000.00	35,558,216.93	4,248,363.16	360,228,679.36

											426,698,603.09	50,980,357.92	3,066,799,250.16
	TOTAL	374,530,855.26	265,557,700.16	113,629,311.33	262,856,750.44	40,200,000.00	37,072,391.76	1,393,273,280.20	48,000,000.00	54,000,000.00			
-													
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													

SUPPLEMENTARY NOTE 2

2	INTERNALLY GENERATED REVENUE (IGR):		
S/NO.	MONTH	2023	2022
1.	January	49,900.00	19,000.00
2.	February	54,000.00	18,100.00
3.	March	509,600.00	133,600.00
4.	April	45,800.00	12,700.00
5.	May	57,400.00	314,900.00
6.	June	53,600.00	31,500.00
7.	July	52,700.00	24,000.00
8.	August	60,200.00	17,100.00
9.	September	0.00	33,800.00
10.	October	0.00	22,800.00
11.	November	0.00	19,900.00
12.	December	<u>0.00</u>	<u>16,600.00</u>
	Total	883,200.00	815,000.00

EXPLANATORY NOTES 2023**EHIME MBANO Local Government Council****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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,093,847,008.95
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.09
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	104,980,357.92
	TOTAL	3,066,799,250.16

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:

S/ No	DESCRIPTION	AMOUNT

1	Automated Salary payments to Local Govt. Council Staff .	374,530,855.26
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.16
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.33
4	Salaries and Allowances of Political Office Holders.	40,200,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.72
6	Pensions to Local Govt. Retired Staff.	262,856,750.48
	TOTAL	1,093,847,008.95

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:

S/No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	54,000,000.00
2	Over Head Cost Released to Council of Traditional. Rulers .	27,322,450.89
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of PAYE Deductions to Authorized Agency	
6	Release of Imprests to Local Government Officials	24,000,000.00
7	Release of Security Vote	24,000,000.00
8	Others overhead expenses direct incurred from releases to Local Government Councils	37,959,750.73
	TOTAL	191,236,404.95

4. 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 :

S/No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,258,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	21,835,908.48
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	4,949,788.88

6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,692,338,603.09



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF EZINIHITTE MBAISE
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

EZINIHITTE MBAISE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Ezinihitte Mbaise Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

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

- a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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. 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-term 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 revenue collected monthly from the State Joint Local Government Account (SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account (SJLGA) transfers. The Council's 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.



GOVERNMENT OF IMO STATE OF NIGERIA

*Office of the Chairman
Ezinihitte Mbaize Local Government Council
Itu*

Our Ref: _____ **Your Ref:** _____ **Date:** 5/1/2024.

EZINIHITE MBAISE LOCAL GOVERNMENT COUNCIL
STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST
DECEMBER, 2023.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

Signed _____ **Date:** 5/1/2024.
Treasurer

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

In our opinion, these Financial Statements fairly reflect the financial position of the Ezinihitte Mbaize Local Government as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.

Treasurer

Chairman

Date: 5/1/2024.

Date: 5th January 2024

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF EZINIHITTE MBAISE LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER 2023

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts of Ezinihitte Mbaise Local Government Council for the year ended 31st December 2023 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended and the Imo State Audit Law 2021 and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis

RESPONSIBILITY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material misstatements, 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.

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/8/B/Vol.II/2024

(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
28th June, 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Ezinihitte Mbaise Local Government Council of Imo State for the year ended 31st December, 2023 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 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 evidence supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACArb.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State

EZINIHITTE MBAISE LOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2023.

ANNUAL BUDGET 2023		Notes	2023	2022
			₦'m	₦'m
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
2,535,510,451.00	Statutory Allocation from SJLGA	1	3,003,906,335.20	2,094,859,912.81
84,871,002.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
0.00	Internally Generated Revenue	3		
6,050,000.00	Capitation Rate		0.00	0.00
7,917,335.00	Property Rate		590,000.00	350,000.00
60,258,294.00	Licenses, Fines, Fees and Royalty		1,392,100.00	1,066,705.00
9,075,000.00	Earnings from Commerce		0.00	0.00
110,000.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
8,557,295.00	Miscellaneous		0.00	0.00
91,967,924.00	Total Internally Generated Revenue		1,982,100.00	1,416,705.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
2,712,349,377.00	Total Inflow from Operating Activities (A)		3,005,888,435.20	2,096,276,617.81
	<u>Payments:</u>			
694,604,188.00	Personnel Cost	5	1,060,954,093.99	1,033,070,814.16
273,152,017.00	Overhead Cost	6	132,359,698.07	104,877,512.17
0.00	Security Vote	7	22,000,000.00	24,000,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	COVID -19 Pandemic	9	0.00	0.00
1,755,692,984.00	Capital Expenditure	10	1,736,631,123.09	891,162,252.30
0.00	Interest Payment		0.00	0.00
0.00	Total Outflow from Operating Activities (B)		2,951,944,915.15	2,053,110,578.63
(11,099,812.00)	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		53,943,520.05	43,166,039.18

	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
<u>0.00</u>	Dividends Received		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
<u>0.00</u>	Repayment of Loans		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Financing Activities		0.00	0.00
0.00	Net Cash Flow for the Year Activities		53,943,520.05	43,166,039.18
<u>0.00</u>	Cash and its Equivalent as at 1/1/2023		70,236,240.71	27,070,201.53
0.00	Cash and its Equivalent as at 31/12/23		124,179,760.76	70,236,240.71

EZINIHITE MBAISE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023.

	Notes	2023 N'm	2022 N'm
<u>Liquid Assets: ASSETS</u>			
Cash	11	320,200.00	2,500.00
Bank	12	123,859,560.76	70,233,740.71
Total Liquid Assets (A)		124,179,760.76	70,236,240.71
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	1,598,626.01	1,598,626.01
imprest	14	121,148,561.93	121,562,299.18
Service Advance	15	426,913,906.65	373,936,324.00
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets (B)		549,661,094.59	497,097,249.19
TOTAL ASSETS C = (A + B)		673,840,855.35	567,333,489.90
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		612,198,142.83	505,690,777.38
Unremitted Deductions	16	47,841,058.50	47,841,058.50
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		660,039,201.33	553,531,835.88
<u>External and Internal Loans</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		0.00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	13,801,654.02	13,801,654.02
Total Other Liabilities (F)		13,801,654.02	13,801,654.02
TOTAL LIABILITIES G = (D + E +F)		673,840,855.35	567,333,489.90

EMBAISE LOCAL GOVERNMENT COUNCIL

STATEMENT 3 – STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023.

		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	V F
4.52	Opening Balance 1/1/23		505,690,777.38			0.00	(5
	<u>ADD REVENUE:</u>						
	<u>ALLOCATIONS</u>						
2.81	Statutory Allocation from SJLGA	1	3,003,906,335.20	2,535,510,451.00	2,535,510,451.00	0.00	(4
0.00	State Government IGR	2	0.00	84,871,002.00	84,871,002.00	0.00	
	<u>INTERNALLY GENERATED REVENUE (IGR)</u>	3					
0.00	Capitation Rate		0.00	6,050,000.00	6,050,000.00	0.00	
0.00	Property Rate		590,000.00	7,917,335.00	7,917,335.00	0.00	
5.00	Licenses, Fines, Fees and Royalty		1,392,100.00	60,258,294.00	66,258,294.00	0.00	
0.00	Earnings from Commerce		0.00	9,075,000.00	9,075,000.00	0.00	
0.00	Rent on Local Govt. Property		0.00	110,000.00	110,000.00	0.00	
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	
0.00	Dividends		0.00	0.00	0.00	0.00	
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	
0.00	Miscellaneous		0.00	8,557,295.00	8,557,295.00	0.00	
5.00	Total Internally Generated Revenue		1,982,100.00	91,967,924.00	91,967,924.00	0.00	
0.00	Other Revenue Sources of the Local Govt	4	0.00	0.00	0.00	0.00	
2.33	Total Revenue (A)		3,511,579,212.58	2,712,349,377.00	2,712,349,377.00	0.00	(7
	<u>EXPENDITURE</u>						
4.16	Personnel cost	5	1,060,954,093.99	694,604,188.00	694,604,188.00	0.00	(3
8.49	Overhead Cost	6	150,695,852.67	272,075,400.00	272,075,400.00	0.00	1
<u>2.30</u>	<u>Capital Expenditure</u>	10	<u>1,687,731,123.09</u>	<u>1,755,692,984.00</u>	<u>1,755,692,984.00</u>	<u>0.00</u>	
4.95	Total Expenditure (B)		2,899,381,069.75	2,722,372,572.00	2,722,372,572.00	0.00	(1
7.38	OPERATING BALANCE		612,198,142.83	(10,023,195.00)	(10,023,195.00)	0.00	6
	<u>APPROPRIATIONS/TRANSFERS</u>						
7.38	Transfer to Capital Development Fund		612,198,142.83	(10,023,195.00)	(10,023,195.00)	0.00	6
7.38	Closing Balance		612,198,142.83	(10,023,195.00)	(10,023,195.00)	0.00	6

EMBAISE LOCAL GOVERNMENT COUNCIL

STATEMENT 4 – STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023.

		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	V F
55,489.81)	Opening Balance		(466,170,496.83)	0.00	0.00	0.00	4

	ADD REVENUE						
690,777.38	Transfer from Consolidated Revenue Fund		612,198,142.83	0.00	0.00	0.00	(6)
0.00	Aid and Grants		0.00	0.00	0.00	0.00	
0.00	External Loans		0.00	0.00	0.00	0.00	
0.00	LGC Bonds		0.00	0.00	0.00	0.00	
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	
256,467.90	Internal Loans from Other Funds		387,076,735.36	0.00	0.00	0.00	(3)
491,755.47	TOTAL REVENUE		533,104,381.36	0.00	0.00	0.00	(5)
	LESS CAPITAL EXPENDITURE						
405,784.40	Capital Expenditure Sector		<u>1,300,654,387.73</u>	1,755,692,984.00	1,755,692,984.00	0.00	4
	OTHER CAPITAL PAYMENTS						
256,467.90	Repayments Internal Loans		387,076,735.36		0.00	0.00	(3)
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	
662,252.30	TOTAL CAPITAL EXPENDITURE	10	<u>1,687,731,123.09</u>	1,755,692,984.00	1,755,692,984.00	0.00	(6)
	Adjustments for Movements in Public Debts			0.00	0.00	0.00	
70,496.83)	Closing Balance		<u>(1,154,626,741.73)</u>	0.00	0.00	0.00	

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EZINIHITE MBAISELOCAL GOVERNMENT COUNCIL
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST
DECEMBER, 2023

NOTE	DETAILS		2023		
			Actual 2023	Budgeted	Variance
			₦'m	₦'m	₦'m
1	<u>A – SHARE OF STATUTORY ALLOCATION FROM SJLGA</u>				
	Net Share of Statutory Allocation from SJLGA	A	3,003,906,335.20	1,842,136,905.00	(1,161,769,430.20)
	Add: Deduction at Source for Loan Repayment	B	0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)	C	0.00	155,642,699.00	155,642,699.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)	D	0.00	300,000,000.00	300,000,000.00
	Total (Gross) SJLGA Allocation to the Local Government		3,003,906,335.20	2,297,779,604.00	(706,126,731.20)
	<u>VALVE ADDED TAX:</u>				
	Share of Value Added Tax	E	0.00	237,730,847.00	237,730,847.00
	Total Value Added Tax		0.00	237,730,847.00	237,730,847.00

	DETAILS,	2023		
		ACTUAL N'm	BUDGETED N'm	VARIANCE N'm
2	B - STATE GOVT. INTERNALLY GEN. REVENUE			
	Share of State Government Internally Generated Revenue	0.00	84,871,002.00	84,871,002.00
	Total State Government Internally Generated Revenue	0.00	84,871,002.00	84,871,002.00
3	C -INTERNALLY GENERATED REVENUE:			
3.1	<u>CAPITATION RATE:</u>			
	Current Capitation/Development Rate	0.00	4,950,000.00	4,950,000.00
	Arrears of Capitation Rate	0.00	1,100,000.00	1,100,000.00
	Sub-Total Capitation Rate	0.00	6,050,000.00	6,050,000.00
3.2	<u>PROPERTY RATE:</u>			
	Current Property/Tenement Rate	0.00	2,850,000.00	2,850,000.00
	Commercial Buildings	0.00	0.00	0.00
	Filling Stations	0.00	0.00	0.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	590,000.00	5,067,335.00	4,477,335.00
	Arrears of Property Rate	0.00	0.00	0.00
	Sub-Total Property Rate	590,000.00	7,917,335.00	7,327,335.00
3.3	<u>LICENSES, FINES AND FEES</u>			
	Towing of Vehicles Fees	0.00	110,000.00	110,000.00
	Obstruction and Nuisance Fees	0.00	0.00	0.00
	Bicycle License Fess	0.00	0.00	0.00
	Liquor License (Wine/ Beer)	0.00	2,550,000.00	2,550,000.00
	Native Liquor License	0.00	566,000.00	566,000.00
	Wheelbarrow License Fees	0.00	720,000.00	720,000.00
	Native Tobacco License	0.00	0.00	0.00
	Squatter/ Hawkers Permit	0.00	610,000.00	610,000.00
	Buses/Commercial Vehicles Emblems (various)	0.00	2,544,000.00	2,544,000.00
	Registration of Buses/Commercial Vehicles	0.00	4,200,000.00	4,200,000.00
	Operational Business Permit	0.00	2,000,000.00	2,000,000.00
	Motorcycle License Fees	0.00	1,682,000.00	1,682,000.00
	Eating House License Fees	0.00	333,153.00	333,153.00
	Kiosk License Fees	0.00	165,000.00	165,000.00
	Bakery House License Fees	0.00	60,500.00	60,500.00
	Truck License	0.00	550,000.00	550,000.00
	Hotel Fees	0.00	211,000.00	211,000.00
	Auctioneers License Fees	0.00	93,500.00	93,500.00
	Canon Shooting License Fees	0.00	0.00	0.00
	Customary Marriage Registration Fees	0.00	7,114,830.00	7,114,830.00
	Statutory Marriage Fees / OPD / IWC	0.00	0.00	0.00
	Entertainment/Drumming Fees	0.00	335,500.00	335,500.00

Control of Noise Permit	0.00	0.00	0.00
Cinematograph License Fees	0.00	55,000.00	55,000.00
Naming of Street Registration Fees (Various)	0.00	22,000.00	22,000.00
Renewal Fees (Various)	0.00	0.00	0.00
Radio/Television License Fees	0.00	137,500.00	137,500.00
Clubs, Cultural and Social Organization Reg. Fees	0.00	55,000.00	55,000.00
Identification/Oath Fees	500,000.00	2,200,000.00	1,700,000.00
Dislodging Septic Tank License Fees	0.00	0.00	0.00
Earning from Environmental Sanitation Services	0.00	110,000.00	110,000.00
Poundage Fees/Sales of Strayed Animal	0.00	132,000.00	132,000.00
Registration of Birth and Death	28,000.00	1,100,000.00	1,072,000.00
Dispensary Fees / ANC	504,000.00	550,000.00	46,000.00
Maternity Fees / Delivery Fees	360,100.00	550,000.00	189,900.00
Environmental Sanitations	0.00	0.00	0.00
Registration of Contractors Fees	0.00	550,000.00	550,000.00
Tender Fees / Card Fees	0.00	55,000.00	55,000.00
Building Plan Checking fees	0.00	1,100,000.00	1,100,000.00
Sand Excavation Fees	0.00	110,000.00	110,000.00
Cottage Industry Fees	0.00	1,100,000.00	1,100,000.00
Oil Processing/Kernel Cracking Machine Fees	0.00	110,000.00	110,000.00
Rice Mill/Cassava/Corn Grinding License Fees	0.00	550,500.00	550,500.00
Ingredient Grinding License Fees	0.00	5,500.00	5,500.00
Painting Spraying and Sign Writing Workshop Fees	0.00	550,000.00	550,000.00
Welding Machine License Fees	0.00	550,000.00	550,000.00
Electronics Radio/Television Workshop License Fees	0.00	5,500.00	5,500.00
Blacksmith Workshop License Fees	0.00	11,000.00	11,000.00
Wood Making and Carpentry Workshop License Fees	0.00	11,000.00	11,000.00
Battery Charger License Fees	0.00	11,000.00	11,000.00
Printing Press License Fees	0.00	550,000.00	550,000.00
Vulcanizer License Fees	0.00	5,500.00	5,500.00
Panel Beater License Fees	0.00	550,000.00	550,000.00
Motor Spare Parts License Fees	0.00	33,000.00	33,000.00
Clock/Watch Repair License Fees	0.00	98,000.00	98,000.00
Reg. of Laundries and Dry Cleaners License Fees	0.00	44,000.00	44,000.00
Motor Mechanical Workshop License Fees	0.00	540,000.00	540,000.00
Building Material License Fees	0.00	6,295,630.00	6,295,630.00
Surface Kerosene Tank License Fees	0.00	0.00	0.00
Photocopying and Document Service License Fees	0.00	424,000.00	424,000.00
Block Making with Machine License Fees	0.00	0.00	0.00
Sewing Institute License Fees	0.00	16,500.00	16,500.00
Hair Dressing/Barbing Salon License Fees	0.00	0.00	0.00
Water Borehole Commercial License Fees	0.00	0.00	0.00
Local Hair Barbing/Plating License Fees	0.00	0.00	0.00
Road Agents License Fees	0.00	0.00	0.00
Advertisement License Fees	0.00	160,000.00	160,000.00
Sales of Unserviceable Stores License Fees	0.00	0.00	0.00
Hire Charges/Heavy Equipment Fees	0.00	5,000.00	5,000.00
Sale of Stores Fees	0.00	0.00	0.00
Survey and Plot Fees	0.00	7,560,181.00	7,560,181.00
Approved Building Plan Fees	0.00	5,000,000.00	5,000,000.00
Mortgage Sub-Lease Survey Fees	0.00	0.00	0.00
Customary Right of Occupancy Fees	0.00	0.00	0.00
Building Plan Inspection Fees	0.00	0.00	0.00

	Commission on Transfer of Plot Fees	0.00	5,500,000.00	5,500,000.00
	Sub-Total Licenses, Fines and Fees	1,392,100.00	5500000.00	5500000.00
3.4	<u>EARNINGS FROM COMMERCE:</u>			
	Market Toll/ Stallage Fees	0.00	3,300,000.00	3,300,000.00
	Motor Park Toll	0.00	2,500,000.00	2,500,000.00
	Shops/Shopping Centre Fees	0.00	0.00	0.00
	Cattle Market Fees	0.00	0.00	0.00
	Slaughter House Fees	0.00	3,275,000.00	3,275,000.00
	Earnings from Transport Services	0.00	0.00	0.00
	Earnings from Industrial Undertakings	0.00	0.00	0.00
	Earnings from Agricultural Undertakings	0.00	0.00	0.00
	Earnings from Sales of Water with Tankers	0.00	0.00	0.00
	Earnings from Commercial Undertakings	0.00	0.00	0.00
	Sub-Total Earnings from Commerce	0.00	9,075,000.00	9,075,000.00
3.5	<u>RENT ON LOCAL GOVERNMENT PROPERTY:</u>			
	Rent on Local Government Quarters	0.00	110,000.00	110,000.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	0.00	110,000.00	110,000.00
3.6	<u>INTEREST/REPAYMENTS AND DIVIDENDS:</u>			
3.6.1	<u>INTEREST/REPAYMENTS:</u>			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	0.00	0.00	0.00
3.6.2	<u>DIVIDENDS:</u>			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	0.00	0.00	0.00
	Grand Total Interest/Repayments and Dividends	0.00	0.00	0.00
3.7	<u>GRANTS/AID AND REIMBURSEMENTS:</u>			
3.7.1	<u>INTERNAL AID/GRANTS:</u>			
	Grants from Federal Government	0.00	0.00	0.00

	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	0.00	0.00	0.00
3.7.2	<u>REIMBURSEMENTS:</u>			
	Re-imburement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imburement	0.00	0.00	0.00
	GRAND TOTAL GRANTS/AID AND RE-IMBURSEMENTS			
3.8	<u>MISCELLANEOUS REVENUE:</u>			
	Recovery of Losses and Overpayments	0.00	0.00	0.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	8,557,895.00	8,557,895.00
	Internal Loans	0.00	0.00	0.00
	Sub-Total Miscellaneous Revenue	0.00	8,557,895.00	8,557,895.00
	GRAND TOTAL INTERNALLY GENERATED REVENUE	1,982,100.00	91,968,524.00	89,986,424.00
4	<u>OTHER REVENUE SOURCES :</u>			
	Surplus from Sales of Government Property,	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	0.00	0.00	0.00
5	<u>PERSONNEL COST:</u>			
5.1	<u>CONSOLIDATED REVENUE FUND CHARGES:</u>			
	The Executive / Legislature	9,000,000.00	136,210,520.00	127,210,520.00
	Local .Govt. Devt. Areas (Coordinator & Members)	4,200,000.00	0.00	(4,200,000.00)
	Community Govt. Council (PG Allowances)	12,000,000.00	0.00	(12,000,000.00)
	Sub-Total Consolidated Revenue Fund Charges	25,200,000.00	136,210,520.00	111,010,520.00
5.2	<u>PERSONNEL EMOLUMNET:</u>			
	Administration	0.00	0.00	0.00
	Finance	0.00	0.00	0.00
	Medical and Health	0.00	0.00	0.00
	Planning Research and Statistics	0.00	0.00	0.00
	Agricultural and Natural Resources	0.00	0.00	0.00
	Works, Transport and Housing	0.00	0.00	0.00
	Information, Education and Social Welfare	0.00	0.00	0.00
	Local Govt. Workers Salary (Automated Salary Payment System)	354,787,609.36	558,393,668.00	201,755,727.70
	Salaries/ Emoluments :- Primary Education(automated payment system)	265,557,700.16	0.00	(265,557,700.16)
	Salaries/ Emoluments :- Jnr Secondary Education(automated)	113,629,311.33	0.00	(113,629,311.33)

	Salaries and Allowances Council of Traditional Rulers	37,072,391.72	0.00	(37,072,391.72)
	Pensions for Local Govt. Retirees	262,856,750.48	0.00	(262,856,750.48)
	Sub-Total Personnel Cost	1,035,754,093.99	558,393,668.00	(477,360,425.99)
5.3	<u>MISCELLANEOUS:</u>			
	Adult Instructors	0.00	500,000.00	500,000.00
	NYSC Corp Member	0.00	2,700,000.00	2,700,000.00
	Postal Agents	0.00	1,000,000.00	1,000,000.00
	Imo Community Watch	0.00	2,000,000.00	2,000,000.00
	IT Students	0.00	0.00	0.00
	ENTRACO	0.00	0.00	0.00
	Casual Security Men	0.00	0.00	0.00
	Traditional; Rulers Allowance	0.00	0.00	0.00
	Others	0.00	236,499,400.00	236,499,400.00
	GRAND TOTAL MISCELLANEOUS	0.00	242,699,400.00	242,699,400.00
5.4	<u>PERSONNEL ANALYSIS:</u>			
	Total Number of Employees at the Beginning of the Year	0.00	0.00	0.00
	Total Number of Employees Employed in the Year	0.00	0.00	0.00
	Total Number of Employees Retired/Transferred or Left During the Year	0.00	0.00	0.00
	Total Number of Employees at the End of the Year	0.00	0.00	0.00
6	<u>OVERHEAD COST:</u>			
6.1	<u>OVERHEAD COSTS BY FUNCTION:</u>			
	Travel and Transport	5,800,250.00	3,100,000.00	(2,700,250.00)
	Utility Services	0.00	300,000.00	300,000.00
	Telephone and Postal Services / Fuel & Oil	0.00	200,000.00	200,000.00
	Stationery and Printing	554,000.00	4,276,000.00	3,722,000.00
	Maintenance of Office Furniture and Equipment	0.00	5,200,000.00	5,200,000.00
	Maintenance of Vehicle and Capital Assets	1,533,980.00	5,000,000.00	3,466,020.00
	Consultancy and Professional Services	0.00	0.00	0.00
	Training, Staff Development and Welfare	0.00	7,300,000.00	7,300,000.00
	Entertainment and Hospitality	8,453,500.00	2,500,000.00	(5,953,500.00)
	Miscellaneous Expenses	59,373,764.75	.00	(59,373,764.75)
	Provision of Service Materials	0.00	2,576,617.00	2,576,617.00
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils	74,980,357.92	0.00	(74,980,357.92)
	Total Overhead Cost By Function	150,695,852.67	30,452,617.00	(120,243,235.67)
	Previous years retirement	18,336,154.60	0.00	(18,336,154.60)
	Grand Total of Overhead Cost	132,359,698.07	30,452,617.00	(101,907,081.07)
6.2	<u>OVERHEAD COSTS BY SECTORS (DEPARTMENT):</u>			
	The Council	43,174,694.75	11,376,617.00	(31,798,077.75)
	Administration	8,400,000.00	4,000,000.00	(4,400,000.00)
	Finance	6,970,000.00	3,500,000.00	(3,470,000.00)
	Medical and Health	4,225,000.00	5,000,000.00	775,000.00
	Planning Research and Statistics	2,810,000.00	1,500,000.00	(1,310,000.00)
	Agricultural and Natural Resources	1,250,000.00	1,776,000.00	526,000.00
	Works, Transport and Housing	7,345,800.00	1,800,000.00	(5,545,800.00)

	Information, Education and Social Welfare	1,540,000.00	1,500,000.00	(40,000.00)
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils across various Sectors	74,980,357.92	0.00	(74,980,357.92)
	Total Overhead Cost by Sector (Department)	150,695,852.67	30,452,617.00	(120,243,235.67)
7	Security Vote	22,000,000.00	0.00	22,000,000.00
	TOTAL SECURITY VOTE	22,000,000.00	0.00	22,000,000.00
8	Integrated Farm	0.00	0.00	0.00
10	CAPITAL EXPENDITURE:			
	Transport/Rehabilitation of Roads and Bridges	0.00	750,000,000.00	750,000,000.00
	Rural Electrification/ Installation of Street Solar Light	0.00	45,000,000.00	45,000,000.00
	Environmental Sewage and Drainage	0.00	65,000,000.00	65,000,000.00
	General Administration	0.00	134,692,981.00	134,692,981.00
	Others	2,432,520.00	761,000,003.00	758,567,483.00
	Local Governments Joint Projects	1,258,600,000.00	0.00	(1,258,600,000.00)
	Various Capital expenditures incurred by BLGCA for Local Govt. Councils	426,698,603.09	0.00	(426,698,603.09)
	Total Capital Expenditure	1,687,731,123.09	1,755,692,984.00	67,961,860.91
	Unretired Advances	48,900,000.00	0.00	(48,900,000.00)
	Grand Total of Capital Expenditure	1,736,631,123.09	1,755,692,984.00	19,061,860.91

	LIQUID ASSETS			2023 N'm	2022 N'm
11	<u>CASH BALANCE:</u>				
	Cash-at-Hand			320,200.00	2,500.00
	Total Cash			320,200.00	2,500.00
12	<u>BANK BALANCE:</u>				
	<u>Name of Bank</u>	Account Name	Account Number		
	1. UBA Bank Plc	Share Prosperity	1022780679	95,532,152.17	45,907,313.66
	2. UBA Bank Plc II	Project Account	1001215253	23,234.11	23,234.11
	3. Zenith Bank Plc I	Imprest Account	1013694730	(320.19)	(320.19)
	4. Zenith Bank Plc II	Project Account	1015459766	19,564.60	19,564.60
	5. Zenith Bank Plc III	Salary Account	1012704544	14,007.94	14,007.94
	6. ECO Bank Pc	No Disclosed	509374355	23,565.20	23,565.20
	7. Union Bank Plc	-do-	-do-	24,248,794.98	24,248,794.98
	8. Zenith Bank Plc	-do-	-do-	109,654.00	109,654.00
	9. Access Bank Plc	-do-	-do-	10,400.00	10,400.00
	10. FCMB Plc	-do-	-do-	1000.00	1000.00
	11. Okpofe MFB Ltd	-do-	-do-	(123,473.59)	(123,473.59)
	12. Zenith Bank PLC.	Imprest Account	1228383096	4,000,981.54	0.00
	Sub Total Bank			123,859,560.76	70,233,740.71
		Grand Total Cash and Bank Equivalent		124,179,760.76	70,236,240.71

13	SALARY ADVANCE	2023 N'm	2022 N'm
1	Odom Eugene	11,332.00	11,332.00
2	Njoku Rhoda	12,862.60	12,862.60
3	UwaOluchi	11,986.00	11,986.00
4	Ibekwe Godwin	8,500.00	8,500.00
5	Obasi John	5,500.00	5,500.00
6	Ndukwu Ambrose	39,252.41	39,252.41
7	Iheanacho Ann	14,274.75	14,274.75
8	Njoku Bernadine	9,900.00	9,900.00
9	OsuagwuAthana	12,013.70	12,013.70
10	Nwoke Nicholas	18,867.20	18,867.20
11	UchennaAugustina	1,914.00	1,914.00
12	Caroline Uzoanya	3,217.50	3,217.50
13	DimgbaAkudo	20,025.50	20,025.50
14	Amadi B.O.	71,328.16	71,328.16
15	EluwIkechi	200,000.00	200,000.00
16	Ujowundu A.C. (Hon)	200,000.00	200,000.00
17	NwangwuUche (Hon)	80,000.00	80,000.00
18	Okeke F.C.	68,649.00	68,649.00
19	Osuagwu Dominic	11,613.00	11,613.00
20	Opara Sampson	20,514.00	20,514.00
21	Anufor J.U.	37,089.00	37,089.00
22	Akwukwuegbu Isaac	13,000.00	13,000.00
23	Njoku Victor E.	24,676.17	24,676.17
24	Ogbonna M.E.	59,604.00	59,604.00
25	Akujuobi E.C.O.	11,333.00	11,333.00
26	Ohale Julius	15,207.00	15,207.00
27	NwaohaFinbar	21,327.00	21,327.00
28	Onwukwe Christian	21,885.00	21,885.00
29	Osuma Francis	18,537.00	18,537.00
30	Uchegbulam Celestine	13,300.00	13,300.00
31	OnuohaIjeoma	16,513.75	16,513.75
32	AmaikeLivinus	28,000.00	28,000.00
33	Nwachukwu P.C.	13,300.00	13,300.00
34	Nwanedo Benedict	9,209.00	9,209.00
35	Nwanguma P.C.	19,536.00	19,536.00
36	Ogu Veronica	15,974.25	15,974.25
37	Onuegbulem M.O.	17,105.00	17,105.00
38	OzurumbaNduka	39,425.50	39,425.50
39	Ihekoronye Cinderella	13,250.00	13,250.00
40	Amadi Agnes	2,341.66	2,341.66
41	Nwaogu Vincent	14,162.50	14,162.50
42	OguUchenna	16,513.75	16,513.75
43	Lemunna H.A.	63,210.00	63,210.00
44	Elemenba C.A.	19,544.00	19,544.00
45	Ukaegbu Martina	15,790.00	15,790.00
46	ChiomaElendu	12,681.00	12,681.00
47	Enweremba J.C.	18,898.00	18,898.00
48	Geoffrey	12,358.00	12,358.00
49	Sundry Staff (Recovery)	(321,823.46)	(321,823.46)
50	Iwuji Joy	38,064.00	38,064.00
51	Iheonunaekwu Dorothy	13,838.00	13,838.00
52	Azu Victor	165,917.72	165,917.72
53	A.C. Chikere	73,778.82	73,778.82
54	Ndukwu Ambrose	39,252.41	39,252.41
55	OguUchenna	30,642.00	30,642.00
56	OsuagwuAugustina C.	11,570.00	11,570.00
57	IbeEucharia C.	28,312.95	28,312.95

58	Odokara Charles	33,693.17	33,693.17
59	Amaechi John	<u>79,860.00</u>	<u>79,860.00</u>
	TOTAL	<u>1,598,626.01</u>	<u>1,598,626.01</u>

		2023 N'm	2022 N'm
14	IMPREST:		
1.	B. C. Ugboaja (DAGS)	1,500,000.00	1,500,000.00
2.	Steve Ibe O. (TR)	300,000.00	300,000.00
3.	Barr. E. C. Oduah (HPM)	250,000.00	250,000.00
4.	Jude Jieme (I/A)	455,000.00	455,000.00
5.	I.N. Ibecheozor	1,085,000.00	1,085,000.00
6.	OluchiNwokoro	1,085,000.00	1,085,000.00
7.	N.C. Akujiobi	810,000.00	810,000.00
8.	Camillus Aguocha	2,200,000.00	2,200,000.00
9.	EmekaNnorom	360,000.00	360,000.00
10.	Leonard Nwosu	970,000.00	970,000.00
11.	Emenawuibe H.C.	20,000.00	20,000.00
12.	Hon. (Mrs.) Chioma Tycoon Onwumere (TC C/Man)	8,246,000.00	8,246,000.00
13.	Offor D.E.	395,000.00	395,000.00
14.	IwuanyanwuRoseline C.	210,000.00	210,000.00
15.	Okereke C.N.	60,000.00	60,000.00
16.	Anyanwu C.O.C.	800,000.00	800,000.00
17.	Obani H.N.	30,000.00	30,000.00
18.	Justin Mbagwu	50,000.00	50,000.00
19.	Chris Nwaogu	50,000.00	50,000.00
20.	P.C. Inyama	50,000.00	50,000.00
21.	Josiah Echichie	50,000.00	50,000.00
22.	Vivian Ogu	50,000.00	50,000.00
23.	Chy Emma Anosike	400,000.00	400,000.00
24.	Emma Ahaghotu	50,000.00	50,000.00
25.	David Ezenwoke	50,000.00	50,000.00
26.	NwosuMezie	50,000.00	50,000.00
27.	Onyenere Innocent	50,000.00	50,000.00
28.	Orji Chidubem	50,000.00	50,000.00
29.	Onunekwu Florence	50,000.00	50,000.00
30.	Iwuanyanwu ,C. A. (DAGS)	300,000.00	300,000.00
31.	Emenyenu, S.M (Mrs.)	450,000.00	450,000.00
32.	Nwulu, G.N. (Mrs.) (Cashier)	575,000.00	575,000.00
33.	Eke Emmanuel	1,965,000.00	1,965,000.00
34.	Osuji B N D	670,000.00	670,000.00
35.	Damian Okpara	995,000.00	995,000.00
36.	Hon. Anyanwu Bob	2,400,000.00	2,400,000.00
37.	Hon. Lolo G. O. Ehirindu	350,000.00	350,000.00
38.	Manu Phil Onye (DAGS)	809,000.00	809,000.00
39.	IhekoronyeCalistus	100,000.00	100,000.00
40.	Ogbuji Samuel	200,000.00	200,000.00
41.	Sam – Kamange .I.	645,000.00	645,000.00
42.	Okere C. O.	1,310,000.00	1,310,000.00
43.	OnyensdiriChimezie	550,000.00	550,000.00
44.	Irojiogu O.J	1,280,000.00	1,280,000.00
45.	Ibecheozo	520,000.00	520,000.00
46.	Ayoka Magaret	1,780,000.00	2,020,000.00
47.	OnonogboMagaret	520,000.00	520,000.00
48.	EgbuleUchenna	990,000.00	510,000.00
49.	Agnes Uchegbu	1,540,000.00	1,590,000.00
50.	Hon Nwosu Ambrose	350,000.00	350,000.00

51	Nnaji Julius K	350,000.00	350,000.00
52	OgbonnaAmarachi	350,000.00	350,000.00
53	UnalakaKizito	350,000.00	350,000.00
54	AmadikwaOkechukwu	350,000.00	350,000.00
55	Ohakwe John O	350,000.00	350,000.00
56	AdinduUgochukwu	350,000.00	350,000.00
57	AnyanwuMalachy	350,000.00	350,000.00
58	Agbakwuru Florence	350,000.00	350,000.00
59	Nwachukwu Peter	350,000.00	350,000.00
60	Isiguzo Agnes	350,000.00	350,000.00
61	NwachukwuOkechukwu	350,000.00	350,000.00
62	OkojoOgechi	350,000.00	350,000.00
63	Hon IroemehGetrude	3,750,000.00	3,750,000.00
64	Hon Okedinachi	2,500,000.00	2,500,000.00
65	Hon ChiomaOnwumere	7,500,000.00	7,500,000.00
66	Hon Arch AnyanwuUchenna	50,000.00	50,000.00
67	Hon UcheAchilonu	50,000.00	50,000.00
68	Hon Barr AhanekuChinonso	50,000.00	50,000.00
69	Hon AkomaCyriacus	50,000.00	50,000.00
70	Rt Hon MichealAnyanwu	50,000.00	50,000.00
71	Hon Oscar ObiomaNjoku	50,000.00	50,000.00
72	Hon Ihuoma Thaddeus T	50,000.00	50,000.00
73	Rt Hon EzuruikeChinonye	50,000.00	50,000.00
74	Hon EvangOgudoro Christopher	50,000.00	50,000.00
75	Hon Nwadi C Odibo	50,000.00	50,000.00
76	Hon Inyam,A Pius N	50,000.00	50,000.00
77	Hon AmanzeRoseline	50,000.00	50,000.00
78	Hon Eke Ngozi A	50,000.00	50,000.00
79	Hon Bright Inyama	50,000.00	50,000.00
80	Hon Dr U K EmeziMbaise	50,000.00	50,000.00
81	Hon Ukandu Kingsley	50,000.00	50,000.00
82	Hon IwuohaIkechukwu	50,000.00	50,000.00
83	Hon Onuoha Chizuru	50,000.00	50,000.00
84	Hon NwaimoOnyekachi A	50,000.00	50,000.00
85	Hon AmuzieUdochukwu	50,000.00	50,000.00
86	Hon NgokweNsylvester A	50,000.00	50,000.00
87	Hon Okeahialam Charity	50,000.00	50,000.00
88	Hon P C Ihioma	50,000.00	50,000.00
89	Hon AnyanwuObioma	50,000.00	50,000.00
90	Hon Magnus Uwalaka	50,000.00	50,000.00
91	Hon Nwachukwu Thaddeus	50,000.00	50,000.00
92	Hon Pastor Ihioma U	50,000.00	50,000.00
93	Hon AlozieChibueze	50,000.00	50,000.00
94	Hon. Frank Onyeberechi	24,500,000.00	24,500,000.00
95	Okeke Mercy Chioma	2,320,000.00	2,080,000.00
96	Osuji Rosemary	1,320,000.00	1,320,000.00
97	NwagboNdidi	940,000.00	940,000.00
98	Ozor R. O.	900,000.00	900,000.00
99	Ndukwu Val	720,000.00	720,000.00
100	Unanka Gabriel	1,740,000.00	1,500,000.00
101	IroemeGetrude	3,500,000.00	3,500,000.00
102	Iroegbu Franklin	1,530,000.00	1,130,000.00
103	Rosemary Nwosu	77,499.99	77,499.99

104	Charles Ebeh	621,784.94	621,784.94
105	CathrineOnyeberechi	6000,000.00	6000,000.00
106	Eluma Joseph	360,000.00	60,000.00
107	EkehChinedu	1,660,000.00	1,480,000.00
108	ChikwenduRufina	900,000.00	240,000.00
109	Duru Clinton Obilor	1,480,000.00	1,480,000.00
110	Njoku H.I.S.	1,570,000.00	1,570,000.00
111	Onyekwere Kingsley	1,400,000.00	1,400,000.00
112	UgoUgbaja	1,360,000.00	1,360,000.00
113	Ayoka Margret	900,000.00	900,000.00
114	Uchegbu Agnes	500,000.00	500,000.00
115	Eze Maryjoan	220,000.00	330,000.00
116	Olivia Daniels	670,000.00	670,000.00
117	Agwuonye Patience	110,000.00	110,000.00
118	Hon. C.C. Ojukwu	0.00	2,308,014.25
119	Ndunne Jones	193,927.00	620,000.00
120	Ubuchi Njoku	620,000.00	620,000.00
121	Sunday Ihedigwu	620,000.00	620,000.00
122	Livinus Ebiringa	620,000.00	620,000.00
123	Uzodinma Charles	620,000.00	620,000.00
124	Osuek Festus	620,000.00	620,000.00
125	Ahamba Eze	620,000.00	620,000.00
126	Chukwuma Emehgaraibe	620,000.00	620,000.00
127	Onuoha Attanesius	620,000.00	620,000.00
128	Vitalis Uwazie	620,000.00	620,000.00
129	Anyanwu Sabinus	620,000.00	620,000.00
130	Ndukwu John	620,000.00	620,000.00
131	Rosemary Nwosu	620,000.00	620,000.00
132	Charles Eke	620,000.00	620,000.00
133	Okorie Rita .I	240,350.00	0.00
134	Ohanu Damian	180,000.00	0.00
135	Ejiakonye Uzoma	150,000.00	0.00
	Grand Total For Imprest	8824277	121,562,299.18
15	SERVICE ADVANCE:		
	<u>PROJECT ADVANCES:</u>		
15.1	<u>INTEGEATED FARM PROJECT:</u>	2023 N'm	2022 N'm
	Mr. Ihekoronye Camillus	<u>1,177,650.00</u>	<u>1,177,650.00</u>
	Sub-Total Integrated Farm Project	1,177,650.00	1,177,650.00
15.2	<u>CHAPEL PROJECT</u>		
	i. Construction of Chapel	0.00	0.00
	ii. Purchas of Solar Panel	<u>5,620,000.00</u>	<u>5,620,000.00</u>
	Sub-Total Chapel Project	5,620,000.00	5,620,000.00

15.3	<u>GRADING OF ROADS:</u>		
1.	Hon. (Mrs.) Cioma Tycoon Onwumere	2,000,000.00	2,000,000.00
2.	Hon. NjokuIyke	2,710,000.00	2,710,000.00
3.	Hon. Chief Ogu Justin	1,570,000.00	1,570,000.00
4.	Hon. Dr. IfeanyiNwachukwu	1,855,000.00	1,855,000.00
5.	Hon. Nwosu Silas	1,285,000.00	1,285,000.00
6.	Hon. (Mrs.) Chikezie	1,285,000.00	1,285,000.00
7.	Hon. Ogwunga Basil	1,855,000.00	1,855,000.00
8.	Hon. Onyenere, Innocent	1,305,000.00	1,305,000.00
9.	Hon. D. Brown	1,855,000.00	1,855,000.00
10.	Hon. Inyama Prince	1,855,000.00	1,855,000.00
11.	Hon. Chief Dr. Eke Hilary	1,855,000.00	1,855,000.00
12.	Hon. Anosike Emma	1,285,000.00	1,285,000.00
13.	Eluma Joseph	<u>16,670,000.00</u>	<u>16,670,000.00</u>
	Sub -Total Road Grading	48625000.00	37,385,000.00
15.4	<u>RENOVATION OF BUILDINGS:</u>		
i	Hon. (Mrs.) Chioma Tycoon Onwumere	2,000,000.00	2,000,000.00
ii	Eluma Joseph	<u>20,000,000.00</u>	<u>20,000,000.00</u>
	Sub -Total Renovation of Buildings	22,000,000.00	22,000,000.00
15.5	<u>ONGOING PROJECT.</u>		
	Eluma Joseph	3,250,000.00	0.00
	Sub-Total Ongoing Project	3,250,000.00	0.00
15.6	<u>ROOFING OF BUILDING</u>		
	Eluma Joseph	11,632,862.00	0.00
	Sub-Total Roofing of Building	11,632,862.00	0.00
15.7	<u>SOLAR STREET LIGHT</u>		
	Eluma Joseph	5,736,158.00	0.00
	Sub-Total Solar Street Light	5,736,158.00	0.00
15.8	<u>RECONSTRUCTION OF SECURITY HOUSE</u>		
	Eluma Joseph	2,206,658.00	0.00
	Sub-Total Reconstruction of Security House	2,206,658.00	0.00
15.9	<u>CONSTRUCTION OF CULVERT</u>		
	Eluma Joseph	670,000.00	0.00
	Sub-Total Construction of Culvert	670,000.00	0.00
15.10	<u>REPLACEMENT OF BROKEN WINDOWS</u>		
	Engr. Eribe Ndubuisi	5,869,250.00	0.00
	Sub-Total Replacement of Broken Windows	5,869,250.00	0.00
15.11	<u>SOLAR STREET LIGHT</u>		
	Engr. Eribe Ndubuisi	6,545,000.00	0.00
	Sub-Total Solar Street Light	6,545,000.00	0.00
	<u>RECONSTRUCTION OF COLLAPSED FENCE</u>		
	Engr. Eribe Ndubuisi	7,585,750.00	0.00
	Sub-Total Reconstruction of Collapsed Fence	7,585,750.00	0.00

15.5	PERSONAL ADVANCE:	2023	2022
1.	NjokuChibuzor	60,000.00	60,000.00
2.	Nwokie Elizabeth	4,000.00	4,000.00
3.	OkechukwuGoodluck	100,000.00	100,000.00
4.	Ibe Eugene	2,000.00	2,000.00
5.	Akuwudike (Mrs.) TR'S Wife	100,000.00	100,000.00
6.	OsuagwuKelechi (Mrs.)	100,000.00	100,000.00
7.	NwadikeChinagoro	3,000.00	3,000.00
8.	Okpara Damian O. (DAGS)	1,220,000.00	1,220,000.00
9.	Osuji Rosemary	1,609,400.00	1,609,400.00
10.	Dr. OsuagwuKelechi (SOLAD)	3,420,000.00	3,420,000.00
11.	NnoromEmeka	235,000.00	235,000.00
12.	Anyanwu C. O. C.	620,000.00	620,000.00
13.	Anyanwu Cynthia C.	44,630.00	44,630.00
14.	Anyanwu A. I. (Mrs.)	18,000.00	18,000.00
15.	Anyanwu John	200.00	200.00
16.	Anyanwu Rose	3,000.00	3,000.00
17.	Amadi E.E.	85,493.00	85,493.00
18.	Amadi A.C.K.	2,000.00	2,000.00
19.	Akanwa A.I.	9,643,519.62	9,643,519.62
20.	AbanweZeph	3,855.00	3,855.00
21.	Awujia A.C.	3,416.00	3,416.00
22.	Anosike (Mrs.)	227,010.00	227,010.00
23.	Agwatu H. N.	700.00	700.00
24.	Amaefule Simon	1,660.00	1,660.00
25.	Alichukwu Christian	20,600.00	20,600.00
26.	Anurunwa F. C.	30,000.00	30,000.00
27.	AzukaMarcellinus	4,080.00	4,080.00
28.	Hon. Anthony C.	2,000.00	2,000.00
29.	Echebiri	70,000.00	70,000.00
30.	A.D.P. Owerri	1,170.00	1,170.00
31.	Adimegwu S.O.S.	56,000.00	56,000.00
32.	Anyanwu Reginald	32,750.00	32,750.00
33.	Akwaja D.C	6,300.00	6,300.00
34.	Anukam Vitus	10,000.00	10,000.00
35.	Anuruo E.	27,500.00	27,500.00
36.	Anufor J.U.	408,990.00	408,990.00
37.	Amarizie Jonas	3,900.00	3,900.00
38.	Akuchie D.O.	210,000.00	210,000.00
39.	Akujuobi P.C.O.	54,500.00	54,500.00
40.	AmaikeLivinus	1,000.00	1,000.00
41.	AgadaOkey	380,000.00	380,000.00
42.	Anufor Florence	30,000.00	30,000.00
43.	Amaechi Agnes	1,300,000.00	1,300,000.00
44.	Amadi B.O.	350.00	350.00
45.	Anyanwu L.O.	1,588,200.00	1,588,200.00
46.	Hon. Mark Adindu	745,000.00	745,000.00
47.	Anosike Leonard	70,000.00	70,000.00
48.	Ajunwoke Festus	50,000.00	50,000.00
49.	Alozie Rowland	555,554.50	555,554.50
50.	Agim Herbert C.	30,000.00	30,000.00
51.	AmuguSerginus	56,800.00	56,800.00

52	AmanzeDikeocha	700,000.00	700,000.00
53	Agbai C.O.	510,000.00	510,000.00
54	Amaefule D.O.	1,600.00	1,600.00
55	Anosike A.U.	1,506,200.00	1,506,200.00
56	Aguguom C.J.	480,000.00	480,000.00
57	Aguoha C.O.	76,500.00	76,500.00
58	Agodike Stella	1,500.00	1,500.00
59	Amos Vidawu	4,500.00	4,500.00
60	Akano P.E.N.	502,000.00	502,000.00
61	Agbakwum Godwin C.	100,000.00	100,000.00
62	BukaPinder	4,000.00	4,000.00
63	Chukwu M.O.	68,050.00	68,050.00
64	Cookey Christian	3,500.00	3,500.00
65	Chima A.A.	14,700.00	14,700.00
66	ChilakaAnthonia	3,726.12	3,726.12
67	Chukwuka H.C.	2,230.00	2,230.00
68	Hon. Chima Ray	28,000.00	28,000.00
69	Chukwunyere C.C.	71,000.00	71,000.00
70	Chilaka Magnus	55,100.00	55,100.00
71	ChimaRemigius	9,000.00	9,000.00
72	Chukwuocha C.C.	100,000.00	100,000.00
73	Hon. Tim Azubuike	2,700,000.00	2,700,000.00
74	Anele C.U.	40,000.00	40,000.00
75	Amarachi Amanze	4,000.00	4,000.00
76	Chief Magistrate	230,000.00	230,000.00
77	Chairperson (Nguma P.)	290,000.00	290,000.00
78	Alozie Chidiebere	7,237.84	7,237.84
79	Azu Victor	831,000.00	831,000.00
80	Alozie Isabella	18,500.00	18,500.00
81	Anaele B.C.	40,000.00	40,000.00
82	Akajuobi N.C.	215,000.00	215,000.00
83	Mrs. Akudike L.	449,824.68	449,824.68
84	Akuwudike C. Mrs.	700,000.00	700,000.00
85	Hon. Ahaneku R.I.C.	668,000.00	668,000.00
86	A.C. Chikere	450,000.00	450,000.00
87	Anyanwu G.O.	830,000.00	830,000.00
88	Edmund Ugorji	7,000.00	7,000.00
89	D.F.R.R.I.	12,000.00	12,000.00
90	Director World Trade Center Owerri	1,440.00	1,440.00
91	Diala J.C.	43,270.00	43,270.00
92	Duru M.	2,000.00	2,000.00
93	Dike R.O.	460,000.00	460,000.00
94	Dike B.O	1,795,000.00	1,795,000.00
95	Dibia A.O.	210,000.00	210,000.00
96	Eke C.C. (Mrs.)	1,297,300.00	1,297,300.00
97	Nneka G.K.	2,144,143.00	2,144,143.00
98	Njoku C.O.A.	144,700.00	144,700.00
99	Hon. Nwachukwu Monique	330,000.00	330,000.00
100	Ndukwu V.O.	930,000.00	930,000.00
101	Njoku J.C.	20,000.00	20,000.00
102	Njoku Sophia	487,000.00	487,000.00
103	Njoku Patrick	4,150,000.00	4,150,000.00
104	Nkwuocha Ethel	67,000.00	67,000.00

105	Nwaiwu Stephen	2,000.00	2,000.00
106	Nwosu Leonard	30,000.00	30,000.00
107	Nwaru Bede	263,000.00	263,000.00
108	Nwagubor Edwin	218,600.00	218,600.00
109	Nwagwu Ben	104,000.00	104,000.00
110	Orih C.O. (Chief)	514,776.50	514,776.50
111	Okpokiri V.A.	300.00	300.00
112	Okechukwu V.A.	278.97	278.97
113	Odom M.U.	2,800.00	2,800.00
114	Orji B.A.	8,000.00	8,000.00
115	Osuagwu J.N.	31,999.00	31,999.00
116	Oguh R.N. (Mrs.)	2,232,130.00	2,232,130.00
117	Onyenchido Olivia	672.00	672.00
118	Obierofu E.M.O.	6,915.00	6,915.00
119	Ofulaka T.E.	5,000.00	5,000.00
120	Okorie I.O.	400.00	400.00
121	Odom U.	39,132.00	39,132.00
122	Osueke Rufus	333.00	333.00
123	OkparaKelechi	10,000.00	10,000.00
124	Obasi Justin	313.34	313.34
125	Onyeaju C.U.	520.00	520.00
126	Ogu B.O.	82,250.00	82,250.00
127	Ojimadu C	16,390.00	16,390.00
128	Okonkwo Chika	98,660.00	98,660.00
129	Ogulewe G.M.	2,000.00	2,000.00
130	OnyechidoIkechi	302,440.00	302,440.00
131	Ogu Veronica	1,335,000.00	1,335,000.00
132	Odoemena Catherine	800.00	800.00
133	Onwuka G.C. (Mrs.)	51,600.00	51,600.00
134	Hon. OhiaEleazar	10,000.00	10,000.00
135	Orji Nnamdi (Hon)	4,050.00	4,050.00
136	Onwuka S.	539.00	539.00
137	Osonma Francis	27,598.00	27,598.00
138	Onyekwe Hillary	550.00	550.00
139	Ogundu R. (Mrs.)	176,000.00	176,000.00
140	Obasi M. (Hon.)	3,000.00	3,000.00
141	Onuoha Longinus	95,000.00	95,000.00
142	Osimiri Malachy	215,000.00	215,000.00
143	Orji K.I.	4,715,500.00	4,715,500.00
144	Odom B.	19,000.00	19,000.00
145	Otti K.C.	144,950.00	144,950.00
146	OkekeRoseline	6,000.00	6,000.00
147	Osuagwu C.O.	106,000.00	106,000.00
148	Okoroegbe C.A.	377,520.00	377,520.00
149	OguUchenna	203,500.00	203,500.00
150	Obani H.N.	1,300,500.00	1,300,500.00
151	Oga M.I.	28,000.00	28,000.00
152	Odom Chikere	10,000.00	10,000.00
153	Ogune T. Onyeweze	20,000.00	20,000.00
154	OhanuAnselem	3,000.00	3,000.00
155	Onyechere E.O.	1,000.00	1,000.00
156	Osuagwu Athan	8,200.00	8,200.00
157	Okoro C.A.	760,000.00	760,000.00

158	Ogbonna V.A.	29,373,000.00	29,373,000.00
159	Okpachu Israel	4,827,000.00	4,827,000.00
160	Ogudo Allison	1,500.00	1,500.00
161	Ogbonna Charity	1,550.00	1,550.00
162	Osueke Victor Azuh	180,000.00	180,000.00
163	Oguorodi Oshewe Chuks	12,000.00	12,000.00
164	Ogudo Basil	710,000.00	710,000.00
165	Onyemauwa Okereke	2,039,750.00	2,039,750.00
166	Okereke G.C.	495,000.00	495,000.00
167	Obianeli C.I.	1,405,000.00	1,405,000.00
168	Ofoleta App. Jonnie	2,341,000.00	2,341,000.00
169	Ohagwam Chioma	19,000.00	19,000.00
170	Odom Eugene	63,496.00	63,496.00
171	Osundu Chinyere	3,000.00	3,000.00
172	Ugwoh M.B.	553,800.00	553,800.00
173	Ukanwa Onyeizu C.	969,600.00	969,600.00
174	Ukachi Christopher	9,000.00	9,000.00
175	Emegbara E.E.	2,851,470.00	2,851,470.00
176	Ibecheozor I.N.	8,605,060.00	8,605,060.00
177	Igbo Precious	330,000.00	330,000.00
178	Isiguo C (Hon)	600,000.00	600,000.00
179	Emereuwa H.C.	27,000.00	27,000.00
180	Inyanwa Kingsley	30,000.00	30,000.00
181	Osuagwu P.C.	100,000.00	100,000.00
182	Onyenagubor Donatus	50,000.00	50,000.00
183	Osuagwu Charlton	26,524,000.00	26,524,000.00
184	Osua A.C.	80,000.00	80,000.00
185	Onyedinma V.O.	1,160,000.00	1,160,000.00
186	Ochulor J.B.	1,420,000.00	1,420,000.00
187	Odoemena M.C.	725,090.00	725,090.00
188	Osumuo Clifford	4,600.00	4,600.00
189	Ogu Immaculate	2,380,000.00	2,380,000.00
190	Opara Sampson	70,000.00	70,000.00
191	Odokara Charles	5,000.00	5,000.00
192	Ofielu G.I.	20,000.00	20,000.00
193	Obiefuna Clara	2,960,000.00	2,960,000.00
194	Onyirima F.A.	162,453.00	162,453.00
195	Otuonye J.A.	15,000.00	15,000.00
196	Ogbonna Felix	60,000.00	60,000.00
197	Okoro P.I.	14,000.00	14,000.00
198	Okuru I.O.	8,000.00	8,000.00
199	Okoro N.I.	50,000.00	50,000.00
200	Okparaacke C.A.	116,734.00	116,734.00
201	Ogbonna Adol	210,000.00	210,000.00
202	Osuagwu (Mrs.)	300,000.00	300,000.00
203	Okeke R.C.	10,000.00	10,000.00
204	Odoemena Anthonia	44,500.00	44,500.00
205	Okekeafor Hillary	250,000.00	250,000.00
206	Ogbonna M.E.	35,770.34	35,770.34
207	Imo Ifeyinwa	50,000.00	50,000.00
208	Deregbe A. (SSS)	6,000.00	6,000.00
209	Uzomma C.I.	4,374.00	4,374.00
210	Ugbaja D.A.	12,145.50	12,145.50

201	Ugaja J. (Mrs.)	7,210.00	7,210.00
212	Ugbaja B.C.	129,672.00	129,672.00
214	Ukabiala Philip	2,213.00	2,213.00
214	Uzoma B.O.	3,200.00	3,200.00
215	Ukeje M.C.	7,000.00	7,000.00
216	Ugo J.C.	73,000.00	73,000.00
217	Udoka E.	3,550.00	3,550.00
218	Hon. Ujownudu A.	16,612,400.00	16,612,400.00
219	Ugoh M.N.	30,000.00	30,000.00
220	Udosirinwa C.E.	490,000.00	490,000.00
221	Uzoegbu Samuel	50,000.00	50,000.00
222	Ukandu Dominic	50,000.00	50,000.00
223	Ukpabi Alulegwu (Hon)	780,000.00	780,000.00
224	Uwahamo Ifeanyi	30,000.00	30,000.00
225	Umunna P.O.	89,000.00	89,000.00
226	Udensi S.U.	50,000.00	50,000.00
227	Uruakpa E.C.	5,000.00	5,000.00
228	Uzowuru Lawrence N.	600,000.00	600,000.00
229	Ujobundu Ambrose	1,670,000.00	1,670,000.00
230	Uchendu Augustine	18,000.00	18,000.00
231	Ugbegbulem Celestine	5,000.00	5,000.00
232	Ukaegbu Martina	12,543.00	12,543.00
233	Ugorji Marcel	650.00	650.00
234	Ugorji Angelina	5,000.00	5,000.00
235	Dimegwu Jude	20,000.00	20,000.00
236	Ogbonna Eunice	20,000.00	20,000.00
237	Nwachukwu George	1,000.00	1,000.00
238	OkekeRoseline	6,000.00	6,000.00
239	Amadi E.E.	85,493.00	85,493.00
240	DimgbaUgoeze	3,000.00	3,000.00
241	Hon. Jerome	16,000.00	16,000.00
242	Anyanwu Daniel	8,780.00	8,780.00
243	OnyenakaRemigius	9,000.00	9,000.00
244	Ogundi B.	421,000.00	421,000.00
245	E.M. Onuoha	1,360.00	1,360.00
246	Chima Dick	7,125.00	7,125.00
247	Ogbaraegbe Samuel	500.00	500.00
248	Njoku Bethel	2,000.00	2,000.00
249	Anyanwu Peter	400.00	400.00
250	Prince O.	1,118.00	1,118.00
251	Akaji Maxi	141,790.00	141,790.00
252	Nwoke Elizebeth	972.00	972.00
253	Igbolekwu D.O.	9,142,638.00	9,142,638.00
254	IKwuegbu Edith	180,000.00	180,000.00
255	Onwukwe Florence	2,600.00	2,600.00
256	Onyenoro Jacob	100.00	100.00
257	Ogbachu Israel	4,501,146.00	4,501,146.00
258	Ihekoronye H.	412,440.00	412,440.00
259	Ikojo M.I. (Lady)	45,000.00	45,000.00
260	Nzekwe V.	50,000.00	50,000.00
261	Enweremadu Julius	221,000.00	221,000.00
262	Eunice Uruakpa (late)	50,000.00	50,000.00
263	Ihemeje L.I.	18,402.00	18,402.00

264	Igbokwe Cletus	51,260.00	51,260.00
265	Izunwa E.U. (Mrs.)	5,008.00	5,008.00
266	Ihuoma S.C.	6,450.00	6,450.00
267	Iroakazi A.C.	15,050.00	15,050.00
268	Ihieri Joseph	96,600.00	96,600.00
269	Ike D.I.	28,000.00	28,000.00
270	Isa Mohammed	8,800.00	8,800.00
271	Iwe A.A.	139,600.00	139,600.00
272	Ihuoma Isabella	5,000.00	5,000.00
273	Iwuji Joy O.	38,064.00	38,064.00
274	IbekweEmeka	40,800.00	40,800.00
275	IhuomaEmeka	7,500.00	7,500.00
276	Iwuanynwu C.A.	1,943,000.00	1,943,000.00
277	Iwueze E.E.	252,000.00	252,000.00
278	Ibole Salome	32,800.00	32,800.00
279	Ihedirinwa John	13,000.00	13,000.00
280	Iro Boniface	16,068.00	16,068.00
281	Iwunna P.A.	170,000.00	170,000.00
282	Ibekwe Godwin	30,300.00	30,300.00
283	DuruAdolphus	20,000.00	20,000.00
284	EzeChima Paul	15,000.00	15,000.00
285	Iheanacho Anna	937,300.00	937,300.00
286	Ekwekwe V. Nze	300,000.00	300,000.00
287	Kanu E.C.	14,200.00	14,200.00
288	KwekweDorathy	52,000.00	52,000.00
289	Madu Mac	10,689.00	10,689.00
290	Megwa F.C.	88,150.00	88,150.00
291	Madubike J.N.	1,030.00	1,030.00
292	Mbagwu G.U.	30,600.00	30,600.00
293	Madu Georgina	16,000.00	16,000.00
294	MaduakoJoachin	103,500.00	103,500.00
295	Maduka Bishop	60,000.00	60,000.00
296	MegbeodumJuson	50,000.00	50,000.00
297	Bonu G.A.	189,010.00	189,010.00
298	Mgbeodum Innocent	1,050,000.00	1,050,000.00
299	Mberekpe K.C.	270,000.00	270,000.00
300	AlaomaNwosu	4,150.00	4,150.00
301	Nwogwugwu I.O.	435,550.00	435,550.00
302	Nwachukwu A.I.C.	1,438,959.00	1,438,959.00
303	Ndu R.E.	9,440.00	9,440.00
304	Nwogu D.A.	2,857.00	2,857.00
305	Nwachukwu Emmanuel	10,000.00	10,000.00
306	Edibiwe Charles	50,000.00	50,000.00
307	J.M.A. Sinulo	67,000.00	67,000.00
308	Usoanya C.	4,500.00	4,500.00
309	Nwogu Edith	69,000.00	69,000.00
310	Dr. Henry Nwachukwu	2,000.00	2,000.00
311	Ekeocha Mike	430,555.00	430,555.00
312	OhanuAnselem	15,080.00	15,080.00
313	Onwukam C.N.	300.00	300.00
314	Onyekwe J.U.	3,169,380.00	3,169,380.00
315	Nwagwu S.N.	3,085,241.00	3,085,241.00
316	D.I. Okoro	1,400.00	1,400.00

317	Okoro M.I.	50,000.00	50,000.00
318	Echegiri (Hon. Mrs.)	150,000.00	150,000.00
319	NwangwuUche (Hon)	280,000.00	280,000.00
320	Onyechima U.O.	430,000.00	430,000.00
321	Diala A.C.	30,000.00	30,000.00
322	Onyimba F.A.	30,000.00	30,000.00
223	DikeochaAmanze	50,000.00	50,000.00
324	Edede L.N.	666,528.02	701,103.37
325	Elememba C.A.	29,510.00	29,510.00
326	Eboh L.O.E.	430,000.00	430,000.00
327	Enyidede C.E.	24,400.00	24,400.00
328	EbubedikeZeph	8,000.00	8,000.00
329	Egtholi S.N.	20,000.00	20,000.00
330	Ebere Charles	9,390.00	9,390.00
331	Esonu G.O.	2,080.00	2,080.00
332	Emele Esther	550.00	550.00
333	Eguzoro Alison	500.00	500.00
334	Enweremadu G.C.	351,050.00	351,050.00
335	Eluchie J. (Hon)	146,000.00	146,000.00
336	ElunduNgozi	1,350.00	1,350.00
337	Ebiringa Festus (Hon)	115,000.00	115,000.00
338	Emesube S.O.	3,000.00	3,000.00
339	Emedom M.N.	3,000.00	3,000.00
340	EmereoleScholastica	300,000.00	300,000.00
341	EgbulonuNjoku D.	362,000.00	362,000.00
342	Ekeocha Mike	1,027,000.00	1,027,000.00
343	EchenduMalachy	3,000.00	3,000.00
344	EmezuomChima	5,000.00	5,000.00
345	EnyisoNzenwata	50,000.00	50,000.00
346	Echegiri E. (Mrs.)	646,000.00	646,000.00
347	Ebinyasi C.K.	4,789,000.00	4,789,000.00
348	Ezealla Rose O.	700,000.00	700,000.00
349	Ezindu I.E.A.	232,000.00	232,000.00
350	Ihuoma M.E. (Chief)	11,100.00	11,100.00
351	Ndukwu L.O.	3,378.00	3,378.00
352	Nnamdi Lawrence	3,770.00	3,770.00
353	Nnodim J.N.	100.00	100.00
354	NwaruAnthonia	147.25	147.25
355	Njoku M.A.	1,178.00	1,178.00
356	Nwosu Felix	144.50	144.50
357	Lolo Nwogwugwu, B.	3,300.00	3,300.00
358	Nwoko C.O.	356.67	356.67
359	Nwachukwu Moses	39,810.00	39,810.00
360	Nnoha F.O.	5,230.00	5,230.00
361	Nwogu V.A.	823.00	823.00
362	Njoku K.U.	71,022.00	71,022.00
363	Njoku D.O.	82,800.00	82,800.00
364	Nwachukwu Maurice	58,000.00	58,000.00
365	Nwachukwu A.N.	200.00	200.00
366	Nwachukwu George	74,650.00	74,650.00
367	Nwankpa Desmond	21,485.00	21,485.00
368	NwaigweAlphonsus	23,800.00	23,800.00

369	NgwakweLivinus	1,060.00	1,060.00
370	Nwegbe P.C.	340.00	340.00
371	Nwogu Sampson	3,305.00	3,305.00
372	Nzem G.C.	500.00	500.00
373	Nwachukwu Edith	1,500,000.00	1,500,000.00
374	Nwamuo B.O.	6,000.00	6,000.00
375	Nwogu Charity	30,900.00	30,900.00
376	ChiomaOnwumere	200,000.00	200,000.00
378	Iwu Kate	31,500.00	31,500.00
379	Mbazuigwe Louis	5,000.00	5,000.00
380	I.O. Uzomah	38,300.00	38,300.00
381	Prince Ezurike	3,000.00	3,000.00
382	Ngozike R.	64,000.00	64,000.00
383	Nwachukwu R.	1,197.00	1,197.00
384	Nwachukwu B.	20,000.00	20,000.00
385	NwagwuUgochi	460,000.00	460,000.00
386	Nwosu Victoria	400,000.00	400,000.00
387	Nwaneru Mercy	101,500.00	101,500.00
388	Okorie J.O.	1,279,000.00	1,279,000.00
389	Nnoro Obi A.	20,000.00	20,000.00
390	Eke S.J.	72,154.00	72,154.00
391	Ibe Godwin	17,108.00	17,108.00
392	NjokuEzenwa	120,000.00	120,000.00
393	Nwagwu Solomon	3,097,241.00	3,097,241.00
394	Eze C.A.	70,000.00	70,000.00
395	NwohaFinbar	3,320.00	3,320.00
396	Nwagbaraocha D.O.	368,000.00	368,000.00
397	Nwachukwu U.U.	2,000.00	2,000.00
398	NwachukwuUzoma	38,200.00	38,200.00
399	Nwogu C.A.	55,500.00	55,500.00
400	Njoku Christy	1,000,000.00	1,000,000.00
401	Njoku C.C.	5,722,753.00	5,722,753.00
402	Nwachukwu J.U.	26,000.00	26,000.00
403	Nwamuo Emmanuel E.	13,500.00	13,500.00
404	Nwadioha Edison	380,000.00	380,000.00
405	NwokoroOluchi	880,000.00	880,000.00
406	Nlemoha M.E.	20,000.00	20,000.00
407	Nwadike I.O.	150,000.00	150,000.00
408	NwogbeChinedu	2,000.00	2,000.00
409	NwanyereugoNwogwugwu	60,000.00	60,000.00
410	NwachukwuEmeka	50,000.00	50,000.00
411	Nwachukwu Christopher	650.00	650.00
412	Nwachukwu Mike	200,000.00	200,000.00
413	NwaoguIkenna	240,000.00	240,000.00
414	Njoku Davis	195,000.00	195,000.00
415	Wogu Dominic	37,500.00	37,500.00
416	Nwaguma P.C.	168,743.00	168,743.00
417	Ndulaka F.A.	15,000.00	15,000.00
418	NwachukwuAmaka	90,000.00	90,000.00
419	Nwachukwu A.U.I.	959,000.00	959,000.00
420	NwaosuShedrack	750,000.00	750,000.00
421	Nguma F.E.	2,300,000.00	2,300,000.00
422	Nwachukwu Kelvin	921,080.00	921,080.00

423	Nduka D.F.O.	100,000.00	100,000.00
424	Onyirima F.A.	162,453.00	162,453.00
425	Peter Agbamba	5,000.00	5,000.00
426	Iheoma Thaddeus	49,000.00	49,000.00
427	DimgbaAkudo	56,150.00	56,150.00
428	Okereke C.N.	85,000.00	85,000.00
429	Bede Nzenwa	4,770,000.00	4,770,000.00
430	Engr. S.I. Ohaeto	781,330.00	781,330.00
431	Rita Eluchie	130,000.00	130,000.00
432	OnyemaNzeakolam	5,000.00	5,000.00
433	A.N. Madu	100,000.00	100,000.00
434	Emenawuibe H.C.	10,000.00	10,000.00
435	B.A. Madu	1,500.00	1,500.00
436	Rose Franca Mgbeji	10,000.00	10,000.00
437	Barr. C.C. Udeze	2,030,000.00	2,030,000.00
438	B.C. Akuwudike	120,000.00	120,000.00
439	OkoroRoseline	60,000.00	60,000.00
340	Obi J.M.	210,000.00	210,000.00
341	Iwuoha Beauty	7,000.00	7,000.00
442	C.N. Nwachukwu	340,000.00	340,000.00
443	Okereke C.N.	80,000.00	80,000.00
444	C.N. Iwuanyanwu	30,000.00	30,000.00
445	Evans Iroanya	180,000.00	180,000.00
446	Edith Obioma	7,000.00	7,000.00
447	Demesi I.A.	200,000.00	200,000.00
448	Nwoke M.C.	14,000.00	14,000.00
449	Chibueze Joel	40,000.00	40,000.00
450	Obi A. Nnorom	40,000.00	40,000.00
451	Ihekoronye C.C.	1,550,000.00	1,550,000.00
452	Obiajunwa Nora	2,400.00	2,400.00
453	Peter Akujobi	110,000.00	110,000.00
454	Innocent Nzenwa	180,000.00	180,000.00
455	Anyim Joe	23,000.00	23,000.00
456	UwakweMargreth	(40,000.00)	(40,000.00)
457	Eke Queen	53,000.00	53,000.00
458	Akwuegbu Isaac	160,000.00	160,000.00
459	Uzoma I.O.	10,000.00	10,000.00
460	IgweOnyekachi	5,000.00	5,000.00
461	Inyama C.C. (Hon)	50,000.00	50,000.00
462	OsuigweChinwe	100,000.00	100,000.00
463	Hon Chief Dr. Eke Hillary	7,500,000.00	7,500,000.00
464	Ihechiwa K.C.	25,000.00	25,000.00
465	Ujowundu Chika	35,000.00	35,000.00
466	IhediwaKasarachi	135,000.00	135,000.00
467	NwoguMezie	39,000.00	39,000.00
468	Eke Emmanuel C.	1,300,000.00	1,300,000.00
469	Emeruwa H.C.	10,000.00	10,000.00
470	Ekechukwu Kenneth	27,000.00	27,000.00
471	Nwachukwu Juliet C.	3,500.00	3,500.00
472	Okparaji Nelson	1,263,600.00	1,263,600.00
473	Hon. ChiomaOnwumere	3,126,850.00	3,126,850.00
474	EmekaUdushirinwa	2,000.00	2,000.00
475	Bede Nworu	740,000.00	740,000.00

476	Ibechezor I.N.	700,000.00	700,000.00
477	Geraldine Nwulu	20,000.00	20,000.00
478	ChiomaOkeafor	30,000.00	30,000.00
479	Orjiogu J. O.	250,000.00	250,000.00
480	Bob Anyanwu	1,505,000.00	1,505,000.00
481	Ehirindu U. G.	50,000.00	50,000.00
482	Manu Phil O.	563,730.00	563,730.00
483	Sam Kaamanga .I	670,000.00	670,000.00
484	GetrudeIroemeh	8,910,000.00	8,910,000.00
485	Joy Echebiri	510,000.00	510,000.00
486	Nwosuleonard	4,994,550.00	4,994,550.00
487	Ambrose Nwosu	77,100.00	77,100.00
488	M.A. Ononogbo	30,000.00	30,000.00
489	Engr.JosephEluwa	8,564,874.80	6,344,874.80
490	Okere C.O	340,000.00	340,000.00
491	Augustine Benard	550,000.00	550,000.00
492	Joy Nwaneri	240,000.00	240,000.00
493	Nwachukwu Kevin	150,000.00	150,000.00
494	Amumamiri Leona	120,000.00	120,000.00
495	Irojiogub O.J	1,705,000.00	1,705,000.00
496	Uzoegbu Lilian	5,752,000.00	5,752,000.00
497	Nze C. Ndulaka	23,000.00	23,000.00
498	Nworu Bede	952,000.00	952,000.00
499	Akwufou Godwin	85,000.00	85,000.00
500	Hon Nnaji Julius .A	2,015,000.00	2,015,000.00
501	UgochiNwagwu	144,000.00	144,000.00
502	Ohandu D.E	1,672,000.00	1,672,000.00
503	Eke E.C.	125,929.00	125,929.00
505	IbecheozorIkedi	4,046,500.00	4,046,500.00
506	Ayoka M.C	1,921,226.00	1,456,226.00
507	OchulorNneka	17,000.00	17,000.00
508	Offor D.E	10,000.00	10,000.00
509	Mrs Tina	50,200.00	50,200.00
600	ChimezieOnyeodi	55,000.00	55,000.00
601	Onyegbu Davison	33,000.00	33,000.00
602	Okeke Mercy C.	2,251,480.00	0.00
603	Chikwendu Rufina	2,550,000.00	0.00
604	Okorie R. Ijeoma	200,000.00	0.00
605	Eze Maryjane	1,000,000.00	0.00
606	Opara Austine	30,000.00	0.00
607	Ambassador George Chigbu	800,000.00	0.00
	Sub Total Service Advance	317,235,578.65	307,753,674.00
	GRAND TOTAL	426,913,906.65	373,936,324.00

16	UNREMITTED DEDUCTIONS:		ACTUAL 2023		2022
		BALANCE B/D N'm	DURING YEAR N'm	BALANCE C/D N'm	N'm
16.1	UNREMITTED TAXES:				
	Pay As You Earn (PAYE)	29,471,786.46	0.00	29,471,786.46	29,471,786.46
	Value Added Tax (VAT)	7,148,047.06	0.00	7,148,047.06	7,148,047.06
	Withholding Tax (WHT)	7,148,047.06	0.00	7,148,047.06	7,148,047.06
	NULGE Motorcycle Loan	(1,062,041.08)	0.00	(1,062,041.08)	(1,062,041.08)
	Education Levy	48,200.00	0.00	48,200.00	48,200.00
	Sub-Total Unremitted Taxes	42,754,039.50	0.00	42,754,039.50	42,754,039.50
16.2	UNREMITTED DEDUCTIONS FROM SALARY:				
	NULGE Union Dues	5,136,955.10	0.00	5,136,955.10	5,136,955.10
	NULGE Welfare	(1,508,984.37)	0.00	(1,508,984.37)	(1,508,984.37)
	Staff Welfare Scheme	(29,764.85)	0.00	(29,764.85)	(29,764.85)
	Administration Welfare	17,012.00	0.00	17,012.00	17,012.00
	MHWU	(84,255.28)		(84,255.28)	(84,255.28)
	NANNM	73,795.11	0.00	73,795.11	73,795.11
	Finance Welfare	221,688.00	0.00	221,688.00	221,688.00
	Thrift Association	1,000.00	0.00	1,000.00	1,000.00
	NACTTIPU	361,332.29	0.00	361,332.29	361,332.29
	Health Welfare	611,821.00	0.00	611,821.00	611,821.00
	Drivers Dues	46,585.00	0.00	46,585.00	46,585.00
	ASCSN	856.00	0.00	856.00	856.00
	Senior Staff Deduction	240,980.00	0.00	240,980.00	240,980.00
	Works Welfare	(2,001.00)	0.00	(2,001.00)	(2,001.00)
	Sub-Total Unremitted Deductions	5,087,019.00	0.00	5,087,019.00	5,087,019.00
	Grand Total Unremitted Deductions	47,841,058.50	0.00	47,841,058.50	47,841,058.50

17	DEPOSITS:	2023 ₦'m	2022 ₦'m

1	Uwakwe L.E.	300,000.00	300,000.00
2	Unclaimed Salaries/Allowance	3,513,539.96	3,513,539.96
3	Basil Amadi	70,075.00	70,075.00
4	Damian Njoku	2,552.40	2,552.40
5	Sundry Staff (PTF) Loan	32,697.72	32,697.72
6	UdoIzuwa	25,350.00	25,350.00
7	Chief E.E. Azuh	63,272.20	63,272.20
8	Leonard Chinyere	28,811.50	28,811.50
9	Vin Okoye	107,905.08	107,905.08
10	Anyanwu J.N.	(49,802.00)	(49,802.00)
11	OguUchenn	41,157.68	41,157.68
12	OnwuhiaEziudo Community	6,818.99	6,818.99
13	P.T.F. Loan	37,556.68	37,556.68
14	Anoruo Egbert	294,410.00	294,410.00
15	Maureen Onumajuru	3,500.00	3,500.00
16	AmarachiEdele	8,861.68	8,861.68
17	NnannaPaulinus	6,729.06	6,729.06
18	Vegetable Oil Industry Chokonze	20,847.42	20,847.42
19	ChumaIbe	216.36	216.36
20	S.D.R.D.	1,103.75	1,103.75
21	Amumara (NkwoMbaise Association)	100.00	100.00
22	DonatusAnyanwu	100.00	100.00
23	Nwachukwu B.N.	1,154.75	1,154.75
24	Unegbulem Damian	5,450.75	5,450.75
25	M.A.N. Ukaegbulam (5% Retention Fee)	213,663.70	213,663.70
26	P.C. Okechukwu	1,102.76	1,102.76
27	T.C.N Anyanwu	98.58	98.58
28	Uba Ina	3,890.00	3,890.00
29	Dan Ugbaja and others	1,730.00	1,730.00
30	Unclaimed Lounge Rent	590.00	590.00
31	Traditional Rulers (W.T.F.)	13,520.00	13,520.00
32	Eze G.C.I. Chilaka	200.00	200.00
33	AthanIhieri	203,256.25	203,256.25
34	M.O. Chukwu (Fees)	200.00	200.00
35	Anyanwu T.A.	1,029.36	1,029.36
36	ChatherineNwaogwugwu	345.00	345.00
37	Iheoma G.C.A.	24,000.00	24,000.00
38	Vincent Nwachukwu	614.22	614.22
39	B.O. UzomaNwogwugwu	3,125.94	3,125.94
40	E.N. Onuoha	5,090.02	5,090.02
41	Personnel Dept. (Unclaimed Salaries)	42,875.00	42,875.00
42	Health Dept. -do-	30,155.28	30,155.28
43	Sundry NYSC -do-	13,950.00	13,950.00
44	Simon Ibe	4,554.36	4,554.36
45	Josephs Ohanekwu	5,000.00	5,000.00
46	F.S.P. Staff Deduction	3,190.00	3,190.00
47	F.S. Onyebuchi (5 Tax Deduction)	16,000.00	16,000.00
48	A. Ubani	6,857.74	6,857.74
49	E.O. Egbubichi (5% Tax Deduction)	360.00	360.00
50	G.O.C. Uchendu (5% Tax Deduction)	23,140.00	23,140.00
51	F.C. Azuka (Unclaimed Cheque)	921,727.80	921,727.80
52	D.M. Osondu (Returned Cheque)	46,312.50	46,312.50
53	J.O. Ukeje	50,000.00	50,000.00
54	Prince T.O. Ihediegwu	3,000.00	3,000.00
55	Charity Emenike	29,220.00	29,220.00
56	Amaechi P.C. (DishonouredCheque)	58,357.81	58,357.81
57	Sundry Staff (Short Payment)	2,897.33	2,897.33
58	NjokuAugustina	47,775.00	47,775.00

59	Ihitte Community	10,000.00	10,000.00
60	K.A. Chilaka (Retired Cheque)	33,688.00	33,688.00
61	Imo 98 Sports Fund	90,000.00	90,000.00
62	Principal Onicha Sec. School Imo 98 Sports	50,960.00	50,960.00
63	Ikechukwu Joseph	101,250.00	101,250.00
64	Udo Autonomous Community	40,000.00	40,000.00
65	National Civil Service Union	273,72	273,72
66	Ray Iheoma	15,000.00	15,000.00
67	Onyekwu U.	22,000.00	22,000.00
68	Anthony Unegbu	8,000.00	8,000.00
69	J.A. Izunwanne	171,000.00	171,000.00
70	Hon. D.W. Onuoha	12,056.00	12,056.00
71	HRM. O.C.	12,000.00	12,000.00
72	Rosemary Ejike	400.00	400.00
73	Onwukwe U.	32,000.00	32,000.00
74	Chukwunyere C.C.	10,000.00	10,000.00
75	Okparanwa M.N.	5,640.00	5,640.00
76	Onyekwere Charles	1,278,333.34	1,278,333.34
77	Ihekoronoye Hyacinth	34,950.29	34,950.29
78	Ogundu B.C.	32,000.00	32,000.00
79	Ohamah S.S.	5,577.00	5,577.00
80	Mgbeoji Joseph	128,397.75	128,397.75
81	UzomaNwachukwu	3,914.00	3,914.00
82	Anthony Chilaka	20,121.00	20,121.00
83	C.C. Udushirinwa	13,827.00	13,827.00
84	Nwachukwu	4,100.00	4,100.00
85	Rufus Osueke	12,900.00	12,900.00
86	Agriculture Loan	58,719.50	58,719.50
87	Dr. C.A. Ohaeri	198,800.00	198,800.00
88	Jude Obi	136,680.00	136,680.00
89	Chief P.A Echeh	16,940.00	16,940.00
90	E.N.J. Nwokocha	24,750.00	24,750.00
91	Okpofe Community Bank	255,040.33	255,040.33
92	EkpoAugustina	4,000.00	4,000.00
93	C.A. Elemaura	293.00	293.00
94	Juliana Eze	344.27	344.27
95	Chief Njoku C.C.	3,301,800.00	3,301,800.00
96	Chief E.F.A.	63,272.00	63,272.00
97	Leonard Chinenye	28,811.50	28,811.50
98	Thaddeus Anyanwu	42,812.74	42,812.74
99	Stephen Onwunoji	1,000.00	1,000.00
100	Bernard Njoku	196,340.15	196,340.15
101	Charles A.C.	87,330.00	87,330.00
102	TheophilusObima	76,850.00	76,850.00
103	Stanley Chidiebere	42,935.00	42,935.00
104	Franklyn Ajaero	36,751.52	36,751.52
105	Cashier (Unclaimed Salary)	3,832.00	3,832.00
106	Njaba Local Government	4,000.00	4,000.00
107	Kada Enterprises	500,000.00	500,000.00
108	Dike B.O.	272,000.00	272,000.00
	Total Deposits	13,801,654.02	13,801,654.02

SUPPLEMENTARY NOTES 2023

EZINIHITE MBAISE LOCAL GOVERNMENT COUNCIL

SUPPLEMENTARY NOTE

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

	MONTHS	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL
1	JAN,23	27,498,530.72	21,453,742.02	8,622,673.01	18,881,305.16	2,100,000.00	3,089, 365.98	98,346,948.14		2,000,000.00	35,558,216.92	4,248,363.16	221,799,145.11
2	FEB,23	27,498,530.72	21,370,616.31	8,623,205.15	18,886,892.09	2,100,000.00	3,089, 365.98	108,758,891.2 5	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	236,134,081.58
3	MAR,23	27,498,530.72	21,197,682.39	8,620,915.84	19,851,660.69	2,100,000.00	3,089, 365.98	65,546,875.37	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	193,711,611.07
4	APR,23	27,498,530.72	21,031,669.55	8,595,556.41	19,882,274.61	2,100,000.00	3,089, 365.98	52,405,787.80	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	180,409,765.15
5	MAY,23	27,498,530.72	20,832,098.86	8,591,048.49	21,733,272.07	2,100,000.00	3,089, 365.98	186,131,820.8 1	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	315,782,717.01
6	JUN,23	27,498,530.72	20,573,099.36	8,588,684.70	22,032,506.54	2,100,000.00	3,089, 365.98	65,239,337.73	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	194,928,105.11
7	JUL,23	28,372,793.47	21,087,194.92	9,354,497.25	23,223,350.80	2,100,000.00	3,089, 365.98	75,602,495.03	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	208,636,277.53
8	AUG,23	28,207,750.17	20,853,466.50	9,352,493.87	23,260,387.84	2,100,000.00	3,089, 365.98	93,604,936.48	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	226,274,980.93
9	SEP,23	28,342,280.34	20,679,392.75	9,340,087.51	23,654,378.80	2,100,000.00	3,089, 365.98	113,816,950.8 5	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	246,829,036.32
10	OCT,23	28,740,777.38	21,389,134.26	9,616,724.09	23,695,694.75	2,100,000.00	3,089, 365.98	283,015,461.8 8	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	417,453,738.43
11	NOV,23	28,740,777.38	21,358,084.53	9,615,076.56	23,874,147.15	2,100,000.00	3,089, 365.98	76,814,961.49	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	211,398,993.18
12	DEC,23	49,242,377.24	33,731,518.71	14,708,348.45	23,880,879.94	2,100,000.00	3,089, 365.98	173,988,813.3 7	8,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	350,547,883.78
	TOTAL	356,637,940.3 0	265,557,700.1 6	113,629,311.3 3	262,856,750.4 4	25,200,000.00	37,072,391.76	1,393,273,280.20	48,000,000.00	24,000,000.00	426,698,603.09	50,980,357.92	3,003,906,335.20

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

SUPPLEMENTARY NOTE 2
INTERNALLY GENERATED REVENUE (IGR)

S/N	MONTHS	2023	2022
1.	January	0.00	9000.00
2.	February	0.00	86,000.00
3.	March	0.00	107,200.00
4.	April	0.00	97,900.00
5.	May	692,500.00	114,700.00
6.	June	103,400.00	428,100.00
7.	July	288,000.00	82,005.00
8.	August	0.00	108,800.00
9.	September	500,000.00	0.00
10.	October	156,700.00	0.00
11.	November	114,300.00	0.00
12.	December	127,200.00	383,000.00
	Total	898200.00	1,416,705.00

EXPLANATORY NOTES 2023

EZINIHITE MBAISE Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,060,954,093.99
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.09
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	74,980,357.92
	TOTAL	3,003,906,335.20

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	356,637,940.30
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.16
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.34
4	Salaries and Allowances of Political Office Holders.	25,200,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.73
6	Pensions to Local Govt. Retired Staff.	262,856,750.46
	TOTAL	1,060,954,093.99

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:

S/No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	24,00,000.00
2	Over Head Cost Released to Council of Traditional Rulers .	27,322,450.89
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of PAYE Deductions to Authorized Agency	
6	Release of Imprests to Local Government Officials	24,000,000.00
7	Release of Security Vote	24,000,000.00
8	Others overhead expenses direct incurred from releases to Local Government Councils	27,419,198.45
	TOTAL	150,695,852.67

4. 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 :

S/No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,258,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.36
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	2,432,520.00
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,687,731,123.09



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF IDEATO NORTH
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

IDEATO NORTH LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Ideato North Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

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

- a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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. 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 revenue collected monthly from the State Joint Local Government Account (SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account (SJLGA) transfers. The Council's 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.

IMO STATE OF NIGERIA

IDEATO NORTH LOCAL GOVERNMENT

Telegrams:

Telephone:

Our Ref:.....

Your Ref:.....



IDEATO NORTH LOCAL GOVERNMENT

P.M.B. 1 URUALLA

IMO STATE

Date: 4th January, 2024

IDEATO NORTH LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

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

Signed:  16/05/2023

Date: 4th January, 2024

Treasurer

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

In our opinion, these Financial Statements fairly reflect the financial position of the Ideato North Local Government as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.



Treasurer




Chairman

Date: 4th January, 2024

Date:04/01/2024

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF IDEATO NORTH LOCAL GOVERNMENT COUNCIL FOR
THE YEAR ENDED 31ST DECEMBER 2023

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts of Ideato North Local Government Council for the year ended 31st December 2023 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended and the Imo State Audit Law 2021 and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis

RESPONSIBILITY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material misstatements, 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.

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/9/B/Vol.II/2024

(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
28th June, 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Ideato North Local Government Council of Imo State for the year ended 31st December, 2023 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 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 evidence supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACARB.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State.

IDEATO NORTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET 2023		Notes	2023	2022
₦			₦	₦
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
2,835,584,340.43	Statutory Allocation from SJLGA	1	2,901,040,742.13	1,966,357,613.99
56,961,240.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	<u>Internally Generated Revenue</u>	3		
4,000,000.00	Capitation Rate		0.00	0.00
5,065,000.00	Property Rate		917,000.00	685,000.00
30,848,000.00	Licenses, Fines, Fees and Royalty		877,500.00	2,032,300.00
16,150,000.00	Earnings from Commerce		0.00	0.00
0.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
268,000.00	Miscellaneous		17,910.40	0.00
0.00	Other Revenue Sources Local Govt.	4	0.00	0.00
56,331,000.00	Total IGR		1,812,410.40	2,717,300.00
2,948,876,580.43	Total Inflow from Operating Activities (A)		2,902,853,152.53	1,969,074,913.99
	<u>Payments:</u>			
684,650,230.00	Personnel Cost	5	946,088,500.92	904,568,515.34
362,390,450.00	Overhead Cost	6	140,291,791.64	93,896,091.59
0.00	Security. Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	COVID 19 Palliative	9	0.00	0.00
1,585,000,000.00	Capital Expenditure	10	1,725,168,603.09	905,173,552.30
2,632,040,680.00	Total Outflow from Operating Activities (B)		2,853,548,895.65	1,927,638,159.23
316,835,900.43	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		49,304,256.88	41,436,754.76

	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
<u>0.00</u>	Dividends Received		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
<u>0.00</u>	Repayment of Loans		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Financing Activities		0.00	0.00
0.00	Net Cash Flow for the Year Activities		49,304,256.88	41,436,754.76
0.00	Cash and its Equivalent as at 1/1/2023		46,489,573.15	5,052,818.39
0.00	Cash and its Equivalent as at 31/12/2023		95,793,830.03	46,489,573.15

IDEATO NORTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023

	Notes	2023	2022
		₦	₦
<u>Liquid Assets: ASSETS</u>			
Cash	11	203,072.76	239,072.76
Bank	12	95,590,757.27	46,250,500.39
Total Liquid Assets (A)		95,793,830.03	46,489,573.15
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	0.00	0.00
Imprest	14	103,087,000.00	85,137,000.00
Service Advance	15	500,772,085.95	486,922,085.95
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		603,859,085.95	572,059,085.95
TOTAL ASSETS C = (A + B)		699,652,915.98	618,548,659.10
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		676,642,634.75	595,538,377.87
Unremitted Deductions	16	19,655,657.38	19,655,657.38
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		696,298,292.13	615,194,035.25
<u>External and Internal Loans</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		0.00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	3,354,623.85	3,354,623.85
Total Other Liabilities (F)		3,354,623.85	3,354,623.85
TOTAL LIABILITIES G = (D + E +F)		699,652,915.98	618,548,659.10

IDEATO NORTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
491,480,444.81	OPENING BALANCE 1/1/2023		595,538,377.87	0.00	0.00	0.00	(595,538,377.87)
	<u>ADD REVENUE:</u>						
1,966,357,613.99	Statutory Allocation from SJLGA	1	2,901,040,742.13	2,835,584,340.43	2,835,584,340.43	0.00	(65,456,401.70)
0.00	State Government IGR	2	0.00	56,961,240.00	56,961,240.00	0.00	56,961,240.00
	<u>INTERNALLY GENERATED REVENUE (IGR):</u>	3					
0.00	Capitation Rate		0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00
685,000.00	Property Rate		917,000.00	5,065,000.00	5,065,000.00	0.00	4,148,000.00
2,032,300.00	Licenses, Fines, Fees and Royalty		877,500.00	30,848,000.00	30,848,000.00	0.00	29,970,500.00
0.00	Earnings from Commerce		0.00	16,150,000.00	16,150,000.00	0.00	16,150,000.00
0.00	Rent on Local Govt. Property		0.00	0.00	0.00	0.00	0.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	Miscellaneous		17,910.40	268,000.00	268,000.00	0.00	250,089.60
2,717,300.00	Total Internally Generated Revenue		1,812,410.40	56,331,000.00	56,331,000.00	0.00	54,518,589.60
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00	0.00	0.00	0.00
2,460,555,358.80	Total Revenue (A)		3,498,391,530.40	2,948,876,580.43	2,948,876,580.43	0.00	(549,514,949.97)
	<u>EXPENDITURE:</u>						
904,568,515.34	Personnel cost	5	946,088,500.92	684,650,230.00	684,650,230.00	0.00	(261,438,270.92)
93,165,913.29	Overhead Cost	6	142,491,791.64	362,390,450.00	362,390,450.00	0.00	219,898,658.36
867,282,552.30	Capital Expenditure	10	1,715,168,603.09	1,585,000,000.00	1,585,000,000.00	0.00	(130,168,603.09)
1,865,016,980.93	Total Expenditure (B)		2,821,748,895.65	2,632,040,680.00	2,632,040,680.00	0.00	(189,708,215.65)
595,538,377.87	OPERATING BALANCE		676,642,634.75	316,835,900.43	316,835,900.43	0.00	359,806,734.32
	<u>APPROPRIATIONS/TRANSFERS</u>						
595,538,377.87	Transfer to Capital Development Fund		676,642,634.75	316,835,900.43	316,835,900.43	0.00	359,806,734.32
595,538,377.87	Closing Balance		676,642,634.75	316,835,900.43	316,835,900.43	0.00	359,806,734.32

IDEATO NORTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
(228,669,390.87)	Opening Balance		(260,157,097.40)	0.00	0.00	0.00	260,157,097.40
	<u>ADD REVENUE:</u>						
595,538,377.87	Transfer From Consolidated Revenue Fund		676,642,634.75	0.00	0.00	0.00	(676,642,634.75)
0.00	Aid and Grants		0.00	0.00	0.00	0.00	0.00
0.00	External Loans		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
<u>240,256,467.90</u>	Internal Loans from Other Funds		<u>387,076,735.36</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(387,076,735.36)</u>
607,125,454.90	TOTAL REVENUE		803,562,272.71	0.00	0.00	0.00	(803,562,272.71)
	<u>LESS CAPITAL EXPENDITURE:</u>						
627,026,084.40	Capital Expenditure Sector		<u>1,328,091,867.73</u>	<u>1,585,000,000.00</u>	<u>1,585,000,000.00</u>	<u>0.00</u>	<u>256,908,132.27</u>
	<u>OTHER CAPITAL PAYMENTS</u>						
<u>240,256,467.90</u>	Repayments Internal Loans		<u>387,076,735.36</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(387,076,735.36)</u>

<u>0.00</u>	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
867,282,552.30	TOTAL CAPITAL EXPENDITURE	10	<u>1,715,168,603.09</u>	1,585,000,000.00	1,585,000,000.00	0.00	(130,168,603.09)
<u>0.00</u>	Adjustments for Movements in Public Debts		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
(260,157,097.40)	Closing Balance		(911,606,330.38)				

IDEATO NORTHLOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS		2023			2022
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	Actual ₦'m
1	<u>A – SHARE OF STATUTORY ALLOCATION FROM SJLGA</u>					
	Net Share of Statutory Allocation from SJLGA	1	2,901,040,742.13	1,738,198,662.36	1,162,842,079.77	1,966,357,613.99
	<u>Add:</u> Deduction at Source for Loan Repayment		0.00	0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	256,679,219.00	256,679,219.00	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)		<u>0.00</u>	<u>357,828,797.00</u>	<u>357,828,797.00</u>	<u>0.00</u>
	Total (Gross) SJLGA Allocation to the Local Government		2,901,040,742.13	2,352,706,678.36	548,334,063.77	1,966,357,613.99
	<u>VALUE ADDED TAX:</u>					
	Share of Value Added Tax		<u>0.00</u>	<u>482,877,662.07</u>	<u>482,877,662.07</u>	<u>0.00</u>
	Total Value Added Tax		0.00	482,877,662.07	482,877,662.07	0.00

	DETAILS	2023		
		ACTUAL N'm	BUDGETED N'm	VARIANCE N'm
2	<u>B - STATE GOVT INTERNALLY GEN. REVENUE</u>			
	Share of State Govt. Internally Generated Revenue	0.00	56,331,000.00	56,331,000.00
	Total State Govt. Internally Generated Revenue	0.00	56,331,000.00	56,331,000.00
3	<u>C -INTERNALLY GENERATED REVENUE:</u>			
3.1	<u>CAPITATION RATE:</u>			
	Current Capitation/Development Rate	0.00	3,000,000.00	3,000,000.00
	Arrears of Capitation Rate	0.00	1,000,000.00	1,000,000.00
	Sub-Total Capitation Rate	0.00	4,000,000.00	4,000,000.00
3.2	<u>PROPERTY RATE:</u>			
	Current Property/Tenement Rate	917,000.00	2,325,000.00	1,408,000.00
	Arrears of Filling Station	0.00	240,000.00	240,000.00
	Arrears of Property Rate	0.00	2,500,000.00	2,500,000.00
	Sub-Total Property Rate	917,000.00	5,065,000.00	4,148,000.00
3.3	<u>LICENSES, FINES AND FEE</u>			
	Towing of Vehicles Fees	0.00	200,000.00	200,000.00
	Bicycle License Fess	0.00	150,000.00	150,000.00
	Liquor License (Wine/ Beer)	0.00	750,000.00	750,000.00
	Native Liquor License	0.00	50,000.00	50,000.00
	Wheelbarrow License Fees	0.00	150,000.00	150,000.00
	Squatter/ Hawkers Permit	0.00	480,000.00	480,000.00
	Native Tobacco License Fees	0.00	2,000.00	2,000.00
	Commercial Bus Emblem	0.00	2,000,000.00	2,000,000.00
	Registration of Commercial Buses	0.00	1,000,000.00	1,000,000.00
	Operational Business Permit	0.00	250,000.00	250,000.00
	Eating House Fees	0.00	400,000.00	400,000.00
	Kiosk License Fees	0.00	300,000.00	300,000.00
	Bakers License	0.00	45,000.00	45,000.00
	Auctioneers License Fees	0.00	50,000.00	50,000.00
	Canon Shooting License Fees	0.00	90,000.00	90,000.00
	Customary Marriage Registration Fees	0.00	1,500,000.00	1,500,000.00
	Naming of Street Registration Fees	0.00	100,000.00	100,000.00
	Radio/Television License Fees	0.00	20,000.00	20,000.00
	Reg. of cultural & Social Groups	0.00	150,000.00	150,000.00
	Obstruction and Nuisance fees	0.00	1,500,000.00	1,500,000.00
	Identification/ Fees	75,000.00	4,000,000.00	3,925,000.00
	Oath fees	0.00	150,000.00	150,000.00
	Registration of Birth	47,000.00	2,000,000.00	1,953,000.00
	Registration of Deaths	0.00	1,200,000.00	1,200,000.00
	Dispensary Fees	156,500.00	2,400,000.00	2,243,500.00
	Maternity Fees	299,000.00	2,500,000.00	2,201,000.00
	Environmental Sanitation fees	0.00	1,500,000.00	1,500,000.00
	Registration of Contractors Fees	0.00	3,000,000.00	3,000,000.00
	Tender Fees	0.00	1,500,000.00	1,500,000.00
	Building Plan Checking fees	0.00	1,000,000.00	1,000,000.00
	Control of Noise Permit	0.00	10,000.00	10,000.00
	Septic Tank Dislodging License Fees	0.00	15,000.00	15,000.00

	Pound Fees and Sale of Strayed Animals	0.00	400,000.00	400,000.00
	Stone and Sand Excavation Fees	0.00	200,000.00	200,000.00
	Oil Mill Processing/ Kernel Cracking Machine Fees	0.00	50,000.00	50,000.00
	Cassava Grinding License Fees	0.00	6,000.00	6,000.00
	Ingredient Grinding License Fees	0.00	50,000.00	50,000.00
	Corn grinding mill license	0.00	50,000.00	50,000.00
	Painting /Spraying and Sign Writing Fees	0.00	20,000.00	20,000.00
	Welding Machine License Fees	0.00	100,000.00	100,000.00
	Radio/TV workshop License	0.00	10,000.00	10,000.00
	Wood making Fees	0.00	10,000.00	10,000.00
	Battery Charger License Fees	0.00	250,000.00	250,000.00
	Printing Press License Fees	0.00	50,000.00	50,000.00
	Panel Beater License Fees	0.00	40,000.00	40,000.00
	Vulcanize License Fees	0.00	25,000.00	25,000.00
	Vehicle Spare parts License	0.00	100,000.00	100,000.00
	Reg. of Laundry Service	0.00	7,500.00	7,500.00
	Motor Machine License Fees	0.00	10,000.00	10,000.00
	Approval of Building Plan Fees	0.00	500,000.00	500,000.00
	Watch Repairer Licence Fees	0.00	6,000.00	6,000.00
	Cloth Dyers Licence Fees	0.00	500.00	500.00
	Welding Material Licence Fees	0.00	10,000.00	10,000.00
	Surface Kerosene Tank Licence Fees	0.00	5,000.00	5,000.00
	Advert Licence Fees	0.00	20,000.00	20,000.00
	Sales of Stores	0.00	55,000.00	55,000.00
	Customary Right of Occupancy	0.00	120,000.00	120,000.00
	Photocopying/Documentary Service Licence Fees	0.00	10,000.00	10,000.00
	Presentation of Eze	300,000.00	50,000.00	(250,000.00)
	Block Making License Fees	0.00	10,000.00	10,000.00
	Sewing Institute License Fees	0.00	10,000.00	10,000.00
	Hair Dressing Salon License Fees	0.00	50,000.00	50,000.00
	Hair Barbing/Plating License Fees	0.00	30,000.00	30,000.00
	Land Use and Advisory Fees	0.00	81,000.00	81,000.00
	Building Registration Fees	0.00	50,000.00	50,000.00
	Sub-Total Licenses, Fines and Fees	877,500.00	30,848,000.00	29,970,500.00
3.4	<u>EARNINGS FROM COMMERCE:</u>			
	Market Toll/ Stallage Fees	0.00	2,000,000.00	2,000,000.00
	Motor Park Toll	0.00	2,400,000.00	2,400,000.00
	Shopping Centre Fees	0.00	300,000.00	300,000.00
	Cattle/Goat Market Fees	0.00	1,200,000.00	1,200,000.00
	Sales of Fish	0.00	1,000,000.00	1,000,000.00
	Sales of Livestock	0.00	2,000,000.00	2,000,000.00
	Slaughter House Fees	0.00	1,400,000.00	1,400,000.00
	Earnings from Agricultural Undertakings (Pigs)	0.00	5,850,000.00	5,850,000.00
	Sub-Total Earnings from Commerce	0.00	16,150,000.00	16,150,000.00
3.5	<u>RENT ON LOCAL GOVERNMENT PROPERTY:</u>			
	Rent on Local Government Quarters	0.00	0.00	0.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Landed Use Annual Rent	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	0.00	0.00	0.00

3.6	<u>INTEREST&REPAYMENTS:</u>			
3.6.1	<u>INTEREST/REPAYMENTS:</u>			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Interest/Repayments	0.00	0.00	0.00
3.6.2	<u>DIVIDENDS:</u>			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Dividends	0.00	0.00	0.00
	Grand Total Interest/Repayments and Dividends	0.00	0.00	0.00
3.7	<u>GRANTS/AID AND REIMBURSEMENTS:</u>			
3.7.1	<u>INTERNAL AID/GRANTS:</u>			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Internal Aid/Grants	0.00	0.00	0.00
3.7.2	<u>REIMBURSEMENTS:</u>			
	Re-imbursement	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Re-imbursement	0.00	0.00	0.00
	Grand Total Grants/Aid And Re-Imbursements	0.00	0.00	0.00
3.8	<u>MISCELLANEOUS REVENUE:</u>			
	Recovery of Losses and Overpayments	0.00	244,000.00	244,000.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits	0.00	24,000.00	24,000.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Sundry Fees)	17,910.40	0.00	17,910.40
	Internal Loans	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Miscellaneous Revenue	17,910.40	268,000.00	250,089.60
	Grand Total Internally Generated Revenue	1,812,410.40	56,331,000.00	54,518,589.60
4	<u>OTHER REVENUE SOURCES:</u>			
	Surplus from Sales of Government Property	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

	Total Capital Receipts	0.00	0.00	0.00
5	<u>PERSONNAL COST</u>			
5.1	<u>CONSOLIDATED REVENUE FUND CHARGES:</u>			
	The LGC Executive / Legislature	9,000,000.00	92,568,140.00	83,568,140.00
	Local .Govt. Devt. Areas (Coordinator & Members)	8,400,000.00	0.00	8,400,000.00
	Community Govt. Council (PG Allowances)	18,600,000.00	0.00	18,600,000.00
	Sub-Total Consolidated Revenue Fund Charges	36,000,000.00	92,568,140.00	56,568,140.00
5.2	<u>PERSONNEL EMOLUMNET:</u>			
	Administration	0.00	0.00	0.00
	Finance	0.00	0.00	0.00
	Medical and Health	0.00	0.00	0.00
	Planning Research and Statistics	0.00	0.00	0.00
	Social Development and Welfare	0.00	0.00	0.00
	Works, Transport and Housing	0.00	0.00	0.00
	Agriculture	0.00	0.00	0.00
	Local Govt. Workers Salary (End to End Payment iro Automated Salary Payment System)	230,972,347.23	592,082,090.00	361,109,742.77
	Salaries/ Emoluments :- Primary Education(automated payment system)	265,557,700.16	0.00	(265,557,700.16)
	Salaries/ Emoluments :- Jnr Secondary Education(automated)	113,629,311.33	0.00	(113,629,311.33)
	Salaries and Allowances Council of Traditional Rulers	37,072,391.72	0.00	(37,072,391.72)
	Pensions and Gratuity for Local Govt. Retirees	262,856,750.48	0.00	(262,856,750.48)
	Sub-Total Personnel Cost	910,088,500.92	592,082,090.00	(592,082,090.00)
5.3	<u>MISCELLANEOUS:</u>			
	IT Students		500,000.00	500,000.00
	Monitoring of Capital Projects	0.00	5,000,000.00	5,000,000.00
	Youth/Women Empowerment	0.00	12,000,000.00	12,000,000.00
	NYSC	0.00	1,500,000.00	1,500,000.00
	Support to Local Government Service Commission	0.00	2,000,000.00	2,000,000.00
	State Security Service	0.00	500,000.00	500,000.00
	Nigeria Security and Civil Defense Corps	0.00	4,300,000.00	4,300,000.00
	Nigeria Police	0.00	1,000,000.00	1,000,000.00
	Poverty Alleviation/Monthly Stipends to Under Privilege	0.00	8,000,000.00	8,000,000.00
	Donation/Welfare Packages/Xmas Rice to Auto Comm.	0.00	15,000,000.00	15,000,000.00
	Sporting Activities/ Ozuruimo Festival	0.00	1,000,000.00	1,000,000.00
	Children's/National Day Celebration	0.00	3,000,000.00	3,000,000.00

	Other Dome Programme	0.00	2,000,000.00	2,000,000.00
	Irijideato Celebration	0.00	500,000.00	500,000.00
	INEC/ISIEC Election Assistance	0.00	2,000,000.00	2,000,000.00
	Contingencies	0.00	3,500,000.00	3,500,000.00
	Local Government Vigilantes	0.00	3,350,000.00	3,350,000.00
	COVID'19 Palliative	0.00	12,000,000.00	12,000,000.00
	CSDP Activities	0.00	2,000,000.00	2,000,000.00
	Women August Meeting/ Women Day Celebration	0.00	5,000,000.00	5,000,000.00
	JAAC Administration	0.00	6,500,000.00	6,500,000.00
	Local Government Election Miscellaneous	0.00	10,000,000.00	10,000,000.00
	Support to Special Education School	0.00	10,000,000.00	10,000,000.00
	Support to Local Government Pension s Board	0.00	5,000,000.00	5,000,000.00
	Support to Ministry of Local Govt. & Chieftaincy Affairs	0.00	10,000,000.00	10,000,000.00
	Support to Para Soccer Youth Sports Club	0.00	12,000,000.00	12,000,000.00
	Others/Salary Arrears for 2021- Chairmen, Counselors	0.00	140,000,000.00	140,000,000.00
	Skill Acquisition	0.00	10,000,000.00	10,000,000.00
	Capacity Building (Human Capital Development)	<u>0.00</u>	<u>10,000,000.00</u>	<u>10,000,000.00</u>
	Sub-Total Miscellaneous	0.00	297,650,000.00	297,650,000.00
5.4	<u>PERSONNEL ANALYSIS:</u>			
	Total Number of Employees at the Beginning of the Yr.	0.00		
	Total Number of Employees Employed in the Year	0.00		
	Total Number of Employees Retired/Transferred or Left During the Year	<u>0.00</u>		
	Total Number of Employees at the End of the Year	0.00		
6	<u>OVERHEAD COST:</u>			
6.1	<u>OVERHEAD COSTS BY FUNCTIONS:</u>			
	Local Transport and Traveling	57,000.00	8,800,000.00	8,743,000.00
	Utility Services	0.00	1,600,000.00	1,600,000.00
	Telephone and Postal Services	0.00	450,000.00	450,000.00
	Stationery and Printing	35,000.00	4,047,750.00	4,012,750.00

	Maintenance of Office Furniture and Equipment	0.00	4,730,000.00	4,730,000.00
	Maintenance of Vehicle and Capital Assets	5,698,000.00	8,200,000.00	2,502,000.00
	Consultancy and Professional Services	0.00	750,000.00	750,000.00
	Grants, Subventions and Contributions	0.00	9,872,700.00	9,872,700.00
	Training, Staff Development and Welfare	0.00	10,800,000.00	10,800,000.00
	Entertainment and Hospitality	1,477,000.00	3,090,000.00	1,613,000.00
	Miscellaneous	62,336,433.72	8,500,000.00	(53,836,433.72)
	Provision of Service Materials	3,908,000.00	3,900,000.00	(8,000.00)
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils	86,980,357.92	0.00	(86,980,357.92)
	Total Overhead Cost By Functions	142,491,791.64	64,740,450.00	(77,751,341.64)
	Previous Years' Retired Advances	2,200,000.00	0.00	(2,200,000.00)
	Grand Total Overhead Cost	140,291,791.64	64,740,450.00	(75,551,341.64)
6.2	<u>OVERHEAD COST BY SECTORS (DEPT.):</u>			
	Council	55,087,000.00	11,500,000.00	43,587,000.00
	Legislative	0.00	11,372,700.00	11,372,700.00
	Administration	2,486,500.00	14,300,000.00	11,813,500.00
	Finance	1,891,933.72	6,620,000.00	4,728,066.28
	Medical and Health	0.00	5,500,000.00	5,500,000.00
	Planning Research and Statistics	0.00	3,847,750.00	3,847,750.00
	Social Development and Welfare	3,446,000.00	3,100,000.00	(346,000.00)
	Works and Housing	10,600,000.00	4,400,000.00	6,200,000.00
	Agricultural and Natural Resources	0.00	4,100,000.00	4,100,000.00
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils across various Sectors	86,980,357.92	0.00	(86,980,357.92)
	Total Overhead Cost by Sector (Dept.)	142,491,791.64	64,740,450.00	(77,751,341.64)
7	<u>SECURITY VOTE</u>			
	Security vote	24,000,000.00	0.00	24,000,000.00
	Total Security Vote	24,000,000.00	0.00	24,000,000.00
8	<u>INTEGRATED FARM PROJECT</u>			
	Integrated Farm Project	0.00	0.00	0.00
	Sub-Total Integrated Farm Project	0.00	0.00	0.00
9	<u>COVID-19</u>			
	Covid-19	0.00	0.00	0.00
	Sub-Total Covid-19	0.00	0.00	0.00
10	<u>CAPITAL EXPENDITURE:</u>			
	Grading and Filling of Rural Roads	0.00	70,000,000.00	70,000,000.00
	Renovation of Office Building	29,870,000.00	60,000,000.00	30,130,000.00
	Drilling of water Borehole	0.00	20,000,000.00	20,000,000.00
	Imo State Local Govt. Joint Project	1,258,600,000.00	0.00	1,258,600,000.00
	Others	0.00	1,435,000,000.00	1,435,000,000.00
	Various Capital expenditures incurred by BLGCA for Local Govt. Councils	426,698,603.09	0.00	(426,698,603.09)
	Total Capital Expenditure	1,715,168,603.09	1,585,000,000.00	(130,168,603.09)

11					
	LIQUID ASSETS:			2023	2022
	Unretired Advances	10,000,000.00		0.00	10,000,000.00
	Grand Total Over Head Cost	1,725,168,603.09	1,585,000,000.00		(140,168,603.09)
	CASH BALANCE:				
	Cash-at-Hand			<u>203,072.76</u>	<u>239,072.76</u>
	Sub-Total Cash			203,072.76	239,072.76
	BANK BALANCE:				
	Name of Bank	Account Name	Account Number		
	1. Diamond Bank	Not Stated	0106126175	130,674.00	130,674.00
	2. Polaris Bank Ltd	IGR Account	1751091278	33,475.05	61,251.15
12/12/23	3. Polaris Bank	Salary Account	1751091175	1,975.04	504,096.04
	4. Zenith Bank Plc.	-do-	1010458609	4,302.48	4,302.48
	5. -do-	Agric. Account	1013601640	139,465.91	139,465.91
	6. Access Bank Plc.	Not stated	0106125415	42.00	42.00
	7. Access Bank Plc.	Not stated	0106123033	83,051.34	83,051.34
	8. UBA Plc.	Running Cost Acct	1006036806	62,919.77	62,919.77
	9. UBA Plc.	Shared Prosperity	1022780686	95,096,818.64	45,226,664.66
	10. Zenith Bank Plc.	Revenue Account	1016409108	<u>38,033.04</u>	<u>38,033.04</u>
	Sub-Total Bank			95,590,757.27	46,250,500.39
	Grand Total Liquid Assets			95,793,830.03	46,489,573.15
12	SALARY ADVANCE				
	Salary Advance			<u>0.00</u>	<u>0.00</u>
	Sub-Total Salary Advance			0.00	0.00

13	IMPREST:	2023	2022
1.	Hon. Udorji Josephine	3,800,000.00	3,800,000.00
2.	Osuji J. C	100,000.00	100,000.00
3.	Oleride Edith	765,000.00	765,000.00
4.	Ayozie V. C	200,000.00	200,000.00
5.	Hon. IjeomaObiezu	1,650,000.00	1,650,000.00
6.	Obasi Ann	260,000.00	260,000.00
7.	Okonkwo N. P. N.	125,000.00	125,000.00
8.	Ezeanya R. N.	620,000.00	620,000.00
9.	Emeana C.	50,000.00	50,000.00
10.	Ndukwu S. I	740,000.00	740,000.00
11.	OsujiChuks	240,000.00	240,000.00
12.	Amobi B. C	175,000.00	175,000.00
13.	Onyeausi Perpetua	85,000.00	85,000.00
14.	Amanze Jonas	50,000.00	50,000.00
15.	Ugboaja C. I.	110,000.00	110,000.00
16.	Mrs. Ifegbo	1,292,300.00	1,292,300.00
17.	Hon. John Emegwara	1,550,000.00	1,550,000.00
18.	Anyanwu L. O.	70,000.00	70,000.00
19.	Igwe, N. V.	1,019,700.00	1,019,700.00
20.	AnaebunwaAmanze	1,020,000.00	1,020,000.00
21.	NwaneriKelechi	985,000.00	985,000.00
22.	Anyiam, L. O.	391,000.00	391,000.00
23.	Igboanya Charles	369,000.00	369,000.00
24.	Ibe, D. U.	420,000.00	420,000.00
25.	Omuako Nathan	50,000.00	50,000.00
26.	OguchientiNma	1,270,000.00	1,270,000.00
28.	EzealaJaneFrance	620,000.00	620,000.00
30.	Ogu AgathaUzoma	2,300,000.00	1,700,000.00
31.	Hon. Njesi Ernest	5,250,000.00	5,250,000.00
32.	Hon. (Mrs.) NjesiAkunna	350,000.00	350,000.00
33.	Hon. EmenikeUchenna	300,000.00	300,000.00
34.	Hon. (Mrs.) Aloka Veronica	300,000.00	300,000.00
35.	Hon. Dr. Okafor Chris	300,000.00	300,000.00
36.	Hon. Ogbu John	300,000.00	300,000.00
37.	Hon. Obioha Patrick	300,000.00	300,000.00
38.	Hon. UcheObioma	300,000.00	300,000.00
39.	Hon. IloegboubaChima	300,000.00	300,000.00
40.	Hon. Duruoha Isaac	300,000.00	300,000.00
41.	Hon. (Mrs.) KanuChidinma	300,000.00	300,000.00
42.	Hon. (Mrs.)Akawonye Njideka	300,000.00	300,000.00
43.	Hon. UmehGoddy Theo	300,000.00	300,000.00
44.	Hon. IbehAnayo	300,000.00	300,000.00
45.	Hon. Nnadiokwe Leonard	300,000.00	300,000.00
46.	Hon. Chimah Valentine	300,000.00	300,000.00
47.	Hon. Ezeebuwa Emeka	1,000,000.00	1,000,000.00
48.	Hon. Eboh Joel O.	700,000.00	700,000.00
49.	Hon. Ugboaja, V. C.	80,000.00	80,000.00
50.	Hon. (Mrs.) Dim Nkeiruka	80,000.00	80,000.00
51.	Hon. MunachimsoChijioke	80,000.00	80,000.00
52.	Hon. Okpara Kenneth	80,000.00	80,000.00
53.	Hon. Akamnonu Francis	80,000.00	80,000.00
54.	Hon. Akakwam Chika	32,000.00	32,000.00
55.	Hon. Mbadiwe Daniel	32,000.00	32,000.00
56.	Hon. OgbuChiedozi	32,000.00	32,000.00
57.	Hon. OnyekaChima E.	32,000.00	32,000.00
58.	Hon. Nwogu Moses	25 32,000.00	32,000.00
59.	Hon. Ibemebo Francis	32,000.00	32,000.00
60.	Hon. Ibezute Celestine C.	32,000.00	32,000.00
61.	Hon. Ezechukwu Peter	32,000.00	32,000.00
62.	Hon. Ohia Benjamin	32,000.00	32,000.00

14	<u>SERVICE ADVANCE</u>	2023	2022
	<u>PROJECT ADVANCES:</u>		
14.1	<u>INTEGRATED FARM PROJECT</u>		
	i. Engr. Amobi Cyril Bede	<u>1,857,200.00</u>	<u>1,857,200.00</u>
	Sub-Total Integrated Farm Project	1,857,200.00	1,857,200.00
14.2	<u>CHAPEL PROJECT</u>		
	i. Hon. (Mrs.) ObiezuIjeoma	7,960,000.00	7,960,000.00
	ii. Mr. Eburuo Michael	1,990,000.00	1,990,000.00
	iii. Engr. Ezeanya Reginald N.	<u>4,000,000.00</u>	<u>4,000,000.00</u>
	Sub-Total Chapel Project	13,950,000.00	13,950,000.00
14.3	<u>GRADING OF ROADS:</u>		
	i. Hon. (Mrs.) ObiezuIjeoma	24,000,000.00	24,000,000.00
	ii. Hon. Dr. (Mrs.) Ezebuiro Joy	20,000,000.00	20,000,000.00
	iii. Engr. Ezeanya Reginald N.	8,100,000.00	8,100,000.00
	iv. Engr. Anoruo N.T	<u>52,712,487.89</u>	<u>42,712,487.89</u>
	Sub -Total Grading of Rural Roads	104,812,487.89	94,812,487.89
14.4	<u>RENOVATION OF BUILDINGS:</u>		
	i. Mrs. Eburuo Michael	1,845,000.00	1,845,000.00
	ii. Engr. Ezeanyi Reginald	3,860,000.00	3,860,000.00
	iii. Engr. Anoruo N.T	<u>2,846,000.00</u>	<u>2,846,000.00</u>
	Sub-Total Renovation of Building	8,551,000.00	8,551,000.00

	15	PERSONNAL ADVANCE:			2023	2022
	1.	Reginald Ezeanya			10,048,400.00	10,048,400.00
	2.	Ozurumba P.			1,900,000.00	1,900,000.00
	3.	Chijiago Love Day			14,070,350.00	14,070,350.00
	4.	Mehorokwu G. T. O.			1,888,000.00	1,888,000.00
14.5	RECONSTRUCTION OF COUNCIL COLLAPSED FENCE					
	5.	Ozor R. O.			545,000.00	545,000.00
	6.	Reginald Ezeanya			4,000,000.00	4,000,000.00
	Sub-Total Unremitted Deductions:			ACTUAL	2023	2022
	7.	Onyekwere S. N.	BALANCE	DURING	18,867,245.00	11,867,245.00
	9.	Igweh B. H	B/D	YEAR	890,500.00	890,500.00
14.6	FURNITURE (SCHOOL DESK):	N'm	N'm		350,000.00	350,000.00
	10.	Mrs. Nwabhai H. Ich			2,500,000.00	2,500,000.00
	Sub-Total Unremitted Deductions (School Desk)				2,500,000.00	2,500,000.00
	13.	Pay As You Earn (PAYE)	5,680,555.33	0.00	5,680,555.33	5,680,555.33
	14.	5% Withholding Tax (WHT)	5,116,510.37	0.00	5,116,510.37	5,116,510.37
14.7	DRILLING OF BOREHOLE					
	15.	5% Value Added Tax (VAT)	7,260,482.37	0.00	7,260,482.37	7,260,482.37
	16.	Donation from Local Govt	94,300.00	0.00	94,300.00	94,300.00
	Sub-Total Unremitted Deductions				10,163,000.00	10,163,000.00
	17.	Donation from (NCPM)	300.00	0.00	300.00	300.00
	Sub-Total Unremitted Taxes	18,152,148.07		0.00	18,152,148.07	18,152,148.07
14.8	SUPPLY OF FURNITURE/CHAIRS:					
	18.	Ansellern Mbachau			105,000.00	105,000.00
	19.	Anorup N. M. w			1,450,000.00	1,450,000.00
	Sub-Total Supply of Furniture/Chairs				1,450,000.00	1,450,000.00
	21.	Dr. Okey O. Uke	(1,465,284.70)	0.00	(1,465,284.70)	(1,465,284.70)
	22.	Dr. Okey O. Uke	1,332,910.29	0.00	1,332,910.29	1,332,910.29
14.9	RENOVATION OF COPPERS' LODGE:					
	23.	Ngwa N. E.	(32,495.00)	0.00	(32,495.00)	(32,495.00)
	24.	Engr. Anorup N. M. w			6,450,000.00	6,450,000.00
	Sub-Total Renovation of Coppers' Lodge				6,450,000.00	6,450,000.00
	26.	Chukwu W. C.	667,719.32	0.00	667,719.32	667,719.32
	20.	Mbachau Chidnma	82,886.97	0.00	82,886.97	82,886.97
14.10	RE-ROOFING PROJECT:					
	21.	Anorup N. M. w	(125,034.00)	0.00	(125,034.00)	(125,034.00)
	22.	Anorup N. M. w	263,036.41	0.00	263,036.41	263,036.41
	Sub-Total Re-Roofing Project				7,260,000.00	7,260,000.00
	23.	Anorup N. M. w	235,000.00	0.00	235,000.00	235,000.00
	24.	Nwadike C. H.	476,000.00	0.00	476,000.00	476,000.00
	25.	Obi Rufus	2,195.06	0.00	2,195.06	2,195.06
	26.	Obi Rufus	73.45	0.00	73.45	73.45
	27.	Mgheobu Mishark	1,900.00	0.00	1,900.00	1,900.00
	Sub-Total Unremitted Deductions	1,503,509.31		0.00	1,503,509.31	1,503,509.31
	29.	Silas Osuala			5,000.00	5,000.00
	Grand Total Unremitted Deductions	19,655,657.38		0.00	19,655,657.38	19,655,657.38
	31.	H. R. H. Eze C. E. Umeji			1,000,000.00	1,000,000.00
	32.	Ogechukwu Ugochukwu			20,000.00	20,000.00
	33.	Ben Ofiela			14,509,000.00	14,509,000.00
	34.	Igwemadu A. C.			30,000.00	30,000.00
	35.	Okeke F. N.			1,800,000.00	1,800,000.00
	36.	Oyiogu Uchechukwu			150,000.00	150,000.00
	37.	Udegbu Joseph C.			236,000.00	236,000.00
	38.	Hon. Ucheifeoma			500,000.00	500,000.00
	39.	Hon. Nwangwa F. U.			150,000.00	150,000.00
	40.	Hon. Chris Ukaobasi			250,000.00	250,000.00
	41.	Hon. Obidiegwu C. S.			250,000.00	250,000.00
	42.	Hon. Okey Emenike			1,710,000.00	1,710,000.00
	43.	Hon. Amaechi Obizue			2,131,800.00	2,131,800.00
	44.	Peter Ezenwa			1,500,000.00	1,500,000.00
	45.	Hon. Kanu J. A. O.			1,268,792.00	1,268,792.00
	46.	Njideka Akunna			164,850.00	164,850.00
	47.	Hon. Bona mbonu			2,520,000.00	2,520,000.00
	48.	Ozoemeru Anne C.			11,500.00	11,500.00
	49.	Ngonadi J. O.			3,000.00	3,000.00
	50.	Asomugha Mary			10,000.00	10,000.00
	51.	Anane Sylvester			20,000.00	20,000.00
	52.	Ekechi A. U.			1,210,000.00	1,210,000.00
	53.	Egenti Raymond			631,050.00	631,050.00
	54.	Emmanuel Usonu			37,000.00	37,000.00
	55.	Iyimagoro Theo C.			743,650.00	743,650.00
	56.	Egbuawa E. O.			340,000.00	340,000.00
	57.	Ohamara I. E.			980,500.00	980,500.00
	58.	Hon. Henry Uke (T/C Chairman)			11,593,079.67	11,593,079.67

17	DEPOSITS:	2023	2022
1	NULGE Motorcycles Loan Scheme	122,868.37	122,868.37
2	National Housing Deduction	12,869.40	12,869.40
3	Retention Fee.	329,588.20	329,588.20
4	Emilia Amakwe	531.86	531.86
5	CyracusEmechebe	481.72	481.72
6	Jonathan Enu	886.84	886.84
7	EuchariaNdem	3,057.86	3,057.86
8	Mrs. Evelyn Nwuto	1,541.48	1,541.48
9	Okeke C. N.	1,095.64	1,095.64
10	Sunday Anochie	4,941.92	4,941.92
11	Ibeagwa A.	1,348.08	1,348.08
12	Agukwe S.	192.44	192.44
13	Anaeto E.	1,994.50	1,994.50
14	Umeogu W. O.	1,891.00	1,891.00
15	Oboh E. O. (Mrs.)	61,709.64	61,709.64
16	Obiwuru C.	4,229.00	4,229.00
17	Manager NACDA OK	39,760.64	39,760.64
18	Nnebo Welfare	662.00	662.00
19	Blessing Okeke	2,864.00	2,864.00
20	Decean	150.00	150.00
21	OkpodikeIfenyinwa	17,418.00	17,418.00
22	NnobedimAugustina	1,200.00	1,200.00
23	EzeakaOkwuru	973.00	973.00
24	Onyeagba A. O.	701.00	701.00
25	Alagbosom Francisca	370.00	370.00
26	Ejiagu B. T. S.	811.00	811.00
27	NkiruOnyia	8,974.00	8,974.00
28	OkekeSussan	2,828.00	2,828.00
29	UmualaekweAssumpta	8,793.00	8,793.00
30	Nwosu Reuben	1,583.00	1,583.00
31	Ezenwafor Gladys	950.00	950.00
32	Ekeke Gladys	252.00	252.00
33	Ahuogu Esther	1,104.00	1,104.00
34	Okorie Beatrice (Late)	8,804.00	8,804.00
35	Ilononso Gabriel (Late)	867.00	867.00
36	Ohia Edwin	1,469.00	1,469.00
37	Ugochukwu Hannah	878.00	878.00
38	Chinedu Benson	365.00	365.00
39	Nwankwo T.	350.00	350.00
40	Obioha Cecilia	140.00	140.00
41	Uche Mary	140.00	140.00
42	OfornagoroChinelo	38,000.57	38,000.57
43	Nnachi Josephine	1,976.00	1,976.00
45	Okeke Albert	33.00	33.00
46	S. O. Ibe	2,053.00	2,053.00
47	ChikeUmeh	510.00	510.00
48	NwaogwugwuKenneth	7,442.52	7,442.52
49	OhiohaChinyere	552.00	552.00
50	Emecheta Cyprian	300.00	300.00
51	Innocent M. N.	2,285.00	2,285.00
52	Njoku A. C. C.	17,640.00	17,640.00
53	Aji C. C.	250.00	250.00
54	Edumba Godwin	12,000.00	12,000.00
55	Orji Friday	4,400.00	4,400.00
56	Nwosu V. D.	4,400.00	4,400.00
57	Sundry Staff Nulge	8,530.00	8,530.00
58	Umeh Peter	600.00	600.00
59	Ibeakamma Herbert	12,000.00	12,000.00
60	Onyeukwu C. U. B.	12,000.00	12,000.00
61	Iheogwu Emilia	3,753.00	3,753.00
62	Onunkwu Aaron	2,427.00	2,427.00
63	Ukoma M.	6,099.00	6,099.00
64	Angela Obijiaku	80,800.00	80,800.00
65	John Ojoko	750.00	750.00

MENTARY NOTES 2023

NORTH LOCAL GOVERNMENT COUNCIL

MENTARY NOTE 1

Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers
 vernments.

LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL
18,064,465.89	21,453,742.02	8,622,673.01	18,881,305.16	3,000,000.00	3,089, 365.98	98,346,948.14		3,000,000.00	35,558,216.92	4,248,363.16	
17,860,184.89	21,370,616.31	8,623,205.15	18,886,892.09	3,000,000.00	3,089, 365.98	108,758,891.25	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	
17,860,184.89	21,197,682.39	8,620,915.84	19,851,660.69	3,000,000.00	3,089, 365.98	65,546,875.37	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	
17,860,184.89	21,031,669.55	8,595,556.41	19,882,274.61	3,000,000.00	3,089, 365.98	52,405,787.80	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	
17,629,282.89	20,832,098.86	8,591,048.49	21,733,272.07	3,000,000.00	3,089, 365.98	186,131,820.81	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	
17,629,282.89	20,573,099.36	8,588,684.70	22,032,506.54	3,000,000.00	3,089, 365.98	65,239,337.73	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	
18,321,660.32	21,087,194.92	9,354,497.25	23,223,350.80	3,000,000.00	3,089, 365.98	75,602,495.03	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	
18,239,138.67	20,853,466.50	9,352,493.87	23,260,387.84	3,000,000.00	3,089, 365.98	93,604,936.48	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	
18,306,403.76	20,679,392.75	9,340,087.51	23,654,378.80	3,000,000.00	3,089, 365.98	113,816,950.85	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	
18,717,999.84	21,389,134.26	9,616,724.09	23,695,694.75	3,000,000.00	3,089, 365.98	283,015,461.88	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	
18,717,999.84	21,358,084.53	9,615,076.56	23,874,147.15	3,000,000.00	3,089, 365.98	76,814,961.49	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	
31,765,558.46	33,731,518.71	14,708,348.45	23,880,879.94	3,000,000.00	3,089, 365.98	173,988,813.37	8,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	
230,972,347.23	265,557,700.16	113,629,311.33	262,856,750.44	36,000,000.00	37,072,391.76	1,393,273,280.20	48,000,000.00	36,000,000.00	426,698,603.09	50,980,357.92	

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.

SUPPLEMENTARY NOTE 2			
INTERNALLY GENERATED REVENUE (IGR):		2023 ₦'m	2022 ₦'m
	<u>MONTH:</u>		
	January	153,900.00	0.00
	February	3,000.00	405,500.00
	March	0.00	117,000.00
	April	35,600.00	146,900.00
	May	793,000.00	0.00
	June	220,900.00	328,000.00
	July	110,700.00	715,900.00
	August	144,500.00	142,800.00
	September	73,800.00	208,100.00
	October	217,100.00	128,900.00
	November	4,504.00	524,200.00
	December	<u>55,406.40</u>	<u>0.00</u>
	Total	1,812,410.40	0.00

EXPLANATORY NOTES 2023

IDEATO NORTH Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	946,088,500.92
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.09
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	86,980,357.92
	TOTAL	2,901,040,742.13

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	230,972,347.23
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.16
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.33
4	Salaries and Allowances of Political Office Holders.	36,000,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.72
6	Pensions to Local Govt. Retired Staff.	262,856,750.48
	TOTAL	946,088,500.92

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:

S/No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	36,000,000.00
2	Over Head Cost Released to Council of Traditional Rulers .	27,322,450.89
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of PAYE Deductions to Authorized Agency	
6	Release of Imprests to Local Government Officials	24,000,000.00
7	Release of Security Vote	24,000,000.00
8	Others overhead expenses direct incurred from releases to Local Government Councils	7,215,137.42
	TOTAL	142,491,791.64

4. 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 :

S/No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,258,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.36
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	29,870,000.00
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,715,168,603.09



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF IDEATO SOUTH
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

IDEATO SOUTH LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Ideato South Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

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

- a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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. 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 revenue collected monthly from the State Joint Local Government Account (SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account (SJLGA) transfers. The Council's 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.

IMO STATE OF NIGERIA
IDEATO SOUTH LOCAL GOVERNMENT

Council Headquarters, Dikenafai, Imo State

Telegrams:

Telephone:

Our Ref:.....

Your Ref:.....

Date: 2/1/2024.

(All replies to be addressed to the Chairman)

IDEATO SOUTH LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2023.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

Signed  _____
Treasurer

22-03-2023

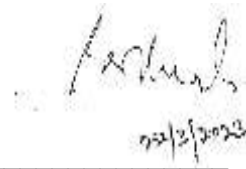
Date: 2/1/2024.

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

In our opinion, these Financial Statements fairly reflect the financial position of the Ideato South Local Government as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.

 _____
Treasurer

Date: 2/1/2024.

 _____
Chairman

22-03-2023

Date 2nd January 2024

**STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF IDEATO SOUTH LOCAL GOVERNMENT COUNCIL FOR
THE YEAR ENDED 31ST DECEMBER 2023**

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts of Ideato South Local Government Council for the year ended 31st December 2023 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended and the Imo State Audit Law 2021 and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis

RESPONSIBILITY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material misstatements, 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.

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/31/B/Vol.II/2024

(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
28th June, 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Ideato South Local Government Council of Imo State for the year ended 31st December, 2023 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 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 evidence supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACARB.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State

IDETAO SOUTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT NO. 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET 2023 N'm		Notes	2023 N'm	2022 N'm
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
2,485,518,988.00	Statutory Allocation from SJLGA	1	3,032,811,857.29	2,118,374,665.94
14,286,199.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	<u>Internally Generated Revenue:</u>	3		
4,200,000.00	Capitation Rate		0.00	0.00
31,000,000.00	Property Rate		287,500.00	200,000.00
94,825,866.00	Licenses, Fines, Fees and Royalty		1,100,200.00	872,000.00
24,665,900.00	Earnings from Commerce		0.00	0.00
1,730,000.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
0.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of the Local Governments	4	0.00	0.00
156,421,766.00	Total Internally Generated Revenue		1,387,700.00	1,072,000.00
2,656,226,953.00	Total Inflow from Operating Activities (A)		3,034,199,557.29	2,119,446,665.94
	<u>Payments:</u>			
410,911,527.00	Personnel Cost	5	1,095,859,616.08	1,056,585,567.28
327,088,970.00	Overhead Cost	6	138,617,757.92	100,577,508.87
0.00	Imprest and Security Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	Interest Payment	9	0.00	0.00
1,904,985,467.00	Capital Expenditure	10	1,726,099,429.66	893,237,752.31
2,642,985,964.00	Total Outflow from Operating Activities (B)		2,984,576,803.66	2,074,400,828.46
13,240,989.00	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		49,622,753.63	45,045,837.48

0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
<u>0.00</u>	Dividends Received		<u>0.00</u>	0.00
0.00	Net Cash Flow from Investing Activities		0.00	<u>0.00</u>
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
<u>0.00</u>	Repayment of Loans		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Financing Activities		0.00	0.00
0.00	Net Cash Flow for the Year Activities		49,622,753.63	45,045,837.48
0.00	Cash and its Equivalent as at 1/1/2023		56,572,430.17	11,526,592.69
0.00	Cash and its Equivalent as at 31/12/2023		106,195,183.80	56,572,430.17

IDETAO SOUTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT NO. 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023

	Notes	2023	2022
		₦	₦
<u>Liquid Assets: ASSETS</u>			
Cash	11	145,516.18	1,698,462.06
Bank	12	<u>106,049,667.62</u>	<u>54,873,968.11</u>
Total Liquid Assets (A)		106,195,183.80	56,572,430.17
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	0.00	0.00
Imprest:	14	77,316,850.19	81,696,000.00
Service Advance	15	423,749,676.87	362,933,850.30
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		<u>0.00</u>	<u>0.00</u>
Total Investments and Other Cash Assets(B)		501,066,527.06	444,629,850.30
TOTAL ASSETS C = (A + B)		607,261,710.86	501,202,280.47
<u>LIABILITIES:</u>			
<u>PUBLIC FUNDS:</u>			
Consolidated Revenue Funds		525,243,823.50	419,184,393.11
Unremitted Deductions	16	36,589,086.94	36,589,086.94
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		<u>0.00</u>	<u>0.00</u>
TOTAL PUBLIC FUNDS (D)		561,832,910.44	455,773,480.05
<u>EXTERNAL AND INTERNAL LOANS:</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		<u>0.00</u>	<u>0.00</u>
TOTAL EXTERNAL & INTERNAL LOANS (E)		0.00	0.00
<u>OTHER LIABILITIES:</u>			
Deposits	17	<u>45,428,800.42</u>	<u>45,428,800.42</u>
Total Other Liabilities (F)		45,428,800.42	45,428,800.42
TOTAL LIABILITIES G = (D + E +F)		607,261,710.86	501,202,280.47

IDETAO SOUTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT NO. 3- STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 ₦		Notes	Actual 2023 ₦	Final Budget 2023 ₦	Initial Budget 2022 ₦	Suppl. Budget 2022 ₦	Variance on Final Budget ₦
330,021,555.63	OPENING BALANCE 1/1/2022		419,184,393.11	0.00	0.00	0.00	419,184,393.11
	<u>ADD REVENUE:</u>						
	<u>ALLOCATIONS</u>						
2,118,374,665.94	Statutory Allocation from SJLGA	1	3,032,811,857.29	2,485,518,988.00	2,485,518,988.00	0.00	547,292,869.29
0.00	State Government IGR	2	0.00	14,286,199.00	14,286,199.00	0.00	14,286,199.00
	<u>INTERNALLY GENERATED REVENUE</u>	3					
0.00	Capitation Rate		0.00	4,200,000.00	4,200,000.00	0.00	4,200,000.00
200,000.00	Property Rate		287,500.00	31,000,000.00	31,000,000.00	0.00	30,712,500.00
872,000.00	Licenses, Fines, Fees and Royalty		1,100,200.00	94,825,866.00	94,825,866.00	0.00	93,725,666.00
0.00	Earnings from Commerce		0.00	24,665,900.00	24,665,900.00	0.00	24,665,900.00
0.00	Rent on Local Govt. Property		0.00	1,730,000.00	1,730,000.00	0.00	1,730,000.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	Miscellaneous		0.00	0.00	0.00	0.00	0.00
1,072,000.00	Total Internally Generated Revenue		1,387,700.00	156,421,766.00	156,421,766.00	0.00	155,034,066.00
	Other Revenue Sources	4	0.00	0.00	0.00	0.00	0.00
2,449,468,221.57	Total Revenue (A)		3,453,383,950.40	2,656,226,953.00	2,656,226,953.00	0.00	(797,156,997.40)
	<u>EXPENDITURE:</u>						
1,056,585,567.28	Personnel Cost	5	1,095,859,616.08	410,911,527.00	410,911,527.00	0.00	(684,948,089.08)
94,360,508.87	Overhead Cost	6	126,981,907.73	327,088,970.00	327,088,970.00	0.00	200,107,062.27
879,337,752.31	Capital Expenditure	10	1,705,298,603.09	1,904,985,467.00	1,904,985,467.00	0.00	199,686,863.91
2,030,283,828.46	Total Expenditure (B)		2,928,140,126.90	2,642,985,964.00	2,642,985,964.00	0.00	(285,154,162.90)
419,184,393.11	OPERATING BALANCE		525,243,823.50	13,240,989.00	13,240,989.00	0.00	(512,002,834.50)
	<u>APPROPRIATIONS/TRANSFERS</u>						
419,184,393.11	Transfer to Capital Development Fund		525,243,823.50	13,240,989.00	13,240,989.00	0.00	(512,002,834.50)
419,184,393.11	Closing Balance		525,243,823.50	13,240,989.00	13,240,989.00	0.00	(512,002,834.50)

IDETAO SOUTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT NO. 4 - STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N		Notes	Actual 2023 N	Final Budget 2023 N	Initial Budget 2023 N	Suppl. Budget 2023 N	Variance on Final Budget N
(897,984,771.80)	Opening Balance		(1,117,881,664.10)	0.00	0.00	0.00	1,117,881,664.10
	<u>ADD REVENUE</u>						
419,184,393.11	Transfer From Consolidated Revenue Fund		525,243,823.50	0.00	0.00	0.00	(525,243,823.50)
0.00	Aid and Grants		0.00	0.00	0.00	0.00	0.00
0.00	External Loans		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
240,256,467.90	Internal Loans from Other Funds		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
(238,543,910.79)	TOTAL REVENUE		(205,561,105.24)	0.00	0.00	0.00	205,561,105.24
	<u>LESS CAPITAL EXPENDITURE</u>						
639,081.295.41	Capital Expenditure Sector		1,318,221,867.73	1,904,985,467.00	1,904,985,467.0 0	0.00	586,763,599.27
	<u>OTHER CAPITAL PAYMENTS</u>						
240,256,467.90	Repayments Internal Loans		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
879,337,753.31	TOTAL CAPITAL EXPENDITURE	10	1,705,298,603.09	1,904,985,467.00	1,904,985,467.0 0	0.00	199,686,863.91
0.00	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	0.00
(1,117,881,664.10)	Closing Balance		(1,910,859,708.33)	0.00	0.00	0.00	0.00

IDEATO SOUTH LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS		2023			2022
			Actual N'm	Budgeted N'm	Variance N'm	Actual N'm
1	<u>A - SHARE OF STATUTORY ALLOCATION FROM SJLGA</u>					
	Net Share of Statutory Allocation from SJLGA		3,032,811,857.29	1,762,249,080.00	(1,270,562,777.29)	2,118,374,664.94
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	161,318,059.00	161,318,059.00	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)		<u>0.00</u>	<u>265,224,289.00</u>	<u>265,224,289.00</u>	<u>0.00</u>
	Total (Gross) SJLGA Allocation to the Local Government		3,032,811,857.29	2,188,791,428.00	(844,020,429.29)	2,118,374,664.94
	<u>VALUE ADDED TAX:</u>					
	Share of Value Added Tax		<u>0.00</u>	<u>296,727,560.00</u>	<u>296,727,560.00</u>	<u>0.00</u>
	Total Value Added Tax		0.00	<u>296,727,560.00</u>	<u>296,727,560.00</u>	0.00

	DETAILS	2023		
		ACTUAL N'm	BUDGETED N'm	VARIANCE N'm
2	<u>B - STATE GOVT. INTERNALLY GEN. REVENUE</u>			
	Share of State Government Internally Generated Revenue	0.00	14,286,199.00	14,006,077.00
	Total State Government Internally Generated Revenue	0.00	14,286,199.00	14,006,077.00
3	<u>C -INTERNALLY GENERATED REVENUE:</u>			
3.1	<u>CAPITATION RATE:</u>			
	Current Capitation/Development Rate	0.00	3,000,000.00	3,000,000.00
	Arrears of Capitation Rate	0.00	1,200,000.00	1,200,000.00
	Sub-Total Capitation Rate	0.00	4,200,000.00	4,200,000.00
3.2	<u>PROPERTY RATE:</u>			
	Current Property/Tenement Rate	287,500.00	25,000,000.00	24,712,500.00
	Arrears of Property Rate	0.00	5,000,000.00	5,000,000.00
	Petrol Station	0.00	1,000,000.00	1,000,000.00
	Sub-Total Property Rate	287,500.00	31,000,000.00	30,712,500.00
3.3	<u>LICENSES, FINES AND FEES</u>			
	Towing of Vehicles Fees	0.00	7,000,000.00	7,000,000.00
	Obstruction and Nuisance Fees	0.00	120,000.00	120,000.00
	Bicycle License Fess	0.00	299,400.00	299,400.00
	Liquor License (Wine/ Beer)	0.00	4,500,000.00	4,500,000.00
	Native Liquor License	0.00	1,400,000.00	1,400,000.00
	Truck/Wheelbarrow License Fees	0.00	1,500,000.00	1,500,000.00
	Squatter/Hawkers Permit	0.00	400,000.00	400,000.00
	Motor Vehicles Emblems	0.00	370,000.00	370,000.00
	Operational Business Permit	0.00	1,625,000.00	1,625,000.00
	Slaughter House Fees	0.00	1,800,000.00	1,800,000.00
	Eating House License Fees	0.00	1,000,000.00	1,000,000.00
	Kiosk License Fees	0.00	250,000.00	250,000.00
	Bakery House License Fees	0.00	200,000.00	200,000.00
	Auctioneers License Fees	0.00	2,400,000.00	2,400,000.00
	Canon Shooting License Fees	0.00	100,000.00	100,000.00
	Customary Marriage Registration	0.00	10,000,000.00	10,000,000.00
	Oil Mill License Fees	0.00	0.00	0.00
	Entertainment/Drumming Fees	0.00	100,000.00	100,000.00
	Temporary BoothPermit	0.00	0.00	0.00
	Naming of Street Registration Fees	0.00	1,000,000.00	1,000,000.00
	Reg. of Associations, Clubs and Cultural Organization fees	12,000.00	250,000.00	23,800.00
	Pound fees	0.00	500,000.00	500,000.00
	Registration of Death and Birth	731,000.00	7,500,000.00	6,769,000.00
	Sales of Tank Dislodging lines	0.00	180,000.00	180,000.00
	Dispensary fees	0.00	1,000,000.00	1,000,000.00
	Maternity fees	0.00	1,000,000.00	959,000.00
	Maternity Leave fee	26,000.00	0.00	26,000.00
	Environment sanitation fees	0.00	1,800,000.00	1,800,000.00
	Sand Excavation	0.00	6,000,000.00	6,000,000.00
	Reg. of Contractors fees	0.00	15,000,000.00	15,000,000.00
	Tenders fees	0.00	9,500,000.00	9,500,000.00
	Cottage Industry fees	0.00	900,000.00	900,000.00
	Customary Right of Occupancy	0.00	150,000.00	150,000.00
	Rice Mill License	0.00	150,000.00	150,000.00
	Palm Oil/Kernel Cracking Fees	0.00	210,000.00	210,000.00
	Cassava Grinding Mill fees	0.00	2,400,000.00	2,400,000.00

	Corn Grinding Mill License	0.00	54,000.00	54,000.00
	Ingredient Mill License	0.00	404,000.00	404,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	235,000.00	235,000.00
	Welding Machine License Fees	0.00	35,000.00	35,000.00
	Electronics Radio/Television Workshop License Fees	0.00	20,000.00	20,000.00
	Blacksmith Workshop License Fees	0.00	0.00	0.00
	Wood Making and Carpentry Workshop License Fees	0.00	80,000.00	80,000.00
	Printing Press License	0.00	0.00	0.00
	Battery Charge License	0.00	90,000.00	90,000.00
	Panel Beater License Fees	0.00	9,500.00	9,500.00
	Vehicle Spare Parts License	0.00	0.00	0.00
	Vulcanize License	0.00	300,000.00	300,000.00
	Clock/Watch Repair License	0.00	100,000.00	100,000.00
	Cloth Dyers License Fees	0.00	12,770.00	12,770.00
	Refund of Dowry	0.00	0.00	0.00
	Motor Mechanic	0.00	43,000.00	43,000.00
	Car Wash License	0.00	0.00	0.00
	Dry cleaners/Car wash license	0.00	0.00	0.00
	Building materials license	0.00	220,000.00	220,000.00
	Photocopying duplicating services	0.00	600,000.00	600,000.00
	Surface Tank Kerosene License	0.00	70,000.00	70,000.00
	Block making machine fees	0.00	200,000.00	200,000.00
	Sewing Institute License Fees	0.00	40,000.00	40,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	150,000.00	150,000.00
	Local Hair Barbing/Plating License Fees	0.00	40,000.00	40,000.00
	Electrical Parts License Fees	0.00	250,000.00	250,000.00
	Oath Fees	0.00	20,000.00	20,000.00
	Identification Fees	316,000.00	3,000,000.00	2,684,000.00
	Advert License	0.00	400,000.00	400,000.00
	Registration of Clinic	0.00	150,000.00	150,000.00
	Sub-Total Licenses, Fines and Fees	1,100,200.00	94,825,866.00	93,725,666.00
3.4	<u>EARNINGS FROM COMMERCE:</u>			
	Market Toll/Stallage Fees	0.00	9,000,000.00	9,000,000.00
	Motor Park Toll	0.00	5,000,000.00	5,000,000.00
	Earnings from Agricultural Undertakings	0.00	5,465,900.00	5,465,900.00
	Earnings from Sales of Water with Tankers	0.00	5,200,000.00	5,200,000.00
	Sub-Total Earnings from Commerce	0.00	24,665,900.00	24,665,900.00
3.5	<u>RENT ON LOCAL GOVERNMENT PROPERTY:</u>			
	Rent on Local Government Quarters	0.00	1,000,000.00	1,000,000.00
	Rent on Other Local Government Buildings	0.00	480,000.00	480,000.00
	Rent on Local Government Landed Property	0.00	2,500,000.00	2,500,000.00
	Sub-Total Rent on Local Government Property	0.00	3,980,000.00	1,730,000.00
3.6	<u>INTEREST/REPAYMENTS AND DIVIDENDS:</u>			
3.6.1	<u>INTEREST/REPAYMENTS:</u>			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	0.00	0.00	0.00

3.6.2	DIVIDENDS:			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	0.00	0.00	0.00
	Grand Total Interest/Repayments and Dividends	0.00	0.00	0.00
3.7	GRANTS/AID AND REIMBURSEMENTS:			
3.7.1	INTERNAL AID/GRANTS:			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	0.00	0.00	0.00
3.7.2	REIMBURSEMENTS:			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	0.00	0.00	0.00
	Grand Total Grants/Aid and Re-imbursements	0.00	0.00	0.00
3.8	MISCELLANEOUS REVENUE:			
	Recovery of Losses and Overpayments		0.00	
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Internal Loans	0.00	0.00	0.00
	Sub-Total Miscellaneous Revenue	0.00	0.00	0.00
	Grand Total Internally Generated Revenue	1,387,700.00	156,421,766.00	155,034,066.00
4	OTHER REVENUE SOURCES			
	Surplus from Sales of Government Property	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Other Revenue Sources	0.00	0.00	0.00
5	PERSONNEL COST:			
5.1	CONSOLIDATED REVENUE FUND CHARGES:			
	The Executive / Legislature	9,000,000.00	68,065,410.00	59,065,410.00
	Local .Govt. Devt. Areas (Coordinator & Members)	4,200,000.00	0.00	4,200,000.00
	Community Govt. Council (PG Allowances)	16,200,000.00	0.00	16,200,000.00
	Sub-Total Consolidated Revenue Fund Charges	29,400,000.00	68,065,410.00	38,665,478.00
5.2	PERSONNEL EMOLUMNET:			
	Administration	0.00	0.00	0.00
	Finance	0.00	0.00	0.00
	Medical and Health	0.00	0.00	0.00
	Planning Research and Statistics	0.00	0.00	0.00
	Social dev. Information & Sports	0.00	0.00	0.00
	Works, Transport and Housing	0.00	0.00	0.00
	Agriculture and Natural Resources	0.00	0.00	0.00
	Local Govt. Workers Salary (End to End Payment iro	387,343,462.39	342,846,117.00	(44,497,345.39)

	Automated Salary Payment System)			
	Salaries/ Emoluments (Primary Education)	265,557,700.16	0.00	(265,557,700.16)
	Salaries/ Emoluments (Jnr Secondary Education)	113,629,311.34	0.00	(113,629,311.34)
	Salaries and Allowances Council of Traditional Rulers	37,072,391.73	0.00	(37,072,391.73)
	Pensions and Gratuity for Local Govt. Retirees	262,856,750.46	0.00	(262,856,750.46)
	Sub-Total Personnel Cost	1,066,459,616.08	342,846,117.00	(723,613,499.08)
5.3	<u>MISCELLANEOUS:</u>			
	Financial Assistance to Handicap Persons	0.00	500,000.00	500,000.00
	Postal Agency	0.00	1,000,000.00	1,000,000.00
	NSCDS	0.00	1,000,000.00	1,000,000.00
	The Handicaps – Financial Assistance to Widows	0.00	500,000.00	500,000.00
	Security Service – Assistance to SSS and Police	0.00	1,000,000.00	1,000,000.00
	Donations	0.00	500,000.00	500,000.00
	NYSC Corp Member	0.00	2,000,000.00	2,000,000.00
	Sports	0.00	500,000.00	500,000.00
	August Meeting	0.00	1,000,000.00	1,000,000.00
	New Yam Festival	0.00	500,000.00	500,000.00
	Vigilante Group	0.00	3,000,000.00	3,000,000.00
	RAMP	0.00	500,000.00	500,000.00
	Immunization	0.00	0.00	0.00
	Independent Celebration	0.00	1,000,000.00	1,000,000.00
	Children’s Day	0.00	1,000,000.00	1,000,000.00
	Mini-Ozuruimo (LGA)	0.00	500,000.00	500,000.00
	Ozuruimo (State)	0.00	750,000.00	750,000.00
	Imo Women Day	0.00	1,000,000.00	1,000,000.00
	Monitoring of Projects	0.00	5,000,000.00	5,000,000.00
	Others Salary Arrears to Chairmen Cllrs and Supervisors	0.00	140,000,000.00	140,000,000.00
	JAAC Administration	0.00	2,500,000.00	2,500,000.00
	Heartland Para Soccer Youth Club	0.00	7,000,000.00	7,000,000.00
	Support to Bureau for LG and Chieftaincy Affairs	0.00	10,000,000.00	10,000,000.00
	Support to LG Pension Board	0.00	10,000,000.00	10,000,000.00
	Support to Education Schools	0.00	10,000,000.00	10,000,000.00
	CSDP	0.00	2,000,000.00	2,000,000.00
	COVID – 19 Palliative to Community	0.00	3,000,000.00	3,000,000.00
	Youth Empowerment	0.00	10,000,000.00	10,000,000.00
	Total Miscellaneous	0.00	257,750,000.00	257,750,000.00
5.4	<u>PERSONNEL ANALYSIS:</u>			
	Total Number of Employees at the Beginning of the Year	0.00	0.00	0.00
	Total Number of Employees Employed in the Year	0.00	0.00	0.00
	Total Number of Employees Retired/Transferred or Left During the Year	0.00	0.00	0.00
	Total Number of Employees at the End of the Year	0.00	0.00	0.00
6	<u>OVERHEAD COST:</u>			
6.1	<u>OVERHEAD COSTS BY FUNCTION:</u>			
	Travel and Transport	5,850,000.00	13,896,370.00	8,046,370.00
	Utility Services	0.00	1,200,000.00	1,200,000.00
	Telephone and Postal Services	0.00	250,000.00	250,000.00
	Stationery and Printing	4,250,000.00	6,855,000.00	2,605,000.00
	Maintenance of Office Furniture and Equipment	2,000,000.00	9,800,000.00	7,800,000.00
	Maintenance of Vehicle and Capital Assets	4,476,549.81	7,700,000.00	3,223,450.19
	Consultancy and Professional Services	0.00	1,260,000.00	1,260,000.00
	Grants, Contributions and Subventions	0.00	0.00	0.00
	Training, Staff Development and Welfare	0.00	10,982,600.00	10,982,600.00
	Entertainment and Hospitality	4,425,000.00	6,720,000.00	2,295,000.00
	Miscellaneous Expenses	35,000,000.00	6,675,000.00	(28,325,000.00)

	Provision of Service Materials	2,000,000.00	4,000,000.00	2,000,000.00
	Various Over Head expenses incurred by BLGCA ifo Local Govt. Councils	68,980,357.92	0.00	68,980,357.92
	Total Overhead Cost By Function	126,981,907.73	69,338,970.00	(57,642,937.73)
	Previous Years' Retired Advances	11,635,850.19	0.00	(11,635,850.19)
	Total Overhead Cost	138,617,757.92	69,338,970.00	(69,278,787.92)
6.2	<u>OVERHEAD COSTS BY SECTORS (DEPT):</u>			
	The Council	8,305,200.00	19,152,600.00	(10,847,400.00)
	Administration	6,476,549.81	9,480,000.00	3,003,450.19
	Finance	6,250,000.00	7,500,000.00	1,250,000.00
	Medical and Health	6,050,000.00	16,025,550.00	9,975,550.00
	Planning Research and Statistics	3,300,000.00	4,255,820.00	955,820.00
	Social Welfare Dev.	0.00	2,200,000.00	2,200,000.00
	Works, Transport and Housing	4,925,000.00	5,800,000.00	875,000.00
	Agriculture and Natural Resources	1,000,000.00	4,925,000.00	3,925,000.00
	Various Over Head expenses incurred by BLGCA ifo Local Govt. Councils Across various Sectors	68,980,357.92	0.00	68,980,357.92
	Total Overhead Cost by Sector (Department)	126,981,907.73	69,338,970.00	(57,642,937.73)
7	<u>SECURITY VOTE</u>			
	Security Vote	24,000,000.00	0.00	24,000,000.00
	Total security Vote	24,000,000.00	0.00	24,000,000.00
8	<u>INTEGRATED FARMS PROJECTS:</u>			
	Integrated Farms Projects	0.00	0.00	0.00
	Total Integrated Farms Projects	0.00	0.00	0.00
10	<u>CAPITAL PROJECT:</u>			
	Rehabilitation, Tarring and Grading of Rural Roads	20,000,000.00	542,258,248.00	522,258,248.00
	Contribution to State/ Local Govt. Joint Projects	1,258,600,000.00		(1,258,600,000.00)
	Imo State Rural Road Project		1,362,727,219.00	1,362,727,219.00
	Various Capital expenditures incurred by BLGCA ifo Local Govt. Councils	426,698,603.09		(426,698,603.09)
	Total Capital Expenditure	1,705,298,603.09	1,904,985,467.00	199,686,863.91
	Unretired Advances on Projects	20,800,826.57	0.00	(20,800,826.57)
	Grand Total Capital Projects	1,726,099,429.66	1,904,985,467.00	178,886,037.34

	LIQUID ASSETS:				
	This represents closing balance of cash-at-hand and held in Banks				
11	CASH BALANCE:			2023	2022
	Cash-at-Hand			<u>145,516.18</u>	<u>1,698,462.06</u>
	Total Cash			145,516.18	1,698,462.06
12	BANK BALANCE:				
	<u>Name of Bank</u>	<u>Account Name</u>	<u>Account Number</u>		
	1. Fidelity Bank	Ideato South LG Account	5030065664	10,562.80	10,562.80
	2. Diamond Bank	Salary Account	0053675423	58,818.58	58,818.58
	3. Zenith Bank	Account Name Not Stated	1012414607	(163.51)	(163.51)
	4. UBA Plc.	-do-	1017216936	2,706.67	2,706.67
	5. UBA Plc.	-do-	1017705600	155,392.76	155,392.76
	6. Zenith Bank	-do-	101,833871	106,892.50	106,892.50
	7. First Bank	-do-	2022790556	36,296.59	36,296.59
	8. First Bank	-do-	2020151508	603,160.34	603,160.34
	9. Diamond Bank	-do-	0053675422	6,448.00	6,448.00
	10. First Bank	-do-	2020825720	18,671.09	18,671.09
	11. Union Bank	-do-	0094523712	10,271.55	10,271.55
	12. Zenith Bank	Salary Account	1015487172	9,780.99	9,780.99
	13. Zenith Bank	Project Account	1015873760	6,680,269.28	6,680,269.28
	14.UBA Plc.	Main Account	1022036747	4,439.72	5,136.99
	15. Zenith Bank	Revenue Account	1016427452	4,992.00	4,992.00
	16. Zenith Bank	Salary Account	1016427469	654,174.72	654,174.72
	17. UBA Plc.	Shared Prosperity	1022780693	<u>97,686,953.54</u>	<u>46,510,556.76</u>
				106,049,667.62	54,873,968.11
	Grand Total Liquid Assets			106,195,183.80	56,572,430.17

13	<u>SALARY ADVANCE:</u>	2023	2022
	Salary Advance	<u>0.00</u>	<u>0.00</u>
	Total Salary Advance	0.00	0.00
14	<u>IMPREST:</u>		
	1. Hon. Duru Johnson	450,000.00	450,000.00
	2. Osuji Rosemary	75,000.00	75,000.00
	3. Akatamkpo, A. C	295,000.00	295,000.00
	4. Nneke G. K. & Others	2,976,000.00	2,976,000.00
	5. Okechukwu Onyechere	7,000,000.00	6,000,000.00
	6. Chukwuka H. C. (DAGS)	900,000.00	900,000.00
	7. Alaoma Nwosu (TR)	410,000.00	410,000.00
	8. Nwokeocha Ugochukwu	1,515,000.00	1,515,000.00
	9. Eke Johnson	1,380,000.00	660,000.00
	10. Anyiam Chibuzor	1,800,000.00	1,800,000.00
	11. Alagwu Maureen	625,000.00	625,000.00
	12. Onuegirim Goodness	465,417.00	300,000.00
	13. Osuoha Chioma	325,000.19	325,000.00
	14. Ejikeojiako Okechukwu	2,380,000.00	1,895,000.00
	15. Ihejirika Florence	960,417.00	645,000.00
	16. Hon. Mbewu Ogechi	865,417.00	550,000.00
	17. Hon. Uzoma Ikechukwu	865,417.00	550,000.00
	18. Okonkwo Faith	365,417.00	50,000.00
	19. Ekwueme I. C. (DAGS)	340,000.00	340,000.00
	20. Egbuchulem Fidel (TR)	1,810,000.00	1,810,000.00
	21. Okafor Patricia C.	415,417.00	100,000.00
	22. Hon. Osuorji Chukwuemeka	1,200,000.00	1,200,000.00

	23. Hon. Prince Ebere Festus	715,417.00	400,000.00
	24. Oparaku Esther	865,417.00	550,000.00
	25. Hon. Duru Okechukwu	415,417.00	100,000.00
	26. Hon. Obih Uchenna Linus	435,417.00	60,000.00
	27. Hon. Nwamadu	435,417.00	60,000.00
	28. Hon. Nwosu Maxwell U.	790,834.00	40,000.00
	29. Hon. Emeanuru Alphonsus	790,834.00	40,000.00
	30. Osuji Chuks Ngozi	3,970,000.00	2,970,000.00
	31. Obasi Anna	3,750,000.00	2,030,000.00
	32. Ogu Ifeoma	3,150,000.00	3,150,000.00
	33. Obiukuru Festus Prince	2,000,000.00	1,000,000.00
	34. Okoro Anthony	120,000.00	120,000.00
	35. Orji Ibezim	1,55,000.00	1,595,000.00
	36. Oguguo C. C.	1,150,000.00	1,150,000.00
	37. Okwara Iheanyi	3,750,000.00	3,750,000.00
	38. Alagbaoso Maurice	715,417.00	400,000.00
	39. Nnabuihe Catherine	715,417.00	400,000.00
	40. Nnodum Christopher	715,417.00	400,000.00
	41. Okokwe Victor Uche	715,417.00	400,000.00
	42. Egbusunwa Louis	715,417.00	400,000.00
	43. Anyalechi Augustine	715,417.00	400,000.00
	44. Ochemba Ebere	715,417.00	400,000.00
	45. Ogbulie B. C. B.	715,417.00	400,000.00
	46. Duru Gilbert	715,417.00	400,000.00
	47. Akwari Emeka	715,417.00	400,000.00
	48. Njaka Louis	715,417.00	400,000.00

49. Ezenwa Rose	715,417.00	400,000.00
50. Ekezie Peter	715,417.00	400,000.00
51. Ebo Romanus	715,417.00	400,000.00
52. Ogidi JohnKennedy	715,417.00	400,000.00
53. Okwara Chioma	800,417.00	485,000.00
54. Okwara Ebere	565,417.00	250,000.00
55. Igbokwe, O.O.	675,417.00	3,240,000.00
56. Emenalo Chinedu	1,425,417.00	1,110,000.00
57. Uhuegbu Theresa	50,000.00	50,000.00
58. Ogbuji S. Ogidi	60,000.00	60,000.00
59. Chikere, Aloysius C.	2,235,417.00	1,200,000.00
60. Iheaka Chukwuma	0.00	15,450,000.00
61. Okpanku Joy Eze	715,417.00	400,000.00
62. Njoku Gregory	690,834.00	1,200,000.00
63. Hon. Ukeji Stanley	790,417.00	475,000.00
64. Hon. Egeneokwu Chukwuma K.	790,417.00	475,000.00
65. Hon. Ahimadu Priscillia	790,417.00	475,000.00
66. Hon Ikeaka Ijeoma	0.00	475,000.00
67. Hon Egbula Stanley	790,417.00	475,000.00
68. Hon. Arukwe Luke Chimezie	790,417.00	475,000.00
69. Hon. Enwerem Benneth A.	790,417.00	475,000.00
70. Hon. Ezenwa Bartholomew	790,417.00	475,000.00
71. Hon. Ekejiuba Victoria	790,417.00	475,000.00
72. Hon. Ezeahurukwe Bartholomew	790,417.00	475,000.00
73. Hon. Dimaku Onyinyechi	790,417.00	475,000.00
74. Hon. Onyeibe Godspower	640,417.00	475,000.00

	75. Hon. Duru Eugene	790,417.00	475,000.00
	76. Hon. Ifeanyichukwu Elijah Duru	790,417.00	475,000.00
	77. Hon. Enwerem Azubuike Thaddeus	790,417.00	475,000.00
	78. Hon. Okwara Seth E.	1,240,000.00	240,000.00
	79. Mrs. Otuonye Gertrude (TR)	0.00	1,430,000.00
	80. Engr. Ogumuike Uchenna	660,000.00	660,000.00
	81. Eke Johnson	2,500,000.00	780,000.00
	82. Anaebunwa Bennett	1,780,000.00	780,000.00
	83. Mbachu Josephine	1,100,000.00	100,000.00
	84. Nwaimo Chinwe	532,523.00	200,000.00
	85. Uzoukwu Roseline	<u>2,050,000.00</u>	<u>450,000.00</u>
	Sub-Total Imprest	77,316,850.19	81,696,000.00
15	<u>PROJECT ADVANCES:</u>	2023	2022
15.1	<u>i. INTEGRATED FARM PROJECT:</u>		
	Mr. Anyiam Chibuzor	<u>140,000.00</u>	<u>140,000.00</u>
	Sub-Total Integrated Farm Project	140,000.00	140,000.00
15.2	<u>ii. CHAPEL PROJECT:</u>		
	Nwokeocha Ugochukwu	3,000,000.00	3,000,000.00
	Onyechere Okechukwu	<u>1,850,000.00</u>	<u>1,850,000.00</u>
	Sub-Total Chapel Project	4,850,000.00	4,850,000.00
	<u>iii. GRADING OF RURAL ROADS/ CONSTRU. OF IRON GATES:</u>		
	Hon. Amuka Ikechukwu	10,000,000.00	10,000,000.00
	Mr. Nwokeocha Ugochukwu	20,000,000.00	20,000,000.00
	Mr. Aguihe Ndubuisi	3,295,600.00	3,295,600.00
	Engr. Ogumuike, A. U.	13,900,000.00	13,900,000.00
	Engr. Okoro Anthony .C.	<u>20,000,000.00</u>	<u>8,900,000.00</u>

	Sub-Total Grading of Rural Roads/ Construction of Iron Gates	67,195,600.00	56,095,600.00
	iv. <u>PROVISION OF RURAL ELECTRICITY:</u>		
	Hon. Okwara Iheanyi	5,400,000.00	5,400,000.00
	Mr. Orjiako Uzoma	<u>8,000,000.00</u>	<u>8,000,000.00</u>
	Sub-Total Provision of Rural Electricity	13,400,000.00	13,400,000.00
15.3	v. <u>GRADING OF RURAL ROADS:</u>		
	Engr. Oguwuike Uchenna	22,930,487.00	22,930,487.00
	Mr. Orjiako Uzoma	<u>0.00</u>	<u>0.00</u>
	Sub-Total Grading of Rural Roads	22,930,487.00	22,930,487.00
15.4	vi. <u>REHABILITATION OF WATER BOREHOLES:</u>		
	Engr. Oguwuike Uchenna	<u>2,060,000.00</u>	<u>2,060,000.00</u>
	Sub-Total Rehabilitation of Water Bore Hole	2,060,000.00	2,060,000.00
15.5	vii. <u>INSTALLATION OF STREET LIGHT:</u>		
	Engr. Oguwuike Uchenna	<u>1,000,000.00</u>	<u>1,000,000.00</u>
	Sub-Total Installation of Street Light	1,000,000.00	1,000,000.00
15.6	viii. <u>CONSTRUCTION OF OFFICE BLOCK:</u>		
	Hon. Okwara Iheanyi	<u>2,000,000.00</u>	<u>2,000,000.00</u>
	Sub-Total Construction of Office Block	2,000,000.00	2,000,000.00
15.7	ix. <u>CONSTRUCTION OF COUNCIL SECRETARIAT:</u>		
	Mr. Mbagwu Kelechi	<u>3,000,000.00</u>	<u>3,000,000.00</u>
	Sub-Total Construction of Council Secretariat	3,000,000.00	3,000,000.00
15.8	x. <u>CIVIL RENOVATION OF OFFICE BLOCKS:</u>		
	Nwokeocha Ugochukwu	15,577,815.00	15,577,815.00
	Arihi Ogechi .D.	15,000.00	0.00
	Engr. Okoro A.C.	<u>40,000,000.00</u>	<u>0.00</u>
	Sub-Total Civil Renovation of Office Blocks	55,592,815.00	15,577,815.00

15.9	xi. COVID-19 INTERVENTION:		
	Hon. Chukwuma Ikeaka	4,000,000.00	4,000,000.00
	Sub-Total COVID-19 Intervention	4,000,000.00	4,000,000.00
	Total Project Advances	176,168,902.00	125,053,902.00

15.10	PERSONAL ADVANCES	2023	2022
1	Onyekoro, C.C.	200,000.00	200,000.00
2	Hon. Iloh Lovinda	200,000.00	200,000.00
3	Hon. Charles	100,000.00	100,000.00
4	Akatakpo A.C	108,000.00	108,000.00
5	Aladu Amarachi Jessie	50,000.00	50,000.00
6	Eneremadu, R.C.	83,800.00	83,800.00
7	Egwim Romanus	32,900.00	32,900.00
8	Uchenna Ike	132,500.00	132,500.00
9	Orji John	1,488,300.00	1,488,300.00
10	Marcel Okafor	1,648,155.00	1,648,155.00
11	Elemuo Amaka	1,990,000.00	1,990,000.00
12	Ibe Joseph	300,000.00	300,000.00
13	Obidimma Vivian	40,000.00	40,000.00
14	Atasie Edith I.	81,000.00	81,000.00
15	Joseph Osuagwa	3,000.00	3,000.00
16	Obodozie Edwin	785,000.00	785,000.00
17	Onyegbula, A. C.	210,000.00	210,000.00
18	Okoroegbe, Chris A.	350,000.00	350,000.00
19	Emerenini Alexander	3,000.00	3,000.00
20	Aladu Patience	5,000.00	5,000.00
21	Ekeanyawu A.E	3,000.00	3,000.00
22	Ihegboro Anthony	22,400.00	22,400.00
23	Anugwueje William	28,400.00	28,400.00
24	Nwoke Chiemerie	45,000.00	45,000.00
25	Sixtius Egbejimba	10,000.00	10,000.00
26	Umeh, A.N.	374,000.00	374,000.00
27	Hon. Egenokwu Cyril	136,340.00	136,340.00
28	Okpara Longinus	100,000.00	100,000.00
29	Ezimoha Okechukwu	100,000.00	100,000.00
30	Okwara Christian	42,000.00	42,000.00
31	Igbojekwe Rose	175,000.00	175,000.00
32	Maureen Alagwu	14,850.00	14,850.00
33	Nwakaibu Jacinta	97,000.00	97,000.00
34	Obi Everistus	2,000.00	2,000.00
35	Obi Anayo	12,000.00	12,000.00
36	Onyia, C. B. I.	18,025,240.09	18,025,240.09
37	Chukwu John	844,990.00	844,990.00
38	Hon. Ogbu Chris	112,000.00	112,000.00
39	Hon. Eze Marcelinus	60,000.00	60,000.00
40	Hon. Agwu E.O.	244,000.00	244,000.00
41	Hon. Adionye Chukwuma	160,000.00	160,000.00
42	Hon. Igwenyiri Chima L.	60,000.00	60,000.00
43	Hon. Dim Chike Henry	60,000.00	60,000.00
44	Nwike Margaret	684,000.00	684,000.00
45	Mrs. Osuji, M. E.	720,000.00	720,000.00
46	Iheanyi Chimezie	1,820,470.00	1,820,470.00
47	Ihezuruike, P.N.	831,835.00	831,835.00
48	Ojukwu, H.I.	394,550.00	394,550.00
49	Agusi Joe	20,000.00	20,000.00

50	Ebi, R.M.	30,000.00	30,000.00
51	Duru, E. O.	938,000.00	938,000.00
52	Omeire Lovinda	50,000.00	50,000.00
53	Ofonye L.O.	30,000.00	30,000.00
54	Angus A. x	110,000.00	110,000.00

55	Uche Nwakaego	15,000.00	15,000.00
56	Opara E.U.	616,000.00	616,000.00
57	Awuzie Ben	100,000.00	100,000.00
58	Hon Ebili Boniface	1,567,000.00	1,567,000.00
59	Ugoh C.O	110,000.00	110,000.00
60	Mgbor V.A	5,104.00	5,104.00
61	Nwokoro V.N.	5,000.00	5,000.00
62	Duru Chinasa	10,000.00	10,000.00
63	Anorue Angus	167,000.00	167,000.00
64	Ezenwa Cordelia	20,000.00	20,000.00
65	Oha Achimie Lewsi	30,000.00	30,000.00
66	Ebili Ifeoma	543,900.00	543,900.00
67	Ugbaja Ugo	66,500.00	66,500.00
68	Orji Emilia	5,000.00	5,000.00
69	Enwere M.A.	71,716.00	71,716.00
70	Akuwudike, B. C.	200,000.00	200,000.00
71	Ibe Ursula (Mrs.)	131,000.00	131,000.00
72	Okwara Anthonia	15,000.00	15,000.00
73	Obi Getrude	15,000.00	15,000.00
74	Duru Innocentia	28,000.00	28,000.00
75	Obiagwu Caroline	5,000.00	5,000.00
76	Inonobi Ethelbert Emeka	24,000.00	24,000.00
77	Ukwuoma Alex	244,210.00	244,210.00
78	Mbaduwa Luke	160,000.00	160,000.00
79	Duru Blessing	16,000.00	16,000.00
80	Eze Benneth	5,000.00	5,000.00
81	Ihezu .O.	20,000.00	20,000.00
82	Mbadugha Calista	34,500.00	34,500.00
83	Abalu Hycen	19,738.00	19,738.00
84	Okwara Andrew	2,000.00	2,000.00
85	Nwosu Stella	3,000.00	3,000.00
86	Ekwuani O.A.U	3,500.00	3,500.00
87	Amaechina Raphael	6,000.00	6,000.00
88	Agu Festa	30,000.00	30,000.00
89	Agorisi Rhoda	30,000.00	30,000.00
90	Ibekwe Rose	30,000.00	30,000.00
90	Ibekwe Rose	30,000.00	30,000.00
91	Akanu Esther	30,000.00	30,000.00
92	Okoro Ekechi	30,000.00	30,000.00
93	Asuzu Margreth	12,000.00	12,000.00
94	Nwosu Jonthan	500.00	500.00
95	Chikwem Monday	7,000.00	7,000.00
96	Okpara Adolphus	61,500.00	61,500.00
97	Eze, R. I.	45,000.00	45,000.00
98	Okwara Nwaneri Christian	110,400.00	110,400.00
99	Ekenedo Ngozi	35,000.00	35,000.00
100	Agonsi Njideka	35,000.00	35,000.00

111	Toye Adeolu O.	40,000.00	40,000.00
112	Aharanwa S.U.	50,000.00	50,000.00
113	Okwu Herbert .O.	5,000.00	5,000.00
114	Obi F.O.	5,000.00	5,000.00
115	Ndidi Nwuke	5,000.00	5,000.00
116	Ohuirizu Willaim	30,000.00	30,000.00
117	Osuagwu Cajethan	33,000.00	33,000.00
118	Emeka Odua	570,000.00	570,000.00
119	Badmus J. Owolabi	18,000.00	18,000.00
120	Uchehara Ndubuisi x	1,300,000.00	1,300,000.00

121	Ofoegbu Doris	44,500.00	44,500.00
122	Norah Nzerem	225,000.00	225,000.00
123	Irielle Pascal .O.	595,000.00	595,000.00
124	Okonji Cathrine	115,000.00	115,000.00
125	Ibe Cyracus	18,000.00	18,000.00
126	Ajaero Sylvester	8,000.00	8,000.00
127	Duru M.N	334,000.00	334,000.00
128	Udorji Ngozi	1,314,579.00	1,314,579.00
129	Nchukwu Obianuju	35,000.00	35,000.00
130	Uzoigwe Rose	40,500.00	40,500.00
131	Duru Chinyere	5,500.00	5,500.00
132	Onyeka A.N.C.	717.00	717.00
133	Edith Amuka	10,500.00	10,500.00
134	Dike Luke	7,050.00	7,050.00
135	Duru Maurice	5,600.00	5,600.00
136	Echefu Kenneth	140,853.00	140,853.00
137	Eke F.A.	2,707.00	2,707.00
138	Eze R.I.	51,020.00	51,020.00
139	Okwara Emma	15,760.00	15,760.00
140	Amanaro Canice	26,932.00	26,932.00
141	Ibeneto D.U.	68,950.00	68,950.00
142	Ejiofor Anthony	7,800.00	7,800.00
143	Anyama Joe	13,500.00	13,500.00
144	Okpara Timothy	200.00	200.00
145	Eze, S. I.	1,253,496.00	1,253,496.00
146	Obi Chizoba	1,000.00	1,000.00
147	Marizu Innocent	31,150.00	31,150.00
148	Agbarakwe Godfrey	350.00	350.00
149	Chukwuonye Stere	1,000.00	1,000.00
150	Mbata, M. O.	50,100.00	50,100.00
151	Hon. Anyawike P.C.	1,500.00	1,500.00
152	Chineke S.U.	1,000.00	1,000.00
153	Hon Emelu G.	1,000.00	1,000.00
154	Chuks Osuji	25,750.00	25,750.00
155	Eze, J. I.	726.00	726.00
156	Ekweogu, B. A.	26,770.00	26,770.00
157	Hon. Nwosu Magnus	71,010.00	71,010.00
158	Hon. Ejiofor, L. C.	666.00	666.00
159	Hon Okwara A.I.	666.00	666.00
160	Hon. Otuechere M.	666.00	666.00
161	Hon Okwara .A.	666.00	666.00
162	Hon. Ogbuelie Festa	666.00	666.00
163	Iroenyenwa, M. E.	312,034.00	312,034.00
164	Ezealla R.O.	500.00	500.00
165	Obiakor Alex	1,326,810.00	1,326,810.00
166	Ikpa Edith N.	140.00	140.00
167	Duru Edwin	47,510.00	47,510.00
168	Onyejesu	9,020.00	9,020.00

169	Obi Linus .N.	24,500.00	24,500.00
170	Onwubiko F.A	9,403.00	9,403.00
171	Okwara Clement	387,078.00	387,078.00
172	Okey Nwokenkwo	24,910.00	24,910.00
173	Onyenekwe, P. M. (NOA)	31,550.00	31,550.00
174	Sunday Bab (CLO)	50.00	50.00
175	Onuoha Endeline	50.00	50.00
176	Ugochukwu, J.I.	56,356.00	56,356.00
177	Okwara Boniface	3,600.00	3,600.00
178	Obi Festus	200.00	200.00

179	Duruiheoma Rita	14,005.00	14,005.00
180	Ikegwuonu Mike	1,696,723.00	1,696,723.00
181	Osuji N. Chuks	11,470.00	11,470.00
182	Okoro D.C.	42,200.00	42,200.00
183	Ebosi M.U.	7,700.00	7,700.00
184	Duru Anna	14,605.00	14,605.00
185	Okwara Linus	43,400.00	43,400.00
186	Obi Andrew	3,114.00	3,114.00
187	Egwu Dorothy	300.00	300.00
188	Agonsi Celestine	7,740.00	7,740.00
189	Osueke Lovina	1,020.00	1,020.00
190	Aluka Eric	6,000.00	6,000.00
191	Emeribe Theresa	5,000.00	5,000.00
192	Egbedeji Olufem	100.00	100.00
193	Chief Duru Emma	285,980.00	285,980.00
194	Egbe Ngozi	1,500.00	1,500.00
195	Njeri, J. N.	1,740.00	1,740.00
196	Osualla Silas	296,678.00	296,678.00
197	Emza Samuel Kato	720.00	720.00
198	Ogbuehi Conslata	50,469.00	50,469.00
199	Osigwe Nwadike Felicia	1,163,813.00	1,163,813.00
200	Mbaegbu Elisius	191,580.00	191,580.00
201	Iheanacho M.C.	29,200.00	29,200.00
202	Nwosu Francisca	1,000.00	1,000.00
203	Bire (LGSC)	4,000.00	4,000.00
204	Duru Rosita U.	1,821,765.00	1,821,765.00
205	Agu Beji	2,400.00	2,400.00
206	Igwe D.U.	75,485.00	75,485.00
207	Onyechere, I. A.	7,200.00	7,200.00
208	Okechukwu, B. (DPO)	4,300.00	4,300.00
209	Hon. Eze .T.C.	1,000.00	1,000.00
210	Hon. Uzoigwe L.O.	157,145.00	157,145.00
211	Hon. Barr. Mbakwe Obi	5,000.00	5,000.00
212	Hon. Okwara Nwaneri	17,400.00	17,400.00
213	Mrs. Eze F.N. (FSP)	10,150.00	10,150.00
214	Udenkwo Valson	33,500.00	33,500.00
215	Anyiam Theresa	7,380.00	7,380.00
216	S.C. Okebata	26,700.00	26,700.00
217	Commissioner LGSC, Ow.	29,000.00	29,000.00
218	Felix Mgbemere	1,000.00	1,000.00
219	Engr. C.N. Igbozuruike	172,710.00	172,710.00
220	Alaoma Nwosu	65,500.00	65,500.00
221	Iriaka, T. O.	13,500.00	13,500.00
222	Ambrose Nnakwe	6,060.00	6,060.00
223	Louis Ukaigwe	180,800.00	180,800.00
224	Cyriacus Ibe	468,000.00	468,000.00
225	Director, L/Govt. Affairs	4,500.00	4,500.00
226	Cletus Ukachukwu	439,820.00	439,820.00
227	E.C. Ntagwu	1,298,612.00	1,298,612.00
228	E. Ndionu	17,500.00	17,500.00
229	M.N. Atokwu	74,100.0	74,100.0

230	Everstus Maduike	45,174.00	45,174.00
231	Agatha Duru	1,000.00	1,000.00
232	Chinyere Iloanya	74,900.00	74,900.00
233	Uzoma Anuli Okwara	2,500.00	2,500.00
234	Solomon Eze	15,500.00	15,500.00
235	Maxwell Izuagba	1,000.00	1,000.00
236	Duruiheako Babara	1,000.00	1,000.00
237	Emmanuel Unachu	1,000.00	1,000.00
238	Richard Onyewuchi	29,900.00	29,900.00
239	Hon. Ukwuoma, A. I.	23,500.00	23,500.00
240	Anayo Obi	240,100.00	240,100.00
241	Anugbu, P. C.	77,750.00	77,750.00
242	Chibueze Isaac	393,700.00	393,700.00
243	Francisca Onwukwe	49,910.00	49,910.00
244	Julimary Eze	1,000.00	1,000.00
245	Kayode Ogurbawo	2,800.00	2,800.00
246	Nicholas Osuizugbo	500.00	500.00
247	Nze R.U. Aladu	2,000.00	2,000.00
248	Mrs. E.A. Ogbu	500.00	500.00
249	Okwara Nwaneri G.	51,020.00	51,020.00
250	Uka W. N.	22,969.00	22,969.00
251	Hon. Alagboso, M.	852,000.00	852,000.00
252	S.C. Opara	6,500.00	6,500.00
253	Mrs. Amakwe, N. G.	1,000.00	1,000.00
254	Eke S. C.	36,010.00	36,010.00
255	Adiegwu, G. U. B.	3,800.00	3,800.00
256	Thank God Ozurumba	27,350.00	27,350.00
257	Mrs. R.O. Ike	11,200.00	11,200.00
258	C.M. Okwara	873,480.00	873,480.00
259	Benneth Ezeh	2,500.00	2,500.00
260	Hon. Magnus Ejiogu	10,450.00	10,450.00
261	Uzoigwe Rose	30,500.00	30,500.00
262	Hon. Ebo Ebirim	469,010.00	469,010.00
263	Josephine Mbaike	10,000.00	10,000.00
264	Eluagu Kingsley	6,500.00	6,500.00
265	Hon. Akwari, T. C.	2,671,500.00	2,671,500.00
266	Hon Timothy Anumeje	10,000.00	10,000.00
267	Calistus Ude	500.00	500.00
268	Felix Mmeje	1,812.00	1,812.00
269	Hon. A.C. Izuagba	10,400.00	10,400.00
270	Grace Egbe	20,080.00	20,080.00
271	P.A. Akujiobi	5,000.00	5,000.00
272	Hon. Ifedi Abel Azubike	10,000.00	10,000.00
273	Hon. FAB Ukachukwu	10,000.00	10,000.00
274	J.E. Egejuru	6,239,677.00	6,239,677.00
275	Iwuagwu Orji	1,635.00	1,635.00
276	Chief H. Duru	3,000.00	3,000.00
277	Irojiogu, O. J.	3,700.00	3,700.00
278	Winifred N. Okereafor	5,000.00	5,000.00
279	Lilian Oguezuonu	4,300.00	4,300.00
280	Boniface Ezenwa	3,340.00	3,340.00
281	Stanley Chubundu	16,600.00	16,600.00
282	Wilcox Nwosu	15,950.00	15,950.00
283	Okparaesus Samuel	5,000.00	5,000.00
284	Enwerem, C. C.	4,800.00	4,800.00
285	Theresa Chukwu	11,866.00	11,866.00
286	M. Chukwukere	10,200.00	10,200.00
287	C.S. Ogeke	4,258,000.00	4,258,000.00
288	G.N. Osuji	74,400.00	74,400.00
289	M.A. Enweke	8,283,810.00	8,283,810.00
290	T.A. Ndubueze	45,000.00	45,000.00

291	D.O. Nwadike	353, 500.00	353, 500.00
292	Elizabeth Amaechi	644,450.00	644,450.00
293	Cornelius Anokwuru	62,000.00	62,000.00
294	Maduikwe, T. E.	12,450.00	12,450.00
295	Love Uzochukwu	438,000.00	438,000.00
296	Agonsi A. Chuks	2,350.00	2,350.00
297	I.K. Esonwunne	3,000.00	3,000.00
298	C. Nnorom	2,600.00	2,600.00
299	Mrs. Mary Okoro	2,600.00	2,600.00
300	Michael Uzoigwe	10,000.00	10,000.00

301	Ikechukwu Egbuji	500.00	500.00
302	Livinus Ezeala	40,000.00	40,000.00
303	Ugorji, J. C.	1,600.00	1,600.00
304	S.C. Ezenwa	500.00	500.00
305	Mike Ikejiofor	25,250.00	25,250.00
306	Innocent Uzomba	198,825.00	198,825.00
307	Mrs Okwaraonyia, A	1,198,530.00	1,198,530.00
308	Hon. Cyril Opara	150,000.00	150,000.00
309	Ogechi Onyeme	70,000.00	70,000.00
310	Okoroafor, E. C.	3,125,000.00	3,125,000.00
311	Hope Chinedu N.	3,669,000.00	3,669,000.00
312	Hon Ethel Okwaraonyia	39,081,096.63	39,081,096.63
313	Oparaku, O. I. K.	2,624,540.00	2,624,540.00
314	Ugochukwu J.I.	26,208.00	26,208.00
315	Komolafe Fermo	40,000.00	40,000.00
316	Egbuka E.C.	211,519.00	211,519.00
317	Ozuzu E.U.	15,000.00	15,000.00
318	Akujobi, L.E.	7,863,044.55	7,863,044.55
319	Ugboaja C.I.	1,727,500.00	1,727,500.00
320	Ahanonu Dorothy	179,000.00	179,000.00
321	Azuka M.C.	1,210,000.00	1,210,000.00
322	Ogu Lilian	45,500.00	45,500.00
323	Uzih Chibuzor	1,878,763.40	1,878,763.40
324	Ibe Steve O.	2,711,500.00	2,711,500.00
325	Ukonu Vivian	2,800.00	2,800.00
326	Okonkwo Kelechi	65,000.00	65,000.00
327	Ikejiofor Simon	51,000.00	51,000.00
328	Ibeabuchi Eric	51,000.00	51,000.00
329	Hon. Ugokwe Augustine	60,000.00	60,000.00
330	Obiukwu Louis C.	10,000.00	10,000.00
331	Onyene Anthony A.	15,000.00	15,000.00
332	Duru Celestine	10,000.00	10,000.00
333	Duru Constance	33,000.00	33,000.00
334	Osekwa Peter	12,000.00	12,000.00
335	Mba V.A. (Mrs.)	86,700.00	86,700.00
336	Ekeukwu Theodore	40,000.00	40,000.00
337	Elendu, G. O.	15,000.00	15,000.00
338	Otika Augustine	33,000.00	33,000.00
339	Okwara Jacinta	3,000.00	3,000.00
340	Ihezuruike P.O.	397,500.00	397,500.00
341	Uche Obi B.	237,000.00	237,000.00
342	Hon. Ikpa Vitus	245,000.00	245,000.00
343	Mrs. Ikpa Vitus	230,500.00	230,500.00
344	Eze Lillian	22,000.00	22,000.00
345	Nwankwo, E.C.	114,531.00	114,531.00
346	Ebirim Ben-Ebo	250,000.00	250,000.00
347	Njoku, M. A.	1,280.43	1,280.43
348	Ajaero, U. C.	420,000.00	420,000.00
349	Caroline Adim	9,912.00	9,912.00
350	Arwa, J. N.	45,000.00	45,000.00

351	Essien E.E	10,000.00	10,000.00
352	Adikaibe M.C.	99,000.00	99,000.00
353	Ben Osuagwu	6,750.00	6,750.00
354	Ndidi Chiejine	10,000.00	10,000.00
355	Ikeokwu Raymond	25,000.00	25,000.00
356	Iwu A.C.	10,000.00	10,000.00
357	Egwim G.A.	20,000.00	20,000.00
358	Odurukwe J.C.N.	753,000.00	753,000.00
359	Ugabaja Anne	5,878,500.00	5,878,500.00
360	Enyidede, C. E.	10,416,350.00	10,416,350.00

361	Engr. Egbulonu, R.B.A.	11,161,570.00	11,161,570.00
362	Onuoha, A. I.	3,698,000.00	3,698,000.00
363	Ebere Ezeigbo	3,377,600.00	3,377,600.00
364	Osuji V.S.	6,556,550.00	6,556,550.00
365	Mgbogu, C. I.	5,800,000.00	5,800,000.00
366	Eburuo, M. N.	1,077,000.00	1,077,000.00
367	Igbekwe Monday	1,040,000.00	1,040,000.00
368	Hon. Udorce Gaius	115,000.00	115,000.00
369	Osuji Rosemary	33,000.00	33,000.00
370	Nduka Ethelbert	193,403.70	193,403.70
371	Pastor Duru Joshua	10,000.00	10,000.00
372	Duru, L. C.	16,000.00	16,000.00
373	Duru Johnson	340,000.00	340,000.00
374	Anyanwu, P. J	10,000.00	10,000.00
375	Ododo Ijeoma	201,000.00	201,000.00
376	Eze Patrick	5,000.00	5,000.00
377	Imo Viola C.	18,000.00	18,000.00
378	Okechukwu Onyechere	680,000.00	680,000.00
379	Ofoegbu Doris	2,000.00	2,000.00
380	Obianujunwa	6,500.00	6,500.00
381	Nneke G.K.	512,100.00	512,100.00
382	Hon. Nwuke Margaret	5,000.00	5,000.00
383	Iheanacho Virginia	5,000.00	5,000.00
384	Nnawuke Chizoba C.	10,000.00	10,000.00
385	Nsirim Christian	33,500.00	33,500.00
386	Iwuamadi Christian	3,000.00	3,000.00
387	Ezikeojiaku, O.	2,000.00	2,000.00
388	Ofoegbu Jacinta	22,800.00	22,800.00
389	Eke Johnson	977,000.00	977,000.00
390	Obihara Angela N.	25,000.00	25,000.00
391	Amadi Lawrence	50,000.00	50,000.00
392	Nduka Ethelbert	385,000.00	385,000.00
393	Ekwueme jJ O	7,389,830.00	7,389,830.00
394	Ojiaku Okechukwu	24,000.00	24,000.00
395	Okwara Lawrencia	5,000.00	5,000.00
396	Chukwuka H. C.	1,400,000.00	1,400,000.00
397	Nwanaforo Kenneth	1,600,000.00	1,600,000.00
398	Ijeoma J. C.	390,600.00	390,600.00
399	Ihejirika, F. U. N.	90,000.00	90,000.00
400	Iheboro Anthony	107,942.50	107,942.50
401	Ekwueme, I. C.	415,000.00	415,000.00
402	Okoji Catherine	1,894,000.00	1,894,000.00
xx403	Ezikeojiaku Okechukwu	3,958,192.00	2,276,232.00
404	Hon. Okwara Iheanyi (IMC Chairman)	1,673,400.00	1,673,400.00
405	Nwokeocha E. U.	749,000.00	749,000.00
406	Adimekwe Veronica C.	150,000.00	150,000.00
407	Emmem C. C.	150,000.00	150,000.00
408	Nwaka James	26,400.00	26,400.00
409	Ezeahurukwe Tochukwu	100,000.00	100,000.00
410	Nwamadu John	649,000.00	649,000.00

411	Okwara Innocent	4,000.00	4,000.00
412	Ugochukwu Chidi	2,857,500.00	2,857,500.00
413	Okwaraji Hyginus	3,850,000.00	3,850,000.00
414	Onwusiribe Grace	415,000.00	415,000.00
415	Obi Eugene	788,000.00	788,000.00
416	Okwara Iheanyi	5,325,000.00	5,325,000.00
417	Aguchukwu Innocent	1,150,000.00	1,150,000.00

418	Anyanwu Longinus O.	50,000.00	50,000.00
419	Onyejimba Ogechi	417,000.00	380,000.00
420	Nwanguma Kenneth	105,000.00	105,000.00
421	Obihara Angele	25,000.00	25,000.00
422	Okafor Celine	245,520.00	200,000.00
423	Engr. Anthony Okoro	866,346.57	10,000.00
424	Engr. Ogumuike, A. U.	50,000.00	0.00
425	Emelobi Obiageri	20,000.00	0.00
426	Igbokwe, O. O.	52,000.00	0.00
427	Okpani, E. O.	18,000.00	0.00
428	Chikere, A. C.	1,250,000.00	0.00
429	Anyanwu Ugochukwu	250,000.00	0.00
430	Onyeibe Godspower	40,000.00	0.00
431	Simobi Titus	1,800,000.00	0.00
432	Obiajunwa Christiana	3,600,000.00	0.00
	Total Service Advances	245,905,633.87	237,886,767.30
	Grand Total	423,749,676.87	362,933,850.30

16	UNREMITTED DEDUCTIONS:		ACTUAL 2023		2022
		BALANCE B/D N'm	DURING YEAR N'm	BALANCE C/D N'm	N'm
16.1	UNREMITTED TAXES:				
1.	Pay As You Earn (PAYE)	18,999,495.70	0.00	18,999,495.70	18,999,495.70
2.	Value Added Tax (VAT)	7,374,304.38	0.00	7,374,304.38	7,374,304.38
3.	Withholding Tax (WHT)	2,242,032.65	0.00	2,242,032.65	2,242,032.65
4.	Education Rate	92,701.00	0.00	92,701.00	92,701.00
5.	25% Education Levy	412,900.08	0.00	412,900.08	412,900.08
6.	Development Levy (BIR)	74,800.00	0.00	74,800.00	74,800.00
	Sub-Total Unremitted Taxes	29,196,233.81	0.00	29,196,233.81	29,196,233.81
16.2	UNREMITTED DEDUCTIONS:				
1.	NULGE Union Dues	3,744,618.88	0.00	3,744,618.88	3,744,618.88
2.	NULGE Welfare	915,494.28	0.00	915,494.28	915,494.28
3.	Staff Welfare Scheme	451,370.00	0.00	451,370.00	451,370.00
4.	MHWU	1,358,640.33	0.00	1,358,640.33	1,358,640.33
5.	NANNM	308,209.41	0.00	308,209.41	308,209.41
6.	Drivers Union	7,130.00	0.00	7,130.00	7,130.00
7.	Agric. Welfare Association	17,400.00	0.00	17,400.00	17,400.00
8.	Finance Welfare Association	43,820.00	0.00	43,820.00	43,820.00
9.	Health Staff Welfare	100,000.00	0.00	100,000.00	100,000.00
10.	NACHPN Dues	158,961.23	0.00	158,961.23	158,961.23
11.	Senior Staff Union	83,000.00	0.00	83,000.00	83,000.00
12.	Health Dept. Staff Welfare	100,200.00	0.00	100,200.00	100,200.00

13.	Junior Staff Dues	58,100.00	0.00	58,100.00	58,100.00
14.	Admin. Staff Association	45,909.00	0.00	45,909.00	45,909.00
	Sub-Total Unremitted Deductions	7,392,853.13	0.00	7,392,853.13	7,392,853.13
	Grand Total Unremitted Deductions	36,589,086.94	0.00	36,589,086.94	36,589,086.94

17	DEPOSITS:	2023 N'm	2022 N'm
1	Town Planning Authority	18,976.40	18,976.40
2	Eze, N. E.	9,856.94	9,856.94
3	Obi, J. C.	1,932.00	1,932.00
4	Ukachukwu Cletus	996.80	996.80
5	Agharache, S.	1,627.70	1,627.70
6	Ejiofor Jude	1,627.70	1,627.70
7	Nwadike Eugene	4,000.00	4,000.00
8	Azuka Jancinta	2,588.08	2,588.08
9	Okanu Evelyn	734.05	734.05
10	Anyiam .A.N	8,635.10	8,635.10
11	Mbaegbu Elsius	9,870.86	9,870.86
12	FSP	47,250.00	47,250.00
13	Iroenyinwa M.E	3,980.00	3,980.00
14	Okwara Anselem	799.00	799.00
15	Obiagwu F.E	2,550.00	2,550.00
16	Obi Bonny	5,000.00	5,000.00
17	Eze Ewuzie P.E	2,700.00	2,700.00
18	Okwara Emma	4,500.00	4,500.00
19	Igwegbe, B. C.	162,000.00	162,000.00
20	Hon Ikeisinwa V.N	57,000.00	57,000.00
21	Anyiam Clement	20,270.00	20,270.00
22	Ezenwa Boniface	4,627.40	4,627.40
23	Onwucha John	3,902.26	3,902.26
24	Ikpa Edith	1,525.68	1,525.68
25	Osekwe Peter	2,416.34	2,416.34
26	Ntueke Comm.Bank	100,000.00	100,000.00
27	Dim Agatha	1,387.03	1,387.03
28	Ikegwuoha Mike	1,500.00	1,500.00
29	Aladu R.E	2,000.00	2,000.00
30	Ezeachurukwe F.U.K.	24,390.00	24,390.00
31	Madukwe Elais	3,653.00	3,653.00
32	Ezeala Maria	1,805.38	1,805.38
33	Ezenwa Cordelia	2,287.80	2,287.80
34	Nwankwo Victoria	1,000.00	1,000.00
35	Ofoegbu M.O.	3,698.54	3,698.54
36	Anugbu P.C	1,410.00	1,410.00
37	Echeweudo Linus	1,017.02	1,017.02
38	Eze Everistus	1,500.00	1,500.00
39	Odunga Paul	1,631.50	1,631.50
40	Ofondu Martin	1,403.41	1,403.41
41	Obi Isreal	3,675.00	3,675.00
42	Ntueke Town Union	302.75	302.75
43	Isiekenesi Town Union	4,592.00	4,592.00
44	Eze W. Chinedo	8,650.00	8,650.00

45	Ajaero B.N	3,500.00	3,500.00
46	Hon. Azubuike Abel	8,550.00	8,550.00
47	Hon Ebo Ebirim	53,984.66	53,984.66
48	Adiegwu G.U.B	3,767.80	3,767.80
49	Imo 1998	59,610.00	59,610.00
50	Chukwuonye Nkem	29,756.76	29,756.76
51	Offor D.E	45,083.86	45,083.86
52	Ozuo M.C	30,969.45	30,969.45
53	Okeke Chinonso	12,257.73	12,257.73
54	Akaihe Innocent	84,491.89	84,491.89
55	Okoafor Ngozi	5,000.00	5,000.00
56	Mbionwu Theophilus	5,000.00	5,000.00
57	Ejikeonye Leticia	62,238.90	62,238.90
58	Casual Labourers	5,000.00	5,000.00
59	Odunze Josephine	30,302.77	30,302.77
60	Eluagu Chinwe	15,951.93	15,951.93
61	Nliam Festus	42,176.89	42,176.89
62	Ogumba Mirian C.	10,533.50	10,533.50
63	Okorie Lydia O.	63,533.50	63,533.50
64	Egbeagu Joseph	12,232.88	12,232.88
65	Maduka Ugochi	20,221.98	20,221.98
66	Udemba Charity	4,700.00	4,700.00
67	Anozie Anastasia	14,224.14	14,224.14
68	Umeh A.N	55,666.37	55,666.37
69	Okoro Doris	42,672.42	42,672.42
70	Amadi Lawrence	20,588.68	20,588.68
71	Oparaku Esther	13,935.66	13,935.66
72	Aladu Chika	34,371.70	34,371.70
73	Ojimba Edith	13,224.14	13,224.14
74	Ekejiro Chigekwu	14,224.14	14,224.14
75	Onyirioha Chimezie	186,276.08	186,276.08
76	Sundry Staff	10,110.00	10,110.00
77	Onuegbu Chioma A.	45,555.78	45,555.78
78	Irella Clement	12,000.00	12,000.00
79	Casual Workers Agric.	943,560.00	943,560.00
80	Ezeahurukwe Tochukwu	28,931.40	28,931.40
81	Udorji B.T.	21,067.02	21,067.02
82	Mbah I.S.	34,586.19	34,586.19
83	Mbama Juliet	20,588.68	20,588.68
84	Engr. Egbuon R.B.A	50,197.09	50,197.09
85	Mgberekpe C.C	35,502.86	35,502.86
86	Nnadi Nicholas	21,173.08	21,173.08
87	Emem C.O	26,173.28	26,173.28
88	Mmerem Justus	21,173.28	21,173.28
89	Elendu S.U	25,663.19	25,663.19
90	Nwachukwu Emmanuel	23,780.99	23,780.99
91	Mmadukwe C.O	42,009.07	42,009.07
92	Ebere Ezeigbo	38,395.74	38,395.74
93	Ibeh Johnbosco	33,395.74	33,395.74
94	Ajogu Solomon	38,395.74	38,395.74
95	Mejuobi Okwuchi	33,131.33	33,131.33
96	Umejiego Kenechi	33,131.33	33,131.33
97	Elem Clifford	33,131.33	33,131.33
98	Nwaogwugwu Ogochukwu	8,954.68	8,954.68
99	Igwegbe Martha	1,000.00	1,000.00
100	Anyaihe Margret	2,000.00	2,000.00
101	Enwerem Martha	1,000.00	1,000.00
102	Nwanozie Uzoamaka	4,000.00	4,000.00
103	Okoli Jideobi	25,139.89	25,139.89
104	Duru Celestina	25,489.89	25,489.89
105	Eziukwu Margret	18,135.81	18,135.81
106	Onyenakazi Perpetua	28,135.81	28,135.81

107	Alagboso Angela	1,000.00	1,000.00
108	Ugbala Leonard	2,000.00	2,000.00
109	Ibeh Felicia	12,080.27	12,080.27
110	Onyeme, O. P.	68,990.11	68,990.11
111	Ojukwu H.I	99,658.14	99,658.14
112	Amuchie Olivia	82,215.80	82,215.80
113	Osuagwu Cajethan	78,298.80	78,298.80
114	Ikealugwu Nneka	78,298.80	78,298.80
115	Nwamgbé Boniface	71,445.16	71,445.16
116	Igwe V.N	58,872.16	58,872.16
117	Eze Grace N.	26,881.01	26,881.01
118	Agu V.U	26,881.01	26,881.01
119	Ohakwe T.U	26,881.01	26,881.01
120	Alagwu Maureen C.	80,001.04	80,001.04
121	Mbachu Blessing	41,107.91	41,107.91
122	Obgunachi A.N	21,267.02	21,267.02
123	Ibemere P.I.	69,461.57	69,461.57
124	Ekwedike Leticia	41,107.91	41,107.91
125	Madubugo Getrude	1,000.00	1,000.00
126	Enwerem Martha	1,000.00	1,000.00
127	Ann Emma	1,000.00	1,000.00
128	Martina Mark	1,000.00	1,000.00
129	Chuks Maureen (H.P.M)	4,716.00	4,716.00
130	Chigozie Sixtus	24,867.22	24,867.22
131	Mbamara Calista	51,383.21	51,383.21
132	Mensah Angela	43,264.90	43,264.90
133	Ndulor C.A	118,130.40	118,130.40
134	Igwe V.N.	29,436.08	29,436.08
135	Nnankwo Esther	20,638.68	20,638.68
136	Nwanguma Peace	1,000.00	1,000.00
137	Agonsi Dorathy	1,000.00	1,000.00
138	Okwara Nwaneri A	2,000.00	2,000.00
139	NULGE Motor-cycle Loan	32,124.31	32,124.31
140	Izuagba Emmanuel	15,500.00	15,500.00
141	Obie lovina	15,000.00	15,000.00
142	Osunkwo Blessing	15,000.00	15,000.00
143	Ekene Okoro	15,000.00	15,000.00
144	Ijeoma Agumba	15,000.00	15,000.00
145	Ekeocha Christian	15,000.00	15,000.00
146	Onyinye Paulina	15,000.00	15,000.00
147	Okorie Jane	15,000.00	15,000.00
148	Okwara Ijeoma	15,000.00	15,000.00
149	Ajaegbu Josephine	15,000.00	15,000.00
150	Nnabuihe Jane Francis	15,000.00	15,000.00
151	Alaneme Godwin	10,000.00	10,000.00
152	Izugwu Augustine	19,552.16	19,552.16
153	Ogudo Donald	13,798.57	13,798.57
154	Obilor Jovita	34,674.16	34,674.16
155	Anyanwu Maria	20,678.01	20,678.01
156	Nnoham Adaobi	4,700.00	4,700.00
157	Ijeoma Lilian	4,700.00	4,700.00
158	Aka-Agba Bernard	15,751.78	15,751.78
159	Ukwuoma Augusta	10,053.05	10,053.05
160	Nwosu Anderline	14,221.65	14,221.65
161	Obiagha Philomena	1,000.00	1,000.00
162	Ijezie Margreth	1,000.00	1,000.00
163	Ezeoke Clementina	1,000.00	1,000.00
164	Omekwe Caroline	16,699.22	16,699.22
165	Nwakibu Chinedu	10,920.30	10,920.30
166	Ebere Edith Ozioma	17,434.33	17,434.33
167	Nwawuihe Chizoba	14,893.80	14,893.80
168	Igbojekwe Eric	14,365.70	14,365.70

169	Nwokoro loveth	21,744.20	21,744.20
170	Ihemem Onwaguru I.	10,926.31	10,926.31
171	Ebere Edith	14,993.80	14,993.80
172	Chima .O. Lovina	14,993.80	14,993.80
173	Ironna Chikodi	13,282.48	13,282.48
174	Abanihe Ogechi	12,871.68	12,871.68
175	Agumba Mirian	10,926.31	10,926.31
176	Nwofor Ewunike	33,134.70	33,134.70
177	Ike Uchenna	33,203.95	33,203.95
178	Ogugua Nkechiyere	10,926.31	10,926.31
179	Onwuegbu Charles	10,926.31	10,926.31
180	Ejinkonye Leo	10,926.31	10,926.31
181	Mgberede Lawrence	10,253.05	10,253.05
182	Ekechi Collins	10,253.05	10,253.05
183	Alaoma Ihechi C.	10,253.05	10,253.05
184	Madu Ugochi	10,253.05	10,253.05
185	Eze Esther C.	10,253.05	10,253.05
186	Enyinnaya Ndubuisi	8,587.45	8,587.45
187	Chima Chijioke	111,914.00	111,914.00
188	Sundry Politicians	106,583.78	106,583.78
189	Osuji Godsent	12,871.68	12,871.68
190	Okwara Chukwu Chinedu	10,253.78	10,253.78
191	Maduka Ugochi	10,253.05	10,253.05
192	Onuoha Pauline	10,826.31	10,826.31
193	Onyewueri Ugochukwu J.	10,826.31	10,826.31
194	Oceanic Bank Plc.	300,000.00	300,000.00
195	Anyika Joy	30,004.43	30,004.43
196	Ikechukwu Raymond	29,337.96	29,337.96
197	Duru Augustina	23,881.18	23,881.18
198	Sundry Work Dept. Staff	164,840.11	164,840.11
199	Ibe Aloysius	33,131.33	33,131.33
200	Ogbeaghalam Emeka	28,131.33	28,131.33
201	1% Imo Foundation	669,825.23	669,825.23
202	Sundry Staff Deduction	170,000.00	170,000.00
203	Asuzu Benedict	2,400.00	2,400.00
204	Onyekwere Chikodi	4,000.00	4,000.00
205	Okorie Prisca	7,869.68	7,869.68
206	Amuka Georgina	27,193.77	27,193.77
207	Obi Emmaunel	22,252.14	22,252.14
208	Nwagbuo Oluchi	23,415.43	23,415.43
209	Ogburie Geraldine	2,000.00	2,000.00
210	Ogbunachi A.N	63,579.13	63,579.13
211	Nwoke Chiemerie	26,498.73	26,498.73
212	Agim F. Obiageri	26,493.77	26,493.77
213	Ibe Patricia	22,152.14	22,152.14
214	Toye Adeolu Aladele	8,000.00	8,000.00
215	Yusufu Abolaji Kazeem	4,000.00	4,000.00
216	Ofokire Chioma	2,000.00	2,000.00
217	Ekong Sunday R.	4,000.00	4,000.00
218	Mohammed Bubu Mbaya	4,000.00	4,000.00
219	Ikeje Augustina	2,000.00	2,000.00
220	Mmuoneme Faustinus	2,000.00	2,000.00
221	Christopher Victoria	2,000.00	2,000.00
222	Uchenna Priscillia	2,000.00	2,000.00
223	Ihonre Otibho	4,000.00	4,000.00
224	Jajau Kilobas Simon	8,000.00	8,000.00
225	Nzekwe Anthony M.	4,000.00	4,000.00
226	Duru Obineke G. Chioma	4,000.00	4,000.00
227	Orji John	3,900.00	3,900.00
228	Ejifor Anthony	5,200.00	5,200.00
229	Ibekwe Scholastica	4,800.00	4,800.00
230	Eze Julie Mary	2,400.00	2,400.00

231	Emerenini Alexander	5,200.00	5,200.00
232	Onuoha Confidence	3,800.00	3,800.00
233	Onyiriofor Ebere	3,700.00	3,700.00
234	Nwosu Stella	55,460.25	55,460.25
235	Ogidi Patience	8,000.00	8,000.00
236	Duru Emilia	10,000.00	10,000.00
237	Marizu Ndidi	6,800.00	6,800.00
238	Okwara Theodore	6,800.00	6,800.00
239	Okwara Chijioke	4,000.00	4,000.00
240	Mbaegbu Elisius	6,400.00	6,400.00
241	Egwim Romanus	7,500.00	7,500.00
242	Akuchie Christian	2,400.00	2,400.00
243	Ordu Kingsley Ordu	31,092.02	31,092.02
244	Ezeugo, P.E.	29,758.56	29,758.56
245	Anyama Chidubem	20,454.86	20,454.86
246	Elemuo Jonadab	20,454.86	20,454.86
247	Nwagwu Idahosa	20,454.86	20,454.86
248	Udorji B.I	59,774.37	59,774.37
249	Ogu Jessy	27,864.30	27,864.30
250	Nnanna Elizabeth	20,830.46	20,830.46
251	Anochie Peter	20,830.46	20,830.46
252	Okorie Prisca	20,830.46	20,830.46
253	Eke Udoka	20,830.46	20,830.46
254	Nwakaibu Chinedu	22,187.20	22,187.20
255	Obiesie Patience	43,851.01	43,851.01
256	Uhuegbu Theresa .O.	26,761.23	26,761.23
257	Odiga .S.	18,000.00	18,000.00
258	Ebere Nkemjika	35,503.28	35,503.28
259	Ezewuke Fidelis	93,273.80	93,273.80
260	Egwim Ifeoma	270,480.92	270,480.92
261	Egwuagu Margreth	193,416.02	193,416.02
262	Okeke Donatu	70,261.32	70,261.32
263	Anyawuike Lilian	73,074.67	73,074.67
264	Jerry Egbusom	30,000.00	30,000.00
265	Housing Loan	223,977.53	223,977.53
266	Ofoegbu Chibuzo	14.68	14.68
267	Ofoegbu Joseph	3,978.37	3,978.37
268	Ikpa N.	1,071.00	1,071.00
269	Ntagbu E.C	220,500.00	220,500.00
270	Ezeala Rose	114,646.00	114,646.00
270	Ibe Cyriacus	1,534.30	1,534.30
272	I.B.C Owerri	20,000.00	20,000.00
273	Ebosie Barth	5,000.00	5,000.00
274	Nlemoha Amos	2,219.58	2,219.58
275	Uzomba E.A.	2,729.53	2,729.53
276	Amuka Edith	5,526.10	5,526.10
277	Nwanyere S.N	2,760.50	2,760.50
278	Ugochukwu J.I	3,300.00	3,300.00
279	Obioha F.O.	13,997.27	13,997.27
280	Ihionu Jacinta	28,658.85	28,658.85
281	Edu. Sec. Iriakafo	34,319.75	34,319.75
282	Asuzu Margreth	2,319.75	2,319.75
283	Egwuagu Margreth	4,092.20	4,092.20
284	Alliwodo Priscillia	3,319.75	3,319.75
285	Ebirim Esther	5,192.50	5,192.50
286	Otuechere Victoria	3,981.58	3,981.58
287	Oforjiogu Helen	3,034.78	3,034.78
288	Eziukwu Sophia	3,114.55	3,114.55
289	Osueke Lovina	3,488.98	3,488.98
290	Obi John	10,607.55	10,607.55
291	Oguezunu Lilian	3,488.98	3,488.98
292	Onuchukwu Christian	1,100.00	1,100.00

293	Uba O. Ibeneto	6,400.00	6,400.00
294	Eluagu Kingsley	34,492.99	34,492.99
295	Ilonu John	250.00	250.00
296	Ilimonu M.I	750.00	750.00
297	Ogbonna Regina	750.00	750.00
298	Ude Calistu	930.86	930.86
299	Obi Anayo	9,609.99	9,609.99
300	Egbe Grace	399.22	399.22
301	Megwa A.U.	13,994.60	13,994.60
302	Echefu Kenneth	10,899.23	10,899.23
303	Okwara Nwaneri Christian	288.96	288.96
304	Osuala Silas	4,717.88	4,717.88
305	Ogoke C.S	5,997.04	5,997.04
306	Amachi Elizabeth	963.20	963.20
207	Nwankwo E.C.	32,488.43	32,488.43
308	Okwara Chinyere	1,500.00	1,500.00
309	Akamnonu Mike	127.50	127.50
310	Enwere M.A.	13,410.09	13,410.09
311	Ahanotu Chinyere	5,000.00	5,000.00
312	Chiago Oluchukwu	5,000.00	5,000.00
313	Achor Esther	2,100.00	2,100.00
314	NACRDB, Akokwa	25,013.20	25,013.20
315	Nwaruike Mezenyi	9,000.00	9,000.00
316	Ikeokwu & Ezenwa	25,013.20	25,013.20
317	Obidinma Vivian	4,278.58	4,278.58
318	Ibe Andreline	5,000.00	5,000.00
319	Nwosu Clara	5,000.00	5,000.00
320	Obiesie Patience	15,502.63	15,502.63
321	NULGE Building Fund	184,500.00	184,500.00
322	Obiagwu Caroline	5,531.00	5,531.00
323	Nwosu Nkieuka	5,531.00	5,531.00
324	Uche Peter	2,000.00	2,000.00
325	Chinedo Innocent	3,000.00	3,000.00
326	Obi Robert	2,000.00	2,000.00
327	Uchegbu Miriam	2,000.00	2,000.00
328	Ojingwa Agatha	2,000.00	2,000.00
329	Omeire Anthony	4,300.00	4,300.00
330	Obinero Martins	2,000.00	2,000.00
331	Ezuruike Uju	2,000.00	2,000.00
332	Okwarra Nwakaego	2,000.00	2,000.00
333	Ufere Felicia	4,278.58	4,278.58
334	Akwari Alphonsus	1,000.00	1,000.00
335	Igwe Charles	1,000.00	1,000.00
336	Ekejiuba Lilian	1,000.00	1,000.00
337	Ebonni Josephine	1,000.00	1,000.00
338	Osuji Chioma	5,000.00	5,000.00
339	Esomonu Boniface	8,950.00	8,950.00
340	Duruobasi Fidelia	8,950.00	8,950.00
341	Onuzuruike Sylvester	8,950.00	8,950.00
342	Duru Emmanuel	8,950.00	8,950.00
343	Omeokwe Josephine	99,983.79	99,983.79
344	Lilian E. Silas	23,745.28	23,745.28
345	Offor Theresa	19,339.20	19,339.20
346	Asuzu Patric	8,950.00	8,950.00
347	Onuoha S.	8,950.00	8,950.00
348	Okolie Luke	7,500.00	7,500.00
349	Alaneme Godwin	16,500.00	16,500.00
350	Emedo Godwin	1,500.00	1,500.00
351	Obi Emmanuel	1,500.00	1,500.00
352	Obioha Ndubueze	6,133.31	6,133.31
353	Obioha Orji	10,454.54	10,454.54
354	Nwosu Alex Chukwu	3,000.00	3,000.00

355	Akpapunam Onyinyechi	5,000.00	5,000.00
356	Amaefula George	2,500.00	2,500.00
357	Dike Eunice	4,000.00	4,000.00
358	Ukaeje Joy	6,000.00	6,000.00
359	Opurum Emmanuel	7,000.00	7,000.00
360	Ukeh Valentine	2,000.00	2,000.00
361	H.R.H Eze M.C. Iheakaibe	89,950.00	89,950.00
362	Hon. Eboh Ebirim	232,269.32	232,269.32
363	Eze Dac Okwaraononihu	50,000.00	50,000.00
364	Iroenyenwa Victor	19,516.66	19,516.66
365	Ugoeze Obi	10,000.00	10,000.00
366	Hon. Chinedo Lucy	439,041.75	439,041.75
367	Ibekwe Luke	10,000.00	10,000.00
368	Ugorji Gerald C.	2,000.00	2,000.00
369	Onyeukwu John	244,200.00	244,200.00
370	Udeagha Joseph	13,000.00	13,000.00
371	Onwumere Blessing	19,000.00	19,000.00
372	Uchegbu Miriam	12,000.00	12,000.00
373	Ogidi Joseph	10,000.00	10,000.00
374	Opera Sylvester	1,000.00	1,000.00
375	Onyealisi Angela	2,000.00	2,000.00
376	Duru Oshmiri Comfort	9,000.00	9,000.00
377	Enwere Martha	364.19	364.19
378	Igwe Cordelia	3,000.00	3,000.00
379	Eze Joel	9,000.00	9,000.00
380	Obiukwu Festus	10,000.00	10,000.00
381	Okwara Maureen	5,000.00	5,000.00
382	Eze Sabina	1,000.00	1,000.00
383	Chukwunonyere P.	1,000.00	1,000.00
384	Arisa Emmanuel	13,000.00	13,000.00
385	Ogbu Theophilus	5,000.00	5,000.00
386	Obi Victor	1,000.00	1,000.00
387	Egamba Rose	11,000.00	11,000.00
388	Amaonu Chinelu	12,000.00	12,000.00
389	Igwegbe Celestina	8,000.00	8,000.00
390	Ohuche Meshack	4,000.00	4,000.00
391	Ogbubi Perpetual	5,000.00	5,000.00
392	Udensi Simon	11,000.00	11,000.00
393	Ogoke Anthonia	6,000.00	6,000.00
394	Chukwu Meshack	15,000.00	15,000.00
395	Uzoamaka Nnanozie	1,000.00	1,000.00
396	Madu Uchechukwu	2,500.00	2,500.00
397	Okpara Sylvester	3,000.00	3,000.00
398	Amadi Juliet	2,500.00	2,500.00
399	Okwarawaneri. A.	8,000.00	8,000.00
400	Dauda. Umara. A.	1,000.00	1,000.00
401	Alaeto Daniel	7,000.00	7,000.00
402	Duru Matilda	2,000.00	2,000.00
403	Madueke Martha	5,000.00	5,000.00
404	Duru Christiana	52,115.45	52,115.45
405	Okereke Anderline	3,000.00	3,000.00
406	Okote Ijeoma	3,000.00	3,000.00
407	Okwara Rosita	70,714.25	70,714.25
408	Ihejirika A.O.	2,000.00	2,000.00
409	Oghuma Benard	500.00	500.00
410	Babaya A. Dams	500.00	500.00
411	Anosike Felicia	2,500.00	2,500.00
412	Okokon Emen Blessing	500.00	500.00
413	Onyeagorola Ifeoma J.	2,500.00	2,500.00
414	Okeke C.N.	35,000.00	35,000.00
415	Duruhesie Agatha	3,000.00	3,000.00
416	Onyelonu Juliana	13,000.00	13,000.00

417	NULGE Motor-cycle Loan	88,790.25	88,790.25
418	Duruibe Janet	2,000.00	2,000.00
419	Duru Marcel	3,000.00	3,000.00
420	Agonsi Agatha	1,000.00	1,000.00
421	Eze John	2,000.00	2,000.00
422	Akinola Toyosia	1,500.00	1,500.00
423	Mowete Ojor. R	500.00	500.00
424	Uzoigwe Andrew	1,000.00	1,000.00
425	Musa.Isa.Fakai	500.00	500.00
426	Mohammed Muhammed	1,000.00	1,000.00
427	Okalla Loveline	3,000.00	3,000.00
428	Udeagha Chukwu	6,000.00	6,000.00
429	Dike Cornelius	1,000.00	1,000.00
430	Osuagwu Samuel	64,050.00	64,050.00
431	Okoro Ijeoma	3,000.00	3,000.00
432	Anunobi Chinwendu	17,421.20	17,421.20
433	Osueke Ifeoma	17,421.20	17,421.20
434	Ogechi Abanihe	41,152.99	41,152.99
435	Duru Chinwe	106,750.04	106,750.04
436	Duru Agatha	9,700.04	9,700.04
437	Okpara Adaobi	8,755.57	8,755.57
438	Akwari Adolphus	4,478.62	4,478.62
439	Iroenyenwa Victor C.	236,813.55	236,813.55
440	Ebirim Esther	9,625.61	9,625.61
441	First City Monument Bank	7,420.21	7,420.21
442	First Bank Plc., Okwelle	397,941.02	397,941.02
443	Nzerike Elinice	20,000.00	20,000.00
444	Egemuka Josorins	1,000.00	1,000.00
445	Duruibe A.	9,000.00	9,000.00
446	Ugoeze Okwarahu	2,000.00	2,000.00
447	Ugoese Enwerem	2,000.00	2,000.00
448	Duru Mark	2,000.00	2,000.00
449	Dike Innocent	3,000.00	3,000.00
450	Okwara Ogechi	22,605.48	22,605.48
451	Duruaku Ifeoma	22,605.48	22,605.48
452	Okwara Andren	22,605.48	22,605.48
453	Ogudo Donald	150,448.13	150,448.13
454	Duru Cynthia	24,168.29	24,168.29
455	Madueke Leonard	12,444.06	12,444.06
456	Aladu Patience	8,635.81	8,635.81
457	Obi Everiatius	4,270.70	4,270.70
458	Ebili Jackson	9,467.08	9,467.08
459	Okoro Lynda	32,245.72	32,245.72
460	Ogbonna Helen	8,313.21	8,313.21
461	Anyama Chidubem	187,243.69	187,243.69
462	Odonga Paul	12,444.06	12,444.06
463	Julius Samuel	8,635.81	8,635.81
464	Ikegbulem Chibiro	17,271.62	17,271.62
465	Okpara Chukwu Chinedu	186,401.06	186,401.06
466	Okwu Herbert	8,477.06	8,477.06
467	Adim Paul	206,769.84	206,769.84
468	Ukaebi Peter	4,000.00	4,000.00
468	Egu Joy Nwanuruike	2,000.00	2,000.00
470	Onyenekwe Ifeoma	8,635.82	8,635.82
471	Oda Anna	5,940.00	5,940.00
472	Okwara Hycinth	5,940.00	5,940.00
473	Ojimba I.O.	5,940.00	5,940.00
474	Ebiruanya Getrude	5,940.00	5,940.00
475	Ejezie Godwin	5,940.00	5,940.00
476	Okwara I.E.	5,900.00	5,900.00
477	Orji Ernest	17,880.00	17,880.00
478	Alagboso Emma	5,940.00	5,940.00

479	Oluigbemi Fehintoluvam	500.00	500.00
480	Duru Collins	22,000.00	22,000.00
481	Duru Ngozi C.	12,068.59	12,068.59
482	Enwerem Mathias	9,636.81	9,636.81
483	Obialor Chinwoke	125,200.00	125,200.00
484	Madu Blessing	197,937.08	197,937.08
485	Oguama Lazarus	6,021.00	6,021.00
486	Nwosu Stella	6,504.00	6,504.00
487	Ndukwu Nneka	5,500.00	5,500.00
488	Nwabugo Callistus	258,242.15	258,242.15
489	Okalla Loveline	2,000.00	2,000.00
490	Eze Titus	1,000.00	1,000.00
491	Izuekere Chigozie	1,000.00	1,000.00
492	Ama blessing	1,000.00	1,000.00
593	Obilor Doris	38,197.26	38,197.26
494	Chijioke Mark	35,617.92	35,617.92
495	Opoluka Maureen	11,872.64	11,872.64
496	Mbadiwe Ukamaka	17,305.06	17,305.06
497	Nzerem Benadine	55,349.84	55,349.84
498	Mbata Sabina	22,804.76	22,804.76
499	Ajaraogu Amarachi	157,739.89	157,739.89
500	Omeokwe Cathernie	178,607.88	178,607.88
501	Nwogu Nonyerm	17,305.06	17,305.06
502	Ajaraogu Stephen E.	168,074.38	168,074.38
503	Mbaeru Nkechi	8,322.61	8,322.61
504	Patience Ogidi	11,077.83	11,077.83
505	Ikemjika Sixtius Chigozie	134,764.00	134,764.00
506	Alaehic Blessing	228,030.96	228,030.96
507	Chukwu Obiageri	11,334.43	11,334.43
508	Omeokwu Theresa	178,604.88	178,604.88
509	Achuson John	149,758.00	149,758.00
510	Onwumere Josephine	2,000.00	2,000.00
511	Emma Ezealla	6,000.00	6,000.00
512	Livinus Odum	3,000.00	3,000.00
513	Cyrain Amakam	3,000.00	3,000.00
514	Onyese Kekechi	10,926.31	10,926.31
515	Eustace Ezechere	6,000.00	6,000.00
516	Ugochukwu Nwosu	3,000.00	3,000.00
517	Umuzurike Eunice	2,000.00	2,000.00
518	Ukeje Ikenna C.	4,000.00	4,000.00
519	Mbaegbu Nnadi	4,000.00	4,000.00
520	Mbachu Vitus	8,000.00	8,000.00
521	Onyeka Loveline	12,000.00	12,000.00
522	Okwara Uzochukwu	8,000.00	8,000.00
523	Chike George Duru	3,000.00	3,000.00
524	Dim Calistus	3,000.00	3,000.00
525	Sunday Eze	3,000.00	3,000.00
526	Obi Gideon	3,000.00	3,000.00
527	Nwosu Florence	29,000.00	29,000.00
528	Eze Titus	1,000.00	1,000.00
529	Osumeme Peter	2,000.00	2,000.00
530	Ukwandu Chinyere	11,121.03	11,121.03
531	Ajaraogu Etheline	202,274.54	202,274.54
532	Agbarakwe Esther	34,207.92	34,207.92
533	Mbadiwe Ukamaka	17,305.06	17,305.06
534	Onukwo Mary C.	11,334.44	11,334.44
535	Onyalisi Benadeth	44,710.94	44,710.94
536	Nwokebinwa Eliezer	11,334.44	11,334.44
537	Onyebukwa Chioma J	11,334.44	11,334.44
538	Asikoga Nkechinyere N.	11,334.44	11,334.44
539	Anokam Stella C.	120,047.60	120,047.60
540	Onyenakazi Edith E.	8,322.57	8,322.57

541	Ndukwe loveday	32,237.94	32,237.94
542	Chukwu Theresa	30,054.43	30,054.43
543	Casual Labourers/Securities	1,226,752.95	1,226,752.95
544	Obere Edmond	45,000.00	45,000.00
545	Obodukwu Comm. Bank	12,332.06	12,332.06
546	Sylvanus Amos	5,000.00	5,000.00
547	Sundry Adult Instructors	51,000.00	51,000.00
548	Bank PHB Plc.	27,435,026.13	27,435,026.13
549	Duruebube Bernadette	12,070.27	12,070.27
550	Duru Catherine	12,381.04	12,381.04
551	Osigwe Innocent	15,000.00	15,000.00
552	Eronyemere Wisdom	11,318.56	11,318.56
553	Ntamanuruna Benjamin	6,000.00	6,000.00
554	Ogbuehi Aloma Pascal	4,000.00	4,000.00
555	Okwaraugo Francis	16,000.00	16,000.00
556	Hon. Maduike Emmanuel	90,150.00	90,150.00
557	Okafor Ngozi	15,000.00	15,000.00
558	Duru Michael	10,000.00	10,000.00
559	Duru Concilia A.	15,521.93	15,521.93
560	Okwara Titus	5,000.00	5,000.00
561	Anyika Emmanuel	3,000.00	3,000.00
562	Uche Lawrence	35,287.20	35,287.20
563	Nnadi Blessing	35,287.20	35,287.20
564	Ekezie Sandra	34,860.59	34,860.59
565	Duru Martina	34,860.59	34,860.59
566	Osuji C.M	22,736.52	22,736.52
567	Madu Innocent	11,318.56	11,318.56
568	Irroma Nkechi	10,072.79	10,072.79
569	Duru Chirstiana	29,356.78	29,356.78
570	Oduka Janeth	14,000.00	14,000.00
571	Ijezie Chidike	8,000.00	8,000.00
572	Okwara Getrude	10,000.00	10,000.00
573	Okwara Alex	2,000.00	2,000.00
574	Okwara Samuel C.	4,000.00	4,000.00
575	Orji Titus	27,483.29	27,483.29
576	Nnadozie Ijeoma	6,000.00	6,000.00
577	Asiegbu Philip	2,000.00	2,000.00
578	Anayama Calistus	45,015.69	45,015.69
579	Okwara Cordelia	12,587.97	12,587.97
580	Onyeachu Okwuchi P.	17,958.74	17,958.74
581	Amarachi Anokwuru	30,000.00	30,000.00
582	Jona Umunwakwe	30,000.00	30,000.00
583	Chirstiana Udeagha	30,000.00	30,000.00
584	Fred Ijeoma	30,000.00	30,000.00
585	Obisie Basil	30,000.00	30,000.00
586	Lawrence Dike	30,000.00	30,000.00
587	Orjiaka Philomena	30,000.00	30,000.00
588	Elisus Ekwem	30,000.00	30,000.00
589	Alphonsus Obi	30,000.00	30,000.00
590	Amagba Sabastine	30,000.00	30,000.00
591	Elemma Eugenia	30,000.00	30,000.00
592	Uchechukwu Njoku	30,000.00	30,000.00
593	Anueywu Catherine	30,000.00	30,000.00
594	Ajonumu Marius P.	5,000.00	5,000.00
595	Duru Ndidiamaka	19,443.46	19,443.46
	Total Deposits	45,428,800.42	45,428,800.42

SUPPLEMENTARY NOTES 2023
IDEATO SOUTH LOCAL GOVERNMENT COUNCIL

SUPPLEMENTARY NOTE

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

S/N	MONTHS	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL
1	JAN,23	29,816,082.85	21,453,742.02	8,622,673.01	18,881,305.16	2,450,000.00	3,089,365.98	98,346,948.14		1,500,000.00	35,558,216.92	4,248,363.16	223,966,697.24
2	FEB,23	29,687,029.85	21,370,616.31	8,623,205.15	18,886,892.09	2,450,000.00	3,089,365.98	108,758,891.25	4,000,000.00	1,500,000.00	35,558,216.92	4,248,363.16	238,172,580.71
3	MAR,23	29,687,029.85	21,197,682.39	8,620,915.84	19,851,660.69	2,450,000.00	3,089,365.98	65,546,875.37	4,000,000.00	1,500,000.00	35,558,216.92	4,248,363.16	195,750,110.20
4	APR,23	29,771,510.85	21,031,669.55	8,595,556.41	19,882,274.61	2,450,000.00	3,089,365.98	52,405,787.80	4,000,000.00	1,500,000.00	35,558,216.92	4,248,363.16	182,532,745.28
5	MAY,23	29,771,510.85	20,832,098.86	8,591,048.49	21,733,272.07	2,450,000.00	3,089,365.98	186,131,820.81	4,000,000.00	1,500,000.00	35,558,216.92	4,248,363.16	317,905,697.14
6	JUN,23	29,771,510.85	20,573,099.36	8,588,684.70	22,032,506.54	2,450,000.00	3,089,365.98	65,239,337.73	4,000,000.00	1,500,000.00	35,558,216.92	4,248,363.16	197,051,085.24
7	JUL,23	30,652,478.29	21,087,194.92	9,354,497.25	23,223,350.80	2,450,000.00	3,089,365.98	75,602,495.03	4,000,000.00	1,500,000.00	35,558,216.92	4,248,363.16	210,765,962.35
8	AUG,23	30,528,158.39	20,853,466.50	9,352,493.87	23,260,387.84	2,450,000.00	3,089,365.98	93,604,936.48	4,000,000.00	1,500,000.00	35,558,216.93	4,248,363.16	228,445,389.15
9	SEP,23	30,629,593.46	20,679,392.75	9,340,087.51	23,654,378.80	2,450,000.00	3,089,365.98	113,816,950.85	4,000,000.00	1,500,000.00	35,558,216.93	4,248,363.16	248,966,349.44
10	OCT,23	31,557,264.94	21,389,134.26	9,616,724.09	23,695,694.75	2,450,000.00	3,089,365.98	283,015,461.88	4,000,000.00	1,500,000.00	35,558,216.93	4,248,363.16	420,120,225.99
11	NOV,23	31,557,264.94	21,358,084.53	9,615,076.56	23,874,147.15	2,450,000.00	3,089,365.98	76,814,961.49	4,000,000.00	1,500,000.00	35,558,216.93	4,248,363.16	214,065,480.74
12	DEC,23	53,914,027.27	33,731,518.71	14,708,348.45	23,880,879.94	2,450,000.00	3,089,365.98	173,988,813.37	8,000,000.00	1,500,000.00	35,558,216.93	4,248,363.16	355,069,533.81
	TOTAL	387,343,462.39	265,557,700.16	113,629,311.33	262,856,750.44	29,400,000.00	37,072,391.76	1,393,273,280.20	48,000,000.00	18,000,000.00	426,698,603.09	50,980,357.92	3,032,811,857.29

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

	SUPPLEMENTARY NOTE 2		
2	<u>INTERNALLY GENERATED REVENUE (IGR):</u>		
		2023 N'm	2022 N'm
	<u>MONTH:</u>		
	January	120,000.00	10,000.00
	February	8,000.00	117,800.00
	March	50,000.00	95,400.00
	April	10,000.00	0.00
	May	375,000.00	81,400.00
	June	42,000.00	310,600.00
	July	140,800.00	0.00
	August	59,500.00	0.00
	September	60,600.00	0.00
	October	426,800.00	154,400.00
	November	48,000.00	172,600.00
	December	<u>47,000.00</u>	<u>129,800.00</u>
	Total	1,387,700.00	1,072,000.00

EXPLANATORY NOTES 2023

IDEATO SOUTH Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,095,859,616.08
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.09
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	68,980,357.92
	TOTAL	3,032,811,857.29

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	387,343,462.39
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.16
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.34
4	Salaries and Allowances of Political Office Holders.	29,400,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.73
6	Pensions to Local Govt. Retired Staff.	262,856,750.46
	TOTAL	1,095,859,616.08

- 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:

S/No	DESCRPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	18,000,000.00
2	Over Head Cost Released to Council of Traditional. Rulers .	27,322,450.89

3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of PAYE Deductions to Authorized Agency	
6	Release of Imprests to Local Government Officials	24,000,000.00
7	Release of Security Vote	24,000,000.00
8	Others overhead expenses direct incurred from releases to Local Government Councils	9,705,253.51
	TOTAL	126,981,907.73

4. 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 :

S/ No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,258,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.36
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	20,000,000.00
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,705,298,603.09



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF IHITTE/ UBOMA
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

IHITTE/ UBOMA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Ihitte /Uboma Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December, 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

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

- a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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 revenue collected on a monthly basis from the State Joint Local Government Account (SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account (SJLGA) transfers. The Council's 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.

GOVERNMENT OF IMO STATE OF NIGERIA
IHITTE/UBOMA LOCAL GOVERNMENT AREA

Local Government Headquarters, Isinweke, Imo State
P.M.B. 01002, Etiti



Admin. Department

Our Ref:.....

Your Ref:.....
(All replies to be addressed to the Chairman)

Date: 3rd January 2024

IHITTE / UBOMA LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST
DECEMBER, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

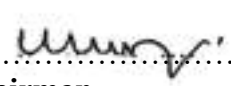
Signed  26/1/2024
Treasurer

Date: 3/1/2024..

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

In our opinion, these Financial Statements fairly reflect the financial position of the Ihitte/Uboma Local Government Council as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.

 26/1/2024
Treasurer


Chairman

Date...3/1/2024.....

Date: 3rd January 2024.

**STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF IHITTE/ UBOMA LOCAL GOVERNMENT COUNCIL FOR THE
YEAR ENDED 31ST DECEMBER, 2023**

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts of Ihitte/ Uboma Local Government Council for the year ended 31st December, 2023 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended , and the Imo State Audit Law 2021 and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis

RESPONSIBILITY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

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

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/10/B/Vol.II/2024

(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
28th June, 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Ihitte /Uboma Local Government Council of Imo State for the year ended 31st December, 2023 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 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 evidence supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACArb.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State

IHITTE/ UBOMA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT NO. 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2023

BUDGETED 2023		Notes	2023 N'm	2022 N'm
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts:</u>			
2,535,370,452.00	Statutory Allocation from SJLGA	1	3,183,181,176.91	2,248,006,072.77
17,055,523.00	State Government Share of Internally Generated Revenue	2	0.00	0.00
	<u>INTERNALLY GENERATED REVENUE</u>	3		
3,150,000.00	Capitation Rate		0.00	0.00
28,350,000.00	Property Rate		410,000.00	315,000.00
59,486,330.00	Licenses, Fines, Fees and Royalty		2,330,700.00	2,239,120.00
30,846,000.00	Earnings from Commerce		1,000.00	1,540,000.00
1,550,000.00	Rent on Local Govt. Property		403,000.000	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
5,903,330.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of the Local Government	4	0.00	0.00
129,285,660.00	Total Internally Generated Revenue		<u>3,144,700.00</u>	<u>4,094,120.00</u>
2,681,711,635.00	Total Inflow from Operating Activities (A)		3,186,325,876.71	2,252,100,192.77
	<u>Payments:</u>			
1,168,767,648.00	Personnel Cost	5	1,228,228,935.70	1,186,216,974.11
275,158,912.00	Overhead Cost	6	166,474,076.98	94,860,806.86
0.00	Security Vote	7	24,000,000.00	22,000,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	COVID -19 Palliative	9	0.00	0.00
1,169,865,000.00	Capital Expenditure	10	1,725,448,603.09	898,238,252.31
0.00	Interest Payment		0.00	0.00
2,613,791,560.00	Total Outflow from Operating Activities (B)		3,144,151,615.77	2,201,316,033.28

49,498,822.00	Net Cash from Operating Activities (A-B)		42,174,260.94	50,784,159.49)
	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
<u>0.00</u>	Dividends Received		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
<u>0.00</u>	Repayment of Loans		0.00	0.00
0.00	Net Cash Flow from Financing Activities		0.00	0.00
0.00	Net Cash Flow for the Year Activities		42,174,260.94	50,784,159.49
0.00	Cash and its Equivalent as at 1/1/2023		52,897,160.98	2,113,001.49
0.00	Cash and its Equivalent as at 31/12/2023		95,071,421.92	52,897,160.98

IHITTE/ UBOMA LOCAL GOVERNMENT COUNCIL

**FINANCIAL STATEMENT NO. 2- STATEMENT OF ASSETS AND LIABILITIES AS AT
31ST DECEMBER, 2023**

	Notes	2023 N'm	2022 N'm
<u>ASSETS</u>			
<u>Liquid Assets:</u>			
Cash	11	823,425,.75	1,206,000.00
Bank	12	<u>94,247,996.17</u>	<u>51,691,160.98</u>
Total Liquid Assets (A)		95,071,421.92	52,897,160.98
<u>Investments and Other Cash Assets:</u>			
Salary Advance	13	0.00	0.00
Imprest	14	79,980,000.00	66,130,000.00
Service Advance	15	613,056,037.25	580,493,537.25
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		<u>0.00</u>	<u>0.00</u>
Total Investments and Other Cash Assets (B)		<u>693,036,037.25</u>	<u>646,623,537.25</u>
TOTAL ASSETS C = (A + B)		788,107,459.17	699,520,698.23
<u>LIABILITIES</u>			
<u>Public Funds:</u>			
Consolidated Revenue Funds		740,983,455.63	652,396,694.69
Unremitted Deductions	16	37,482,889.21	37,482,889.21
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		<u>0.00</u>	<u>0.00</u>
Total Public Funds (D)		778,466,344.84	689,879,583.90
<u>External and Internal Loans:</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		<u>0.00</u>	<u>0.00</u>
Total External and Internal Loans (E)		0.00	0.00
<u>OTHER LIABILITIES:</u>			
Deposits	17	<u>9,641,114.33</u>	<u>9,641,114.33</u>
Total Other Liabilities (F)		9,641,114.33	9,641,114.33
TTAL LIABILITIES G = (D+E+F)		788,107,459.17	699,520,698.23

IHITTE /UBOMA LOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENT NO. 3- STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
556,045,035.20	OPENING BALANCE 1/1/2023		652,396,694.69	0.00	0.00	0.00	(652,396,694.69)
	<u>ADD REVENUE:</u>						
	<u>STATUTORY ALLOCATION:</u>						
2,248,006,072.77	Statutory Allocation from SJLGA	1	3,183,181,176.91	2,535,370,452.00	2,535,370,452.00	0.00	(647,810,724.91)
0.00	State Government Share of IGR	2	0.00	17,055,523.00	17,055,523.00	0.00	17,055,523.00
	<u>INTERNALLY GENERAL REVENUE</u>	3					
0.00	Capitation Rate		0.00	3,150,000.00	3,150,000.00	0.00	3,150,000.00
315,000.00	Property Rate		410,000.00	28,350,000.00	28,350,000.00	0.00	27,940,000.00
2,239,120.00	Licenses, Fines, Fees and Royalty		2,330,700.00	59,486,330.00	59,486,330.00	0.00	57,155,630.00
1,540,000.00	Earnings from Commerce		1,000.00	30,846,000.00	30,846,000.00	0.00	30,845,000.00
0.00	Rent on Local Govt. Property		403,000.00	1,550,000.00	1,550,000.00	0.00	1,147,000.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	Miscellaneous		0.00	5,903,330.00	5,903,330.00	0.00	5,903,330.00
4,094,120.00	Total Internally General Revenue		3,144,700.00	129,285,660.00	129,285,660.00		126,140,960.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00	0.00		0.00
2,808,145,227.97	Total Revenue (A)		3,838,722,571.60	2,681,711,635.00	2,681,711,635.00		(1,157,010,936.60)
	<u>EXPENDITURE</u>						
1,186,216,974.11	Personnel Cost	5	1,228,228,935.70	1,168,767,648.00	1,168,767,648.00	0.00	(59,612,287.70)
105,319,306.86	Overhead Cost	6	174,875,277.18	275,158,912.00	275,158,912.00	0.00	100,283,634.82
864,212,252.31	Capital Expenditure	10	1,694,634,903.09	1,169,865,000.00	1,169,865,000.00	0.00	(524,769,903.09)
2,155,748,533.28	Total Expenditure (B)		3,097,739,115.97	2,613,791,560.00	2,613,791,560.00	0.00	(483,947,555.97)
652,396,694.69	OPERATING BALANCE		740,983,455.63	67,920,075.00	67,920,075.00	0.00	(673,063,380.63)
	<u>APPROPRIATION/TRANSFERS:</u>						
652,396,694.69	Transfer to Capital Development Fund		740,983,455.63	67,920,075.00	67,920,075.00	0.00	(673,063,380.63)
652,396,694.69	CLOSING BALANCE		740,983,455.63	67,920,075.00	67,920,075.00	0.00	(673,063,380.63)

IHITTE/ UBOMA LOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENT NO. 4- STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
106,977,192.87	OPENING BALANCE		135,518,103.15	0.00	0.00	0.00	(135,518,103.15)
	<u>ADD REVENUE:</u>						
652,396,694.69	Transfer from Consolidated Revenue Fund		740,983,455.63	0.00	0.00	0.00	(740,983,455.63)
	Aids and Grants		0.00	0.00	0.00	0.00	0.00
	External Loans		0.00	0.00	0.00	0.00	0.00
	LGC Bonds		0.00	0.00	0.00	0.00	0.00
	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
	Other Internal Loans (Promissory Notes)		0.00	0.00	0.00	0.00	0.00
<u>240,256,467.90</u>	Internal Loans from Other Funds		<u>387,076,735.36</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(387,076,735.36)</u>
999,430,355.46	TOTAL REVENUE		1,263,578,294.14	0.00	0.00	0.00	(1,263,578,294.14)
	<u>LESS CAPITAL EXPENDITURE</u>						
<u>623,955,784.41</u>	Capital Expenditure Sector		<u>1,307,558,167.73</u>	<u>1,169,865,000.00</u>	<u>1,169,865,000.00</u>	0.00	(137,693,167.73)
	<u>OTHER CAPITAL PAYMENTS:</u>						
240,256,467.90	Repayment of Internal Loans		<u>387,076,735.36</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(387,076,735.36)</u>
<u>0.00</u>	Repayment of External Loans		0.00	0.00	0.00	0.00	0.00
864,212,252.31	TOTAL CAPITAL EXPENDITURE	10	<u>1,694,634,903.09</u>	<u>1,169,865,000.00</u>	<u>1,169,865,000.00</u>	0.00	(524,769,903.09)
	Adjustments for Movement in Public Debts		0.00	0.00	0.00		
135,518,103.15	CLOSING BALANCE		(431,056,608.95)	0.00	0.00		0.00

IHITTE /UBOMALOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS	Ref. Note	2023			2022
			Actual N'm	Budgeted N'm	Variance N'm	Actual
1	<u>A - SHARE OF STATUTORY ALLOCATION FROMSJLGA</u>					
	Net Share of Statutory Allocation from SJLGA	A	3,183,181,176.91	1,836,251,280.00	(1,346,929,896.91)	2,248,006,072.77
	Add: Deduction at Source for Loan Repayment	B	0.00	0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)	C	0.00	43,277,780.00	43,277,780.00	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)	D	<u>0.00</u>	46,337,697.00	46,337,697.00	<u>0.00</u>
	Total (Gross) SJLGA Allocation to the Local Government		3,183,181,176.91	1,925,866,757.00	(1,257,314,419.91)	2,248,006,072.77
	<u>VALVE ADDED TAX:</u>					
	Share of Value Added Tax	E	<u>0.00</u>	<u>609,503,695.00</u>	<u>609,503,695.00</u>	<u>0.00</u>
	Total Value Added Tax		0.00	<u>609,503,695.00</u>	<u>609,503,695.00</u>	0.00

	DETAILS	2023		
		ACTUAL N'm	BUDGETED N'm	VARIANCE N'm
2	<u>B - STATE GOVT. INTERNALLY GEN. REVENUE</u>			
	Share of State Government Internally Generated Revenue	0.00	17,055,523.00	17,055,523.00
	Total State Government Internally Generated Revenue	0.00	17,055,523.00	17,055,523.00
3	<u>C -INTERNALLY GENERATED REVENUE:</u>			
3.1	<u>CAPITATION RATE:</u>			
	Current Capitation/Development Rate	0.00	2,100,000.00	2,100,000.00
	Arrears of Capitation Rate	0.00	1,050,000.00	1,050,000.00
	Sub-Total Capitation Rate	0.00	3,150,000.00	3,150,000.00
3.2	<u>PROPERTY RATE:</u>			
	Current Property/Tenement Rate	410,000.00	24,150,000.00	23,740,000.00
	Commercial Buildings	0.00	0.00	0.00
	Filling Stations	0.00	0.00	0.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	0.00	0.00	0.00
	Arrears of Property Rate	0.00	4,200,000.00	4,200,000.00
	Sub-Total Property Rate	410,000.00	28,350,000.00	27,940,000.00
3.3	<u>LICENSES, FINES AND FEES</u>			
	Towing of Vehicles Fees	0.00	900,000.00	900,000.00
	Obstruction and Nuisance Fees	0.00	240,000.00	240,000.00
	Bicycle License Fess	0.00	100,000.00	100,000.00
	Liquor License (Wine/ Beer)	0.00	5,600,000.00	56 0,000.00
	Native Liquor License	5,000.00	440,000.00	435,000.00
	Wheelbarrow License Fees	0.00	500,000.00	500,000.00
	Advert Rate / Bill Sales Licence	0.00	100,000.00	100,000.00
	Squatter/ Hawkers Permit	0.00	1,500,000.00	1,500,000.00
	Buses/Commercial Vehicles Emblems(	0.00	8,600,000.00	8,600,000.00
	Registration of Buses/Commercial Vehicles	0.00	0.00	0.00
	Operational Business Permit	6,000.00	4,000,000.00	3,944,000.00
	Motorcycle License Fees	0.00	0.00	0.00
	Eating House License Fees	0.00	550,000.00	550,000.00
	Kiosk License Fees	0.00	0.00	0.00
	Bakery House License Fees	0.00	200000.00	200000.00

Statutory Oaths	0.00	250,000.00	250,000.00
Auctioneers License Fees	0.00	550,000.00	550,000.00
Canon Shooting License Fees	0.00	200,000.00	200,000.00
Customary Marriage Registration Fees	3,000.00	1,800,000.00	1,797,000.00
Statutory Marriage Fees	90,000.00	0.00	(90,000.00)
Entertainment/Drumming Fees	0.00	0.00	0.00
Control of Noise Permit	0.00	0.00	0.00
Cinematograph License Fees	0.00	0.00	0.00
Naming of Street Registration Fees	0.00	264,000.00	264,000.00
Renewal Fees (Various)	3,000.00	0.00	(3,000.00)
Radio/Television License Fees	0.00	0.00	0.00
Clubs,Cultural and Social Organization Registration Fees	9,000.00	344,000.00	335,000.00
Identification/Oath Fees	1,544,500.00	4,400,000.00	2,855,500.00
Medicine Stores & Property	0.00	500,000.00	500,000.00
Earning from Environmental Sanitation Services	0.00	400,000.00	400,000.00
Poundage Fees/Sales of Strayed Animal	0.00	100,000.00	100,000.00
Dog License	0.00	500,000.00	500,000.00
Clock/ watch Repairs	0.00	105,000.00	105,000.00
Palm Oil Pressing Machine	0.00	630,000.00	630,000.00
Registration of Birth and Death	101,000.00	750,000.00	750,000.00
Dispensary Fees	392,200.00	2,200,000.00	2,200,000.00
Maternity Fees	129,000.00	640,000.00	640,000.00
Laboratory Test Fees	48,000.00	0.00	(48,000.00)
Registration of Contractors Fees	0.00	6,300,000.00	6,300,000.00
Tender Fees	0.00	4,200,000.00	4,200,000.00
Building Plan Checking fees	0.00	525,000.00	525,000.00
Sand Excavation Fees	0.00	0.00	0.00
Cottage Industry Fees	0.00	1,155,000.00	1,155,000.00
Oil Processing/Kernel Cracking Machine Fees	0.00	0.00	0.00
Rice Mill/Cassava/Corn Grinding License Fees	0.00	1,155,000.00	1,155,000.00
Ingredient Grinding License Fees	0.00	100,000.00	100,000.00
Painting Spraying and Sign Writing Workshop Fees	0.00	210,000.00	200,000.00
Welding Machine License Fees	0.00	105,000.00	100,000.00
Electronics Radio/Television Workshop License Fees	0.00	50,000.00	50,000.00
Blacksmith Workshop License Fees	0.00	0.00	0.00
Wood Making and Carpentry Workshop License Fees	0.00	210,000.00	210,000.00
Battery Charger License Fees	0.00	105,000.00	105,000.00
Printing Press License Fees	0.00	262,000.00	262,000.00
Vulcanize License Fees	0.00	242,000.00	242,000.00
Panel Beater License Fees	0.00	240,000.00	240,000.00
Motor Spare Parts License Fees	0.00	130,000.00	130,000.00
Clock/Watch Repair License Fees	0.00	105,000.00	105,000.00
Registration of Laundries and Dry Cleaners License Fees	0.00	50,000.00	50,000.00

	Motor Mechanical Workshop License Fees	0.00	252,000.00	252,000.00
	Building Material License Fees	0.00	1,312,000.00	1,312,000.00
	Surface Kerosene Tank License Fees	0.00	36,300.00	36,300.00
	Photocopying and Document Service License Fees	0.00	45,000.00	45,000.00
	Block Making with Machine License Fees	0.00	550,000.00	550,000.00
	Sewing Institute License Fees	0.00	302,500.00	302,500.00
	Hair Dressing/Barbing Salon License Fees	0.00	550,000.00	550,000.00
	Bicycle Repair fees	0.00	363,000.00	363,000.00
	Local Hair Barbing/Plating License Fees	0.00	126,000.00	126,000.00
	Water Borehole Commercial License Fees	0.00	0.00	0.00
	Registration of Agent / Development Fee	0.00	0.00	0.00
	Road Agents License Fees	0.00	0.00	0.00
	Advertisement License Fees	0.00	0.00	0.00
	Sales of Unserviceable Stores License Fees	0.00	1,148,450.00	1,148,450.00
	Hire Charges/Heavy Equipment Fees	0.00	350,000.00	350,000.00
	Sale of Stores Fees /ICT Fees	0.00	0.00	0.00
	Survey and Plot Fees	0.00	0.00	0.00
	Approved Building Plan Fees	0.00	450,000.00	450,000.00
	Mortgage Sub-Lease Survey Fees	0.00	0.00	0.00
	Customary Right of Occupancy Fees	0.00	417,450.00	417,450.00
	Building Plan Inspection Fees	0.00	0.00	0.00
	Commission on Transfer of Plot Fees/ Land ,Water ,Sand ,Stone	0.00	2,076,630.00	2,076,630.00
	Sub-Total Licenses, Fines and Fees	2,330,700.00	59,486,330.00	57,155,630.00
3.4	<u>EARNINGS FROM COMMERCE:</u>			
	Market Toll/ Stallage Fees	0.00	1,575,000.00	1,575,000.00
	Motor Park Toll	0.00	2,310,000.00	2,310,000.00
	Shops/Shopping Centre Fees	0.00	0.00	0.00
	Water Borehole License Fees	0.00	660,000.00	660,000.00
	Slaughter House Fees	0.00	1,100,000.00	1,100,000.00
	Earnings from Transport Services	0.00	396,000.00	396,000.00
	Earnings from Industrial Undertakings	0.00	495,000.00	495,000.00
	Earnings from Agricultural Undertakings	1000.00	11,000,000.00	10,999,000.00
	Earnings from Sales of Water with Tankers	0.00	0.00	0.00
	Earnings from Commercial Undertaking	0.00	0.00	0.00
	Earnings from Hotels	0.00	660,000.00	660,000.00
	Earnings from Filling Station	0.00	1,650,000.00	1,650,000.00
	Hire of heavy Equipment	0.00	11,000,000.00	11,000,000.00
	Sub-Total Earnings from Commerce	1,000.00	30,846,000.00	30,845,000.00
3.5	<u>RENT ON LOCAL GOVERNMENT PROPERTY:</u>			

	Rent on Local Government Quarters	0.00	350,000.00	350,000.00
	Rent on Other Local Government Buildings (Pavilion)	403,000.00	600,000.00	197,000.00
	Rent on Other Local Government Landed Property	0.00	600,000.00	600,000.00
	Land Rent Under the Use Act	10,000.00	0.00	(10,000.00)
	Sub-Total Rent on Local Government Property	403,000.00	1,550,000.00	1,147,000.00
3.6	INTEREST/REPAYMENTS AND DIVIDENDS:			
3.6.1	INTEREST/REPAYMENTS:			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	0.00	0.00	0.00
3.6.2	DIVIDENDS:			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	0.00	0.00	0.00
	Grand Total Interest/Repayments and Dividends	0.00	0.00	0.00
3.7	GRANTS/AID AND REIMBURSEMENTS:			
3.7.1	INTERNAL AID/GRANTS:			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	0.00	0.00	0.00
3.7.2	REIMBURSEMENTS:			
	Re-imburement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imburement	0.00	0.00	0.00
	Grand Total Grants/Aid and Re-imburements			

3.8	MISCELLANEOUS REVENUE:			
	Recovery of Losses and Overpayments	0.00	1,552,000.00	1,552,000.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	1,000,000.00	1,000,000.00
	Sales of Publications, Maps and Plans	0.00	423,000.00	423,000.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	0.00	0.00
	Internal Loans	0.00	2,927,830.00	2,927,830.00
	Sub-Total Miscellaneous Revenue	0.00	5,903,830.00	5,903,830.00
	Grand Total Internally Generated Revenue	3,144,700.00	129,285,660.00	126,140,960.00
4	OTHER CAPITAL RECEIPTS:			
	Surplus from Sales of Property, Plant and Equipment (PPE)	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	0.00	0.00	0.00
5	PERSONNEL COST:			
5.1	CONSOLIDATED REVENUE FUND CHARGES:			
	The Executive / Legislature	9,000,000.00	128,605,824.00	119,605,824.00
	Local .Govt. Devt. Areas (Coordinator & Members)	8,400,000.00	0.00	(8,400,000.00)
	Community Govt. Council (PG Allowances)	13,800,000.00	0.00	(13,800,000.00)
	Sub-Total Consolidated Revenue Fund Charges	31,200,000.00	128,605,824.00	97,405,824.00
5.2	PERSONNEL EMOLUMNET:			
	Administration	0.00	0.00	0.00
	Finance	0.00	0.00	0.00
	Medical and Health	0.00	0.00	0.00
	Planning Research and Statistics	0.00	0.00	0.00
	Agricultural and Natural Resources	0.00	0.00	0.00
	Works, Transport and Housing	0.00	0.00	0.00
	Information, Education and Social Welfare	0.00	0.00	0.00
	Local Govt. Workers Salary (Automated Salary Payment System)	517,912,782.01	1,040,162,024.00	522,249,241.99
	Salaries/ Emoluments :- Primary Education(automated payment system)	265,557,700.16	0.00	(265,557,700.17)
	Salaries/ Emoluments :- Jnr Secondary Education(automated)	113,629,311.33	0.00	(113,629,311.33)
	Salaries and Allowances Council of Traditional Rulers	37,072,391.72	0.00	(37,072,391.72)
	Pensions and Gratuity for Local Govt. Retirees	262,856,750.48	0.00	(262,856,750.48)

	Sub-Total Personnel Cost	1,197,028,935.70	1,040,162,024.00	156,866,911.70
5.3	<u>MISCELLANEOUS:</u>			
	<u>NON-CORE STAFF ALLOWANCE:</u>			
	NYSC Corp Member Adult Instructors	0.00	500,000.00	500,000.00
	Postal Agents	0.00	0.00	0.00
	Disabled Persons	0.00	0.00	0.00
	IT Students	0.00	0.00	0.00
	ENTRACO	0.00	0.00	0.00
	Security Men	0.00	0.00	0.00
	Adult Instructors	0.00	140,000.00	140,000.00
	Others	0.00	224,783,805.00	224,783,805.00
	Sub –Total None Core Staff Allowance	0.00	225,423,805.00	225,423,805.00
5.4	<u>PERSONNEL ANALYSIS:</u>			
	Total Number of Employees at the Beginning of the Year			
	Total Number of Employees Employed in the Year			
	Total Number of Employees Retired/Transferred or Left During the Year			
	Total Number of Employees at the End of the Year			
6	<u>OVERHEAD COST:</u>			
6.1	<u>OVERHEAD COSTS BY FUNCTION:</u>			
	Travel and Transport	4,103,200.00	6,881,600.00	6,778,600.00
	Utility Services	112,000.00	1,172,925.00	1,060,925.00
	Telephone and Postal Services	0.00	2,495,000.00	2,495,000.00
	Stationery and Printing	2,797,400.00	6,172,102.00	3,374,702.00
	Maintenance of Office Furniture and Equipment	4,988,300.00	5,989,600.00	1,001,300.00
	Maintenance of Vehicle and Capital Assets	0.00	5,247,000.00	5,247,000.00
	Consultancy and Professional Services	0.00	336,000.00	336,000.00
	Grants, Contributions and Subventions	0.00	0.00	0.00
	Training, Staff Development and Welfare	123,000.00	12,147,725.00	12,024,725.00
	Entertainment and Hospitality	24,048,000.00	4,146,000.00	(19,902,000.00)
	Miscellaneous Expenses	51,405,019.26	1,852,755.00	49,552,264.26
	Provision of Service Materials	318,000.00	3,294,400.00	2,976,400.00
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils	86,980,357.92	0.00	(86,980,357.92)
	Total Overhead Cost By Function	174,875,277.08	49,735,107.00	(125,140,170.18)

	Previous Years' Retired Advances	8,401,200.20	0.00	(8,401,200.20)
	Grand Total	166,474,076.98	49,735,107.00	(116,738,969.98)
6.2	OVERHEAD COSTS BY SECTORS (DEPARTMENT:			
	The Council	40,316,219.26	12,415,000.00	(27,901,219.26)
	Administration	19,123,200.00	7,051,800.00	(12,071,400.00)
	Finance	22,698,500.00	5,600,700.00	(17,097,800.00)
	Medical and Health	30,000.00	6,828,402.00	6,798,402.00
	Planning Research and Statistics	0.00	5,451,390.00	5,451,390.00
	Agricultural and Natural Resources	0.00	3,478,250.00	3,478,250.00
	Works, Transport and Housing	5,247,000.00	4,565,925.00	(681,075.00)
	Information, Education and Social Welfare	480,000.00	4,343,640.00	(3,863,640.00)
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils cut across various Sectors	86,980,357.92	0.00	(86,980,357.92)
	Total Overhead Cost by Sector (Department)	174,875,277.08	49,735,107.00	(125,140,170.18)
7	Security Vote	24,000,000.00	0.00	(24,000,000.00)
8	Integrated FARMS	0.00	0.00	0.00
9	COVID -19 Palliative	0.00	0.00	0.00
10	CAPITAL EXPENDITURE:			
	State/Local Government Joint Project	1,258,600,000.00	0.00	1,258,600,000.00
	Installation of Solar Energy	0.00	0.00	0.00
	Mtce and Grading of Rural Roads	3,338,000.00	544,000.00	540,662,000.00
	Other Capital Projects/ Drilling of Borehole & Stands	5,998,300.00	625,865,000.00	619,866,700.00
	Various Capital expenditures incurred by BLGCA for Local Govt. Councils	426,698,603.09	0.00	(426,698,603.09)
	Total Capital Expenditure	1,694,634,903.09	1,169,865,000.00	(524,769,903.09)
	Unretired Advances on Projects	30,813,700.00	0.00	(30,813,700.00)
	Grand Total Capital Expenditure	1,725,448,603.09	1,169,865,000.00	(555,583,603.09)

	<u>LIQUID ASSETS:</u>			2023	2022
	This represents closing balance of cash-at-hand and held in Banks				
11	<u>CASH BALANCE:</u>				
	Cash-at-Hand			<u>823,425.75</u>	<u>1,206,000.00</u>
	Sub-Total Cash			823,425.75	1,206,000.00
12	<u>BANK BALANCE:</u>				
	<u>Name of Bank</u>	<u>Account Name</u>	<u>Account number</u>		
	UBA Plc	Rebuild Ihitte/Uboma A/C	1022099018	33,066.16	4,001,166.91
	UBA Plc	Shared Prosperity a/c	1022780703	93,629,970.76	47,105,034.82
	UBA Plc	No Bank Statement	1014180358	(186,869.72)	(186,869.72)
	Zenith Bank Plc	Salary Account	1012897376	3,205.69	3,205.69
	Zenith Bank Plc	Project Account	1012877369	5,225.21	5,225.21
	Zenith Bank Plc	-do-	1015382170	(1,640.61)	(1,640.61)
	Zenith Bank Plc	No Bank Statement	1015889518	83,179.13	83,179.13
	Zenith Bank Plc	-do-	1016151249	7,171.00	7,171.00
	Union Bank Plc	Salary Account	0118619522	652,004.51	652,004.51
	Union Bank Plc	Projects Account	0118287684	21,384.34	21,384.34
	Eco Bank Plc	No Bank Statement	2350011825	<u>1,299.70</u>	<u>1,299.70</u>
	Sub-Total Bank			94,247,996.17	51,691,160.98
	Grand Total Liquid Assets			95,071,421.92	52, 897,160.98
13	<u>SALARY ADVANCE</u>				
	Salary Advance			<u>0.00</u>	<u>0.00</u>
	Sub-Total Salary Advance			0.00	0.00
14	<u>IMPREST:</u>				

1	Dr. E. C. I. Ajuogu	4,250,000.00	4,250,000.00
2	Engr. Ogwuegbu Ibeawuchi	425,000.00	425,000.00
3	Korie J. O.	2,130,000.00	2,130,000.00
4	Ihemtuge Florence	910,000.00	910,000.00
5	Onwuegbchi T.C	90,000.00	90,000.00
6	Nwachukwu S.I.	280,000.00	280,000.00
7	Ndulam S.I.	50,000.00	50,000.00
8	Agim H.C	160,000.00	160,000.00
9	Chukwu B.C	1,030,000.00	1,030,000.00
10	Ada Cornel Udumaga	50,000.00	50,000.00
11	Hon. Ononeze B.C. (T.C.)	2,635,000.00	2,635,000.00
12	Hon. Ekere .C. (V.C)	875,000.00	875,000.00
13	Hon. Okafor .B. (Seclog)	375,000.00	375,000.00
14	Hon. Emmanuel Nwokeke	150,000.00	150,000.00
15	Hon. Silas Onuoha	70,000.00	70,000.00
16	Hon. Ignatuis Onuoha	70,000.00	70,000.00
17	Hon. Ohia Bright	65,000.00	65,000.00
18	Hon. Anthony Onwuka	70,000.00	70,000.00
19	Osuagwu Ngozi Chuks	140,000.00	140,000.00
20	Ofu. I.O.	500,000.00	500,000.00
21	Okere C.O.	230,000.00	230,000.00
22	Odom Chidi	500,000.00	500,000.00
23	Igwe P.B.	820,000.00	820,000.00
24	Ewulonu B.O.	150,000.00	150,000.00
25	Apika I.C.	2,290,000.00	2,290,000.00

26	Engr. Obikara Chidi	790,000.00	70,000.00
27	C.O.C. Anyanwu	800,000.00	800,000.00
28	Eze Mary Joan	50,000.00	50,000.00
29	Nwadike I.O.	50,000.00	50,000.00
30	Njoku Sphia	330,000.00	330,000.00
31	Eke Rosemary	1,360,000.00	640,000.00
32	Igwe Calista .C.	920,000.00	920,000.00
33	Ibezim Godfrey	90,000.00	90,000.00
34	Hon. Okoroafor Anthony	70,000.00	70,000.00
35	Hon. (Mrs.) Maggi Amaobi	70,000.00	70,000.00
36	Hon. Goddy Ogoke	70,000.00	70,000.00
37	Hon. Nze Emeka Ibuaku	70,000.00	70,000.00
38	Hon. (Mrs.) Obani Kate	70,000.00	70,000.00
39	Hon. Ejimike Eucharía	70,000.00	70,000.00
40	Hon. Onyebuchi Emazie	70,000.00	70,000.00
41	Hon. Desmond Ohanele	70,000.00	70,000.00
42	Hon. Silas Onuoha	70,000.00	70,000.00
43	Hon. Gideon Nwachukwu	70,000.00	70,000.00
44	T.C. Chairman	9,450,000.00	8,450,000.00
45	Engr. Ogueri, P. O.	8,740,000.00	8,040,000.00
46	Ogu Immaculate O.	2,350,000.00	2,110,000.00
47	Nwachukwu M. A.	970,000.00	900,000.00
48	Okeke, M. C.	600,000.00	600,000.00
49	Nzeoma Lucy N.	475,000.00	475,000.00
50	Duru Adaeze	400,000.00	400,000.00

51	Nwozu Njeiruka	350,000.00	350,000.00
52	Hon. Felix Keke	50,000.00	50,000.00
53	Ezirim Amaka	100,000.00	100,000.00
54	Hon. Bar Onyekele	1,500,000.00	1,500,000.00
55	Barr. Igwe C.C	660,000.00	660,000.00
56	Anoruo, Timothy N.	660,000.00	660,000.00
57	Onukwugha, M.A	350,000.00	350,000.00
58	Ekwe Stella	400,000.00	(200,000.00)
59	Durueke Eduward	180,000.00	180,000.00
60	Ejiakonye Uzoma P.	250,000.00	550,000.00
61	Hon. Olemgbe Chikwe	8,500,000.00	8,500,000.00
62	Ibeh Evarest N.	660,000.00	660,000.00
63	Hon. Onyema Chukwuma G	1,120,000.00	1,120,000.00
64	Hon. Onyejike Christopher	(120,000.00)	(120,000.00)
65	Hon.Ndeu Okey H.	(80,000.00)	(80,000.00)
66	Hon. Nwagbara Charles	280,000.00	280,000.00
67	Hon. Mbadugha Emmanuel	280,000.00	280,000.00
68	Hon. Okonkwo Tony C.	280,000.00	280,000.00
69	Hon. Obasi Kate	800,000.00	800,000.00
70	Hon. Chikamnele Christopher	(40,000.00)	(40,000.00)
71	Hon. Duru Ibenye	800,000.00	800,000.00
72	Hon. Osuji Onyinye Innocent	120,000.00	120,000.00
73	Hon. Ihiasonwa Chwuzute	40,000.00	40,000.00
74	Hon. Mmirikwe Norbert C.	(200,000.00)	(200,000.00)
75	Barr. Uwakwem, K.	300,000.00	300,000.00

76	Ebere Francisca Sylva E.	420,000.00	180,000.00
77	Hon. (Mrs.) Olemgbe Chika	180,000.00	180,000.00
78	Onyenagwam Isioma	350,000.00	350,000.00
79	Eze Chidinma Christpuice	650,000.00	650,000.00
80	Okeke Florence U.C	1,080,000.00	1,020,000.00
81	Egbulonu-Njoku Daniel	1,200,000.00	1,020,000.00
82	Hon. Iheakauzo Raymond	(160,000.00)	(160,000.00)
83	Rev. Nwamgbe Boniface	600,000.00	840,000.00
84	Madu Anayo	120,000.00	60,000.00
85	Osuji Basil	110,000.00	110,000.00
86	Alex Njoku	660,000.00	660,000.00
87	Konkwo Judith	800,000.00	200,000.00
88	Anyanwu L.O.	(220,000.00)	440,000.00
89	Hon. Konkwo Uche	<u>9,100,000.00</u>	700,000.00
90	Iroegbu Frankline (Cashier)	<u>200,000.00</u>	0.00
91	Nwachukwu Anthony I.N	<u>120,000.00</u>	0.00
92	Onuegbu Kingsley (HPM)	<u>540,000.00</u>	0.00
93	Ugbaja Ugo C.(DAGS)	<u>480,000.00</u>	0.00
94	Nkwa Ijeoma	<u>120,000.00</u>	0.00
	Sub-Total Imprest	79,980,000.00	66,130,000.00
15	<u>SERVICE ADVANCES:</u>		
15.1	<u>PROJECT ADVANCES:</u>		
	<u>i. INTEGEATED FARM PROJECT:</u>		
a.	Ogu Immaculate O.	143,000.00	143,000.00
b.	Engr. Obikara Chidi	<u>2,435,000.00</u>	<u>2,435,000.00</u>

	Sub-Total Integrated Farm Project	2,578,000.00	2,568,000.00
	ii. <u>CHAPEL PROJECT</u>		
a.	Hon. Ogueri Percy Osmdu	15,200,000.00	15,200,000.00
b.	Mr. Anoruo Timothy N.	<u>17,700,000.00</u>	<u>17,700,000.00</u>
	Sub-Total Chapel Project	32,900,000.00	32,900,000.00
	iii. <u>GRADING OF ROADS:</u>		
a.	Mr. Agim H.C	22,000,000.00	22,000,000.00
b.	Mr. Anoruo imothy N.	22,750,000.00	22,750,000.00
c.	Mr. Ogwuegbu Ibeawuch	84,960,000.00	84,960,000.00
d.	Madu Anayo	<u>24,760,500.00</u>	<u>22,898,500.00</u>
	Sub-Total Grading of Rural Roads	154,470,500.00	152,608,500.00
	iv. MAINTENANCE & RENOVATION OF COUNCIL BUILDING		
a	Madu Anayo	39,903,000.00	20,000,000.00
b	Ben Ikechukwu	1,400,000.00	0.00
	Sub-Total	41,303,000.00	20,000,000.00
	V. INSTALLATION OF SOLAR ENERGY/ PALLIATIVE (RICE)		
	a. Madu Anayo	7,187,000.00	0.00
	Sub Total	7,187,000.00	0.00
15.2	<u>PERSONAL ADVANCE:</u>		
1	Ajuogu Bonny	2,866,490.00	2,866,490.00
2	Agim H. C. (HOD Works)	747,500.00	747,500.00
3	Ezeala C. E.	3,931,800.00	3,931,800.00
4	Elewuo Chimuche	1,078,303.00	1,078,303.00
5	Ihemtuge Florence	3,460,000.00	3,460,000.00

6	Igwe C. C.	830,000.00	830,000.00
7	Njoku J. C. (Mrs.)	204,700.00	204,700.00
8	Ogoke C. S.	4,988,500.00	4,988,500.00
9	Ogazi J. C.	1,989,000.00	1,989,000.00
10	Opara B. C.	120,000.00	120,000.00
11	Okonkwo Catherine	1,600,000.00	1,600,000.00
12	Ogwo Promise	555,000.00	555,000.00
13	Bright Ononeze	500,000.00	500,000.00
14	Igwe P.B.	250,000.00	250,000.00
15	Njoku J.C.	21,000.00	21,000.00
16	Ebiziem C.C.	7,200.00	7,200.00
17	Chukwu B.N.	3,500.00	3,500.00
18	Ezeji Ifeoma	5,000.00	5,000.00
19	Azueke Chinyere	4,000.00	4,000.00
20	Keke Francis	5,000.00	5,000.00
21	Uchejuafor Eric	583,000.00	583,000.00
22	Enwerem C. C.	8,000.00	8,000.00
23	Barr. Uche Knokwo N. (TC C/man)	2,340,000.00	2,340,000.00
24	Emekwuru Emmanuel	46,200.00	46,200.00
25	Orie Damiel	7,000.00	7,000.00
26	Anyanwu Hyginus	90,980.00	90,980.00
27	Odoeme Amarachi	8,500.00	8,500.00
28	Mgborokwu D. M.	150,000.00	150,000.00
29	Ihejirika P. N.	42,500.00	42,500.00
30	Abara S. O.	52,500.00	52,500.00

31	Ohaeto S. I. (DAGS)	650,000.00	650,000.00
32	Izuagba N. J.	50,000.00	50,000.00
33	Nwadike I. O.	2,328,000.00	2,328,000.00
34	Nwaogwugwu Kenneth	40,000.00	40,000.00
35	Onyeka Chukwuemeka	35,000.00	35,000.00
36	Okonkwo Judith	95,000.00	95,000.00
37	Chukwu C. N.	449,243.00	449,243.00
38	Madubuike M. O.	50,000.00	50,000.00
39	Hon. Nwadike G.I.	50,000.00	50,000.00
40	Apiaka Innocent	194,043.00	194,043.00
41	Opara B. Samuel	30,000.00	30,000.00
42	Njoku Charles	50,000.00	50,000.00
43	Udumaga Ada Cornel	18,500.00	18,500.00
44	Ogwuegbu Ibeawuchi	85,000.00	85,000.00
45	Ewulonu B.O.	30,000.00	30,000.00
46	Igbokwe O.O. (DAGS)	3,580,000.00	3,580,000.00
47	Ogu I. O. (Mrs.)	528,000.00	528,000.00
48	Obikara Chidi	3,595,800.00	3,595,800.00
49	Nwachukwu Anthony C.	857,100.00	857,100.00
50	Ojingba G.N	3,000.00	3,000.00
51	Ukwenga B.O	6,500,000.00	6,500,000.00
52	Abiakam .V.	4,850,000.00	4,850,000.00
53	Nnadi J.C.	3,595,800.00	3,595,800.00
54	Njoku Sophia	150,000.00	150,000.00
55	Chimuanya Chikwado	96,850.00	96,850.00

56	Korie J.O. (DAGS)	230,000.00	230,000.00
57	Onwuegbuchi T.C.	38,000.00	38,000.00
58	Hon. Rose Okafor	36,500.00	36,500.00
59	Agbara, B. I.	2,077,062.00	2,077,062.00
60	Duru M.E	7,200,000.00	7,200,000.00
61	Odionye .P.	3,232,146.57	3,232,146.57
62	Anyanwu Damian	200,407.00	200,407.00
63	Anamekwe Linus	37,200.00	37,200.00
64	Hon. Amaocha Maurice	4,736,162.00	4,736,162.00
65	Hon. Amadikwa Godson	4,924,000.00	4,924,000.00
66	Awolonu Iyke	9,600,000.00	9,600,000.00
67	Aghazie Uchenna	50,000.00	50,000.00
68	Anyanwu Ugochukwu	400,000.00	400,000.00
69	Dike Theophilus	960,000.00	960,000.00
70	Damian Anya;nwu	19,000.00	19,000.00
71	Emenalo A. C. (I/Auditor)	2,170,000.00	2,170,000.00
72	Igwe Clement	350,000.00	350,000.00
73	Kekeocha Chinyere	155,000.00	155,000.00
74	Hon. Kekeocha Catherine	100,000.00	100,000.00
75	Nwosu P. E. O. (Entraco)	3,420,000.00	3,420,000.00
76	Hon. Nwoke Geoffrey E.	650,000.00	650,000.00
77	Hon. Njoku Bathelomew	200,000.00	200,000.00
78	Hon. Nwachukwu Chijioke	200,000.00	200,000.00
79	Nnayere S. N. (Treasurer)	375,000.00	375,000.00
80	Ndukwe Chibuzor (Supr.)	450,000.00	450,000.00

81	Hon. Obi Justina	220,000.00	220,000.00
82	Onwudiwe Jerome	169,150.00	169,150.00
83	Okeiyi Innocent	1,055,000.00	1,055,000.00
84	Ogoke Godwin	3,180,000.00	3,180,000.00
85	Osigwe Obiageri	156,000.00	156,000.00
86	Onuoha F.E.E.	1,734,080.00	1,734,080.00
87	Okoroafor Martha	3,551,000.00	3,551,000.00
88	Okafor Herbert	26,600.00	26,600.00
89	Okonkwo James	420,000.00	420,000.00
90	Okeke Ambrose	500,000.00	500,000.00
91	Ogoke Sampson I.	370,000.00	370,000.00
92	Ovuike Patience	200,000.00	200,000.00
93	Osuagwu Innocent	200,000.00	200,000.00
94	Ohanu D.E. (Entraco)	1,280,000.00	1,280,000.00
95	Okeke Susan C.	5,000.00	5,000.00
96	Keke M. I. (M.T.O)	355,925.00	355,925.00
97	Osueke Hyginus	23,307.00	23,307.00
98	Nwaebe Nelson	243,006.00	243,006.00
99	Christian Oguamalam A.	30,000.00	30,000.00
100	Onyeocha Damian	52,739.00	52,739.00
101	Okeke Simon	24,500.00	24,500.00
102	Ogabido K. C.	836,220.00	836,220.00
103	Ubah Obiageri	3,450.00	3,450.00
104	Okechukwu Ononiwu	20,000.00	20,000.00
105	Ekene Ogechi	1,600.00	1,600.00

106	Nora Nzerem	10,000.00	10,000.00
107	Emma Ajuogu	20,000.00	20,000.00
108	Okike Uchenna	20,000.00	20,000.00
109	Eguh Obumneke	20,000.00	20,000.00
110	Okeke Luke	10,000.00	10,000.00
111	Anameje S. A	663,000.00	663,000.00
112	Ajomiwe V. A.	49,624.00	49,624.00
113	Anyanwu Charity	761,000.00	761,000.00
114	Anuebunwa I. N.	3,528,338.00	3,528,338.00
115	Agbuazu Columba	29,999.00	29,999.00
116	Awaziama B. T. E.	10,000.00	10,000.00
117	Abara A. I.	36,458.00	36,458.00
118	Anosike Josephine	576,700.00	576,700.00
119	Anamekwe Kodichi	14,863,175.12	14,863,175.12
120	Alozie Joy	84,308.00	84,308.00
121	Akanwa A. I.	18,123,717.84	18,123,717.84
122	Akuruka C. U.	25,400.00	25,400.00
123	Anyagbu Sabastine	47,000.00	47,000.00
124	Amadikwea I. C.	76,700.00	76,700.00
125	Ajaelu Stanley	5,268,400.00	5,268,400.00
126	Anyagbu Japhet	5,500.00	5,500.00
127	Atom James Fenfa	24,000.00	24,000.00
128	Agu Ikechukwu	153,000.00	153,000.00
129	Anyuanwu L O (Int. Aud.)	180,000.00	180,000.00
130	Amobi Chima	20,000.00	20,000.00

131	Aguguom Jude (Treasurer)	2,234,242.61	2,234,242.61
132	Agukwe E. A.	11,500.00	11,500.00
133	Late Anowi Chika (Mrs.)	25,705.00	25,705.00
134	Chukwukere Beatrice	6,207.00	6,207.00
135	Chukwu C C.	75,165.00	75,165.00
136	Chukwu W. C.	1,210,000.00	1,210,000.00
137	Chibeneme Uzokwu (DAGS)	2,646,000.00	2,646,000.00
138	Chikwendu Maureen	1,768,919.00	1,768,919.00
139	Chukwu Peter	3,700.00	3,700.00
140	Chukwu Emma	39,870.00	39,870.00
141	Chukwu Grace	550,000.00	550,000.00
142	Hon. Chibundu Innocent	900,000.00	900,000.00
143	Chukwuocha Sampson	209,000.00	209,000.00
144	Chukwu Chibuike	25,903.00	25,903.00
145	Chikwe Davide	3,150.00	3,150.00
146	Chikwendu William C.	914,400.00	914,400.00
147	Christian T. (Civil Defense)	362,015.00	362,015.00
148	Chukwu C. O.	293,040.00	293,040.00
149	Chukwu M. O.	15,600.00	15,600.00
150	Chukwunyere N.	90,000.00	90,000.00
151	Hon. Chuks Grace	680,000.00	680,000.00
152	Diala Cecilia	396.00	396.00
153	Dibia E. A.	5,821.00	5,821.00
154	Dibia J. S.	1,590.00	1,590.00
155	D.P.O.	380,000.00	380,000.00

156	Alugbue Tony O. (Hon)	90,000.00	90,000.00
157	Anyaike Caroline	21,202.00	21,202.00
158	Anyanwu B. C.	40,448.00	40,448.00
159	Akpan Neifor (DSS)	300,000.00	300,000.00
160	Anamekwe M. C.	225,000.00	225,000.00
161	Amadi Anozie	495,672.00	495,672.00
162	Agumuo C.	307,005.00	307,005.00
163	Adol Okoroafor	8,000.00	8,000.00
164	Alozie Oliver (Rev. Dr.)	2,656,000.00	2,656,000.00
165	Amadi Margrate K.	352,000.00	352,000.00
166	Amakwe A. I.	20,000.00	20,000.00
167	Akundu Mike O.	5,654.00	5,654.00
168	Any;anwu C. O. E.	3,700.00	3,700.00
169	Aharanwa S. U.	168,460.00	168,460.00
170	Akukor J. U.	3,450.00	3,450.00
171	Ajielu Agu	70,800.00	70,800.00
172	Ajielu J.P.	252,600.00	252,600.00
173	Ayota E. C.	10,900.00	10,900.00
174	Anakuru E.	10,700.00	10,700.00
175	Akpaneke O. I.	30,500.00	30,500.00
176	Amaefule O. C.	3,500.00	3,500.00
177	Anyaregbu Irene	25,000.00	25,000.00
178	Anyanwu S. I.	976,000.00	976,000.00
179	Anyaike Bernadette	13,300.00	13,300.00
180	Akinwunmi Joseph A.	40,000.00	40,000.00

181	Anyanwu Rose C.	6,800.00	6,800.00
182	Anywuzuama Raymond	3,000.00	3,000.00
183	Lolo Anamekwe Njideka	420,000.00	420,000.00
184	Hon. Amaocha Marice	856,162.00	856,162.00
185	Hon. Amadikwa Godson	410,000.00	410,000.00
186	Hon. Agbazie Uchenna	100,000.00	100,000.00
187	Lady Agomuo Charity	50,000.00	50,000.00
188	Duru A. C.	149,500.00	149,500.00
189	Ekechukwu O. C.	785,372.00	785,372.00
190	Ebirikwe Joel	90,000.00	90,000.00
191	Echeme A.	40,000.00	40,000.00
192	Eke K. A.	237,455.00	237,455.00
193	Ebere Anayochukwu	45,000.00	45,000.00
194	Ekere E. O.	8,020.00	8,020.00
195	Ekenacho Fidelis	1,366.00	1,366.00
196	Emekaraoha Dorathy	21,880.00	21,880.00
197	Ejiagha Chinyere	10,000.00	10,000.00
198	Emeghara Humphrey	19,910.00	19,910.00
199	Eze Onyenukwuru M. O.	83,880.00	83,880.00
200	Egwim L.I. (Sp. Chief)	600,000.00	600,000.00
201	Dike Emma.	2,180.00	2,180.00
202	Dike Fred N.	14,652.00	14,652.00
203	Ebere G. A.	47,000.00	47,000.00
204	Esiaga Dan	14,994.00	14,994.00
205	Eze Okoro	1,940.00	1,940.00

206	Eze Chukwu	3,880.00	3,880.00
207	Eze Onyenonachi A. O.	3,880.00	3,880.00
208	Eze Ogoke R. I.	3,880.00	3,880.00
209	Eze Osuji	3,880.00	3,880.00
210	Eze Ogbonna	3,880.00	3,880.00
211	Edomobi Fidelis	32,000.00	32,000.00
212	Dike R. O.	133,600.00	133,600.00
213	Dike F. C.	25,000.00	25,000.00
214	Eke Okechukwu (Hon)	80,000.00	80,000.00
215	Emenogu B. C.	41,900.00	41,900.00
216	Abara E. C.	25,353.00	25,353.00
217	Dike Ogba O.	4,301.00	4,301.00
218	Eze Augustine	1,472.00	1,472.00
219	Egenkika E.O.	30,500.00	30,500.00
220	Ekeoma D.D.	43,766.00	43,766.00
221	Ekwueme E. E.	1,079,367.00	1,079,367.00
222	Ekeada Catherine	2,000.00	2,000.00
223	Eke S. C.	1,500.00	1,500.00
224	Ester Emmanuel	2,000.00	2,000.00
225	Duru Victor	7,200.00	7,200.00
226	Ebo L. O.	800.00	800.00
227	Egbuawa E. O.	90,000.00	90,000.00
228	Ejimike Raph	10,000.00	10,000.00
229	Ebere U. S. A.	182,000.00	182,000.00
230	Egwuekwe Francis	1,500.00	1,500.00

231	Dubtocha RO.	2,000.00	2,000.00
232	Alugbue Fedinand	3,000.00	3,000.00
233	Ekwueme F. E.	150,000.00	150,000.00
234	Ebere R. O.	360,000.00	360,000.00
235	Iheaka A. E. (DAGS)	1,703,000.00	1,703,000.00
236	Ikpe A. O.	272,000.00	272,000.00
237	Ibeh Joe	50,600.00	50,600.00
238	Ikwugbaso S. N.	163,596.00	163,596.00
239	Ibeh M. E.	130,140.00	130,140.00
240	Igwe Joel	1,211,908.00	1,211,908.00
241	Irojiogu Christiana	97,390.00	97,390.00
242	Igwe Robinson	2,480.00	2,480.00
243	Ibe Chukwu; J. K.	140,000.00	140,000.00
244	Ikwueme John	20,693.00	20,693.00
245	Ihechiwuaka J. A.	29,400.00	29,400.00
246	Iwu Angela (Mrs)	518,000.00	518,000.00
247	Ibezim K. C.	2,000.00	2,000.00
248	Ihedinma C. E. (HOD)	685,000.00	685,000.00
249	Idimogu Andrew Ndubuisi	90,000.00	90,000.00
250	Ihezie O. J.	646,870.00	646,870.00
251	Iwu Bede	328,630.00	328,630.00
252	Iwueke Kelechi	1,576,910.00	1,576,910.00
253	Ibekwe Peter	36,000.00	36,000.00
254	Ike V. C.	2,800.00	2,800.00
255	Ibeagi A. E. (DAGS)	1,300,000.00	1,300,000.00

256	Iroegbu Ngozi	2,000.00	2,000.00
257	Iwuagwu A. C.	94,980.00	94,980.00
258	Igwe J. O.	10,000.00	10,000.00
259	Ike V. C.	5,600.00	5,600.00
260	Ikegwuonu Ephraim	4,500.00	4,500.00
261	Iwunze T N. S	1,000.00	1,000.00
262	Ibekwe Charity	3,100.00	3,100.00
263	Igwe Peter Oba	13,000.00	13,000.00
264	Iwueke B. C.	10,000.00	10,000.00
265	Ihemanne C. A	58,173.00	58,173.00
266	Inedo Ben	164,900.00	164,900.00
267	Ihiaor E. C.	4,405.00	4,405.00
268	Ikpo Chidiebere	130.00	130.00
269	Ibecheozor I. O.	70,500.00	70,500.00
270	Lewechi Benice	3,050.00	3,050.00
271	Iroanya Ruth	9,330.00	9,330.00
272	Iwuanyanwu Joy	4,650.00	4,650.00
273	Ihedioha Catherine	20,400.00	20,400.00
274	Iheanyi Ugo;iji	120,000.00	120,000.00
275	Ihejiakor A. I Nze	12,700.00	12,700.00
276	Isaac Ndukwu	3,000.00	3,000.00
277	Iwu C. E. O.	20,000.00	20,000.00
278	Iwuagwu Christopher	979.00	979.00
279	Ibenwankwo Theresa	3,260.00	3,260.00
280	Udumaga A	5,000.00	5,000.00

281	Igwe Dickson	6,437.00	6,437.00
282	Kekeocha Angunous	1,310,000.00	1,310,000.00
283	Korie Daniel	91,828.00	91,828.00
284	Korie G. O.	13,000.00	13,000.00
285	Keke Mark	2,000.00	2,000.00
286	Kekeocha Chinyere	200,000.00	200,000.00
287	Keke Stanley	218,000.00	218,000.00
288	Keke Jacob	1,240.00	1,240.00
289	Eke Dorothy	9,740.00	9,740.00
290	Korie Geraldine	5,350.00	5,350.00
291	Lekwuwa Charles	390,000.00	390,000.00
292	C. O. Ebirim	85,400.00	85,400.00
293	Ibari R.	120,000.00	120,000.00
294	Mbamara M.M Iyiaku	183,000.00	183,000.00
295	Dr, Ajiogu E, C, I.	15,783,530.00	15,783,530.00
296	Madu Eugene	35,000.00	35,000.00
297	Momoh M.	50,000.00	50,000.00
298	Mbamara Margaret	20,000.00	20,000.00
299	Mirikwe, C	90,000.00	90,000.00
300	Mbaukwu J. U.	41,580.00	41,580.00
301	Nwahiri Christopher	438,300.00	438,300.00
302	Nwachukwu Joseph	17,017.00	17,017.00
303	Nwachukwu Beatrice C.	953,540.00	953,540.00
304	Nwakafor John	7,857.00	7,857.00
305	Ndubueze Cyprain	39,081.40	39,081.40

306	Nsofor G. E.	520,300.00	520,300.00
307	Nwogu V. I.	699,920.00	699,920.00
308	Nwachukwu C. E.	5,500.00	5,500.00
309	Nwabundu Felix	90,000.00	90,000.00
310	Nwaokeocha Larry	90,000.00	90,000.00
311	Nwokorie Gregory	90,000.00	90,000.00
312	Nnanna Olacid I	2,000.00	2,000.00
313	Ndidi Geoffrey	166,290.00	166,290.00
314	Nzewuihe Lambert	234,209.00	234,209.00
315	Nduka F. I.	1,100,000.00	1,100,000.00
316	Nwadike Christian	7,500.00	7,500.00
317	Iroechendu Constance .P.	500.00	500.00
318	Nwagbara Charles (HOD)	2,695,000.00	2,695,000.00
319	Nwaiwu V.C. (Sec. LG EA)	70,000.00	70,000.00
320	Nwaleke Ethel	1,988.00	1,988.00
321	Njoku Luck (NSCDC)	39,040.00	39,040.00
322	Nwaobasi Godwin	25,017.00	25,017.00
323	Ekenyere A. I.	168,100.00	168,100.00
324	Nwachukwu A.C. (Corper)	5,000.00	5,000.00
325	Njoku Ignatius	34,350.00	34,350.00
326	Nwosu Christopher	1,500.00	1,500.00
327	Nwosu P.E.O.	22,300,000.00	22,300,000.00
328	Nwokorieocha Mathew	27,430.00	27,430.00
329	Nwokorie C. N.	30,000.00	30,000.00
330	Nwosu Josephine	127.00	127.00

331	Nwokeneme Sebastian	3,000.00	3,000.00
332	Nwachukwu Collins	1,732,000.00	1,732,000.00
333	Nwou J. D. (Hon.)	11,668.00	11,668.00
334	Njoku B. N.	8,000.00	8,000.00
335	Nwanne S.S.	74,900.00	74,900.00
336	Nwankwo Sam	235,600.00	235,600.00
337	Nnabuawu Uzoma	220,000.00	220,000.00
338	Nzekwe Stanley (Hon.)	200,000.00	200,000.00
339	Nwokorie Cyril	3,619.00	3,619.00
340	Nganga G.	11,000.00	11,000.00
341	Nnabuike P. N.	2,780.00	2,780.00
342	Nwokonkwo C. O.	22,417.00	22,417.00
343	Nwokeke Aloysius I.	16,900.00	16,900.00
344	Nnenne J. A	1,000.00	1,000.00
345	Nwogu E. C.	150.00	150.00
346	Nwachukwu G. I.	139,350.00	139,350.00
347	Nwachukwu E. C.	39,803.00	39,803.00
348	Nwamkpa James	52,350.00	52,350.00
349	Nzechukwu F. M.	9,250.00	9,250.00
350	Nwokeafor John	16,859.00	16,859.00
351	Nwokenkwo Stanley	1,000.00	1,000.00
352	Nwachukwu C. C.	6,000.00	6,000.00
353	Nwokenkwo B.	1,000.00	1,000.00
354	Nyanga E. T.	2,000.00	2,000.00
355	Nwaosu Charity	3,940.00	3,940.00

356	Nwankwo A. A.	200.00	200.00
357	Nwaokorie Alphonsius	500.00	500.00
358	Ndukwu Emmanuel	432,970.00	432,970.00
359	Nwokeafor Frank	2,000.00	2,000.00
360	Nwachukwu Ann	1,500.00	1,500.00
361	Nwosu Chima	5,000.00	5,000.00
362	Nnanna P. P. (Hon)	5,000.00	5,000.00
363	Mbaukwu J.U.	41,580.00	41,580.00
364	Okereke R. C	18,736.00	18,736.00
365	Okorie I. F.	175,000.00	175,000.00
366	Onyeka S. E.	1,198,527.84	1,198,527.84
367	Ogu Tony	283,400.00	283,400.00
368	Ojimgba G. N.	6,800.00	6,800.00
369	Engr. Asotibe Chima	4,192,000.00	4,192,000.00
370	Osigwe Promise (TC C/man)	1,460,000.00	1,460,000.00
371	Obiageri Orji	50,000.00	50,000.00
372	Obi Stella	15,100.00	15,100.00
373	Hon. Osuagwu Innocent	150,000.00	150,000.00
374	Obuse Lawrence	3,500.00	3,500.00
375	Obi C. N. (DPO)	1,216,480.00	1,216,480.00
376	Onyekele J. (Lolo)	210,000.00	210,000.00
377	Odudoro E. A.	155,000.00	155,000.00
378	Ohaeri T. I.	12,635.00	12,635.00
379	Odudoro A. O.	67,750.00	67,750.00
380	Obioha Richard .O.	44,460.00	44,460.00

381	Okereke Nwabueze	545,200.00	545,200.00
382	Ononiwu Humphrey	69,135.00	69,135.00
383	Okwu Cyricacus	302,200.00	302,200.00
384	Obasi Friday	90,000.00	90,000.00
385	Olemgbe Innocent	90,000.00	90,000.00
386	Okoroafor Israel	90,000.00	90,000.00
387	Okeke A. E.	13,500.00	13,500.00
388	Okorie Cameli	434,850.00	434,850.00
389	Obioha Catherine	109,935.54	109,935.54
390	Okoro Mark	32,514.00	32,514.00
391	Okwumma G.O.C	708,722.40	708,722.40
392	Odiri John	7,494.00	7,494.00
393	Oparaku K. C.	1,191,540.00	1,191,540.00
394	Okonkwo Dorathy	10,622.00	10,622.00
395	Okonkwo Japhet	254,675.00	254,675.00
396	Ogueri Tennyson	1,379,475.00	1,379,475.00
397	Ogwo Promise	2,329,930.00	2,329,930.00
398	Onuoha K. C.	1,101,000.00	1,101,000.00
399	Oguayo V. M.	125,850.00	125,850.00
400	Osuagwu Grace	6,816.00	6,816.00
401	Onukwugha Martin	84,500.00	84,500.00
402	Osuji Abraham	50,000.00	50,000.00
403	Ohameze Godspower	31,544.00	31,544.00
404	Onukwugha Ahamefule	42,100.00	42,100.00
405	Osuoha E. A.	129,500.00	129,500.00

406	Oguguoma Assumpta	5,000.00	5,000.00
407	Oguama M. C.	6,000.00	6,000.00
408	Ogwuegbu Angela	5,000.00	5,000.00
409	Opara Anthony	21,990.00	21,990.00
410	Orji Obu (Mrs.)	212,000.00	212,000.00
411	Okoroafor Adolphus	1,182,005.00	1,182,005.00
412	Ogu Chidi (DAGS)	1,205,841.00	1,205,841.00
413	Okata Agnes (SSS)	400,000.00	400,000.00
414	Osueke L. O.	30,000.00	30,000.00
415	Okorie Bethel (NSCDC)	25,395.00	25,395.00
416	Oparaeke Isaac	728,260.00	728,260.00
417	Onyeberechi Alphonsus	722,998.00	722,998.00
418	Ozurumba B. N.	2,314,386.95	2,314,386.95
419	Okeh Zephaniah C.	3,838,600.00	3,838,600.00
420	Hon. Osuagwu Patience	10,540.00	10,540.00
421	Ekeigwe Brown J. (Chief)	185,000.00	185,000.00
422	Korie M. O.	2,940.00	2,940.00
423	Ohaelelem Fidelis	3,320.00	3,320.00
424	Osuji Happiness	4,100.00	4,100.00
425	Okeke Alphonsus	680,000.00	680,000.00
426	Onyegbule Victoria	1,176,415.00	1,176,415.00
427	Osuagwu Herbert	550,000.00	550,000.00
428	Ogbonna E.N.	15,463,275.00	15,463,275.00
429	Osuji M. C. (Sir)	2,434,650.00	2,434,650.00
430	Okafor V.N. (Mrs.)	47,655.00	47,655.00

431	Ogwuegbu Okey (Hon.)	2,074,243.66	2,074,243.66
432	Okeke Ambrose	6,171.00	6,171.00
433	Oguoke V. E.	3,000.00	3,000.00
434	Ogbonna Bridget	2,000.00	2,000.00
435	Obi Eucharia	1,100.00	1,100.00
436	Okereke V. N.	10,700.00	10,700.00
437	Okeke J. C.	2,650.00	2,650.00
438	Okebalm B.O.	16,200.00	16,200.00
439	Ovoh Ben	32,000.00	32,000.00
440	Onyegbuchulam John	482,500.00	482,500.00
441	Amadi A.C.K.	837,000.00	837,000.00
442	Okonkwo Kate	2,755.00	2,755.00
443	Orji Sam O.	86,000.00	86,000.00
444	Okafor Theo E.	1,297,900.00	1,297,900.00
445	Okorie Ernest	8,410,296.00	8,410,296.00
446	Okaor B. C. (Hon)	713,825.00	713,825.00
447	Ozor R. O.	14,730.00	14,730.00
448	Osuji U N.	83,500.00	83,500.00
449	Ononiwu Beatrice	50,000.00	50,000.00
450	Osuji Oluomachi	6,600.00	6,600.00
451	Osondu Comforts C.	3,000.00	3,000.00
452	Okereke C. N.	17,500.00	17,500.00
453	Okafor Herbert	27,400.00	27,400.00
454	Ofurum A. C.	52,375.00	52,375.00
455	Okorie P. O.	40.00	40.00

456	Ojukwu Hyginus	70,223.00	70,223.00
457	Okeke H.O. (Chief)	4,250.00	4,250.00
458	Okoro E.E.	90,591.00	90,591.00
459	Okonkwo John .I.	40,390.00	40,390.00
460	Nwachukwu Chief	2,000.00	2,000.00
461	Osuji V. S.	4,726.00	4,726.00
462	Okamgba S.C.A.(Dr)	7,005,099.52	7,005,099.52
463	Otakpor Chibuzor	43,340.00	43,340.00
464	Ogubuike F. O.	100.00	100.00
465	Osuji Catherine	100.00	100.00
466	Okeke U. C.	2,100.00	2,100.00
467	Okorie Gladys	1,350.00	1,350.00
468	Okaroafor Augustine	11,350.00	11,350.00
469	Oba's Contractor	2,000.00	2,000.00
470	Osuji J. C.	50,520.00	50,520.00
471	Ogwuegbu R. D.	52,928.00	52,928.00
472	Okere C. U.	650.00	650.00
473	Osueke J. C.	150.00	150.00
474	Onyeka Simon	313,670.00	313,670.00
475	Okonkwo Pakin	10,000.00	10,000.00
476	Onyeacho E. O	10,000.00	10,000.00
477	Okereke Emeka	3,713.00	3,713.00
478	Okonkwo L.	121,737.01	121,737.01
479	Okeke M C.	414,415.00	414,415.00
480	Ogueri Florence	3,100.00	3,100.00

481	Okeke Justina	3,100.00	3,100.00
482	Okwu Patience	431.00	431.00
483	Onyenwe R. O.	242,518.00	242,518.00
484	Ohameze Vitalis	150.00	150.00
485	Okonkwo Damian	33,790.00	33,790.00
486	Ogbonna Eugene	100.00	100.00
487	Opara George A.	50,000.00	50,000.00
488	Ohaji P.	15,000.00	15,000.00
489	Onyemara Justina	500.00	500.00
490	Ogbonna Chimezie	12,820.00	12,820.00
491	Okoro S. N.	2,000.00	2,000.00
492	Ogwuegbu D. (HRH)	3,880.00	3,880.00
493	Okere G.U.	500.00	500.00
494	Osuagwu Innocent	2,150.00	2,150.00
495	;Ogoke Gelly	17,000.00	17,000.00
496	Osuagwu David	13,104.00	13,104.00
497	Onwuzuruike Mathias	3,922.00	3,922.00
498	Ofoegbu	1,800.00	1,800.00
499	Onyeagba	59,000.00	59,000.00
500	Okoli C N.	50,000.00	50,000.00
501	Ogeke A.	16,000.00	16,000.00
502	Okparaeke O.I.K	560,000.00	560,000.00
503	Onyekegba Sunday	150,722.71	150,722.71
504	Ogbulebe A. I.	335,000.00	335,000.00
505	Onuoha C. C.	3,800.00	3,800.00

506	Okoroafor Israel	6,000.00	6,000.00
507	Okoro Chinyere C.	4,000.00	4,000.00
508	Okere Eustace Chidi	198,000.00	198,000.00
509	Osuagwu Madonna	2,000.00	2,000.00
510	Okafor Chika	25,000.00	25,000.00
512	Okpara F. M.	5,000.00	5,000.00
513	Obasi Ufo	170,000.00	170,000.00
514	Okafor P. E.	190,000.00	190,000.00
515	Oguama Martha	5,000.00	5,000.00
516	Onwuama Jude	12,560.00	12,560.00
517	Okeke Simion	20,500.00	20,500.00
518	Ogeke Nelson	200,000.00	200,000.00
519	Oweregbjulam O. C.	10,000.00	10,000.00
520	Obuhenwa Chika (SA)	2,550,000.00	2,550,000.00
521	Opara Isaac	110,000.00	110,000.00
522	Osuagwu H. C.	75,000.00	75,000.00
523	Onuegbu J.U.C	1,305,000.00	1,305,000.00
524	Okafor V.N.	10,000.00	10,000.00
525	Osuagwu Christopher	15,000.00	15,000.00
526	Emecheta Prince E.	32,000.00	32,000.00
527	Okonkwo Kenneth	103,750.00	103,750.00
528	Iwu B. U.	1,300.00	1,300.00
529	Irojionu Councilor	1,934.00	1,934.00
530	Isaac Ndukwu	3,000.00	3,000.00
531	Ugwu Theresa (HOD Agric)	3,131,500.00	3,131,500.00

532	Uwawuike Joe (Vigilante)	370,700.00	370,700.00
533	Uchendu E.	3,000.00	3,000.00
534	Uwa Donatus	1,174,055.00	1,174,055.00
535	Ukaegbu Donatus	1,450.00	1,450.00
536	Okoroafor Kevin	63,500.00	63,500.00
537	Ukwu H. C.	4,180,256.42	4,180,256.42
538	Umunakwe T. O.	14,000.00	14,000.00
539	Ugwugbelem Edith	6,289,900.00	6,289,900.00
540	Ububoro FM.	48,309.00	48,309.00
541	Edechukwu Florence	150,000.00	150,000.00
542	Hon. Iwu Cletus	4,140,000.00	4,140,000.00
543	Unaegbu L. A.	150,000.00	150,000.00
544	Korie Anthony	400.00	400.00
545	Ugochukwu G.	85,899.99	85,899.99
546	Uchendu Ifeyinwa	332,500.00	332,500.00
547	Ucheoma Evaristus	10,000.00	10,000.00
548	Ukaejirioha Ifeyinwa	1,290.00	1,290.00
549	Ukrila M. O	4,000.00	4,000.00
550	Udumukwu H. I.	10,207.37	10,207.37
551	Engr. Uchendu M.C.	62,028.00	62,028.00
552	Udumukwu V. N.	16,500.00	16,500.00
553	Uzoma Charity I.	70,000.00	70,000.00
554	Ibekwe C. N.	800.00	800.00
555	Ugboaja Chibuzor	134,218.00	134,218.00
556	Hon. Ugwuegbulam	50,000.00	50,000.00

557	Ugogu Goddy	10,500.00	10,500.00
558	Ukwuoma LORITY	2,000.00	2,000.00
559	Ugbarie J. R. (Mrs.)	400,000.00	400,000.00
560	Nwachukwu E. N.	102,901.00	102,901.00
561	Nwachukwu M. O.	59,720.00	59,720.00
562	Nkemdirim J. C.	28,608.00	28,608.00
563	Ndukwu S.I	48,000.00	48,000.00
564	B.C. Chukwu	306,000.00	306,000.00
565	Uwaoma Isdore	3,500.00	3,500.00
566	Opara Charles	53,000.00	53,000.00
567	Amaechi Harrison	83,000.00	83,000.00
568	Hon. Nze Emeka Ibuaku	330,000.00	330,000.00
569	Hon. Goddy Ogoke	15,500.00	15,500.00
570	Chiwike Damian C.	66,500.00	66,500.00
571	Eke Rosemary	53,000.00	53,000.00
572	Anyanwu, C. O. C. (TR)	175,000.00	175,000.00
573	Alugbue Kelechi	30,000.00	30,000.00
574	Ezeji Ifeoma	8,000.00	8,000.00
575	Nwarikwa Bethel	17,000.00	17,000.00
576	Iwuanoruo Sabinus	38,000.00	38,000.00
577	Keke Francis	13,000.00	13,000.00
578	Enwerem, H. O.	24,000.00	24,000.00
579	Onwuzurike, C. O.	10,000.00	10,000.00
580	Korieocha Adolphus	3,500.00	3,500.00
581	Amaechi Jovita	10,000.00	10,000.00

582	Onyeocha, D. C.	13,000.00	13,000.00
583	Nwaiwu Vincent	2,000.00	2,000.00
584	Maduagwu Charles	23,000.00	23,000.00
585	Okafor Cornelius	2,000.00	2,000.00
586	Ezeala, C. C.	30,000.00	30,000.00
587	Iwuagwu Sabinus	14,500.00	14,500.00
588	Ogueri P. O. (TC C/man)	600,000.00	600,000.00
589	Nwokek Chinoso	2,500,000	2,500,000
590	Nwachukwu A.C	4,000,000	4,000,000
591	Hon. Felix Keke	170,000	170,000
592	Ezirim Amaka	410,000	410,000
593	Opara Charles	29,000	29,000
594	Igwe P.B	669,000.30	669,000.30
595	Engr. Obikara Chidi	430,000	430,000
956	Ajoonuma Obed	157,000	157,000
597	Nwachukwu A.C	1,135,000.00	1,135,000.00
598	Obioha Richard	346,000.00	331,000.00
599	Maduakolam G.C	3,000	3,000
600	Joshua Onuoha	28,000	28,000
601	Hon. Anyanwu H.I	41,000	41,000
602	Anoure T.N	2,116,800.00	2,406,800.00
603	Okebanama Princewill	23,000.00	23,000.00
604	Ndukwe Hilary Chizurum	13,000.00	8,000.00
605	Odum Chidi Nwachukwu	131,000.00	131,000.00
606	Aguguom Catherine	1,000.00	1,000.00

607	Okonkwo Maria	20,000.00	20,000.00
608	Nwanna Longinus O.	10,0000.00	10,0000.00
609	Onukwugha, M.	8,500.00	8,500.00
610	Anyanwu R.C	18,000.00	18,000.00
611	Nwachukwu Beatrice	7,500.00	7,500.00
612	Obasi Everestus C.	30,000.00	30,000.00
613	Nwachukwu Matilda A.	309,000.00	309,000.00
614	Ugochukwu Joseph	20,000.00	20,000.00
615	Anyanwu Eunice	20,000.00	20,000.00
616	Nwadigo Joseph	20,000.00	20,000.00
617	Hon. Anyanwu Ifeanyi	280,000.00	280,000.00
618	Hon. Mbaduagha Emmanuel	100,000.00	100,000.00
619	Hon. Okonkwo Chukwuwbuka	125,000.00	125,000.00
620	Hon. Mmirikwe Chibuike	100,000.00	100,000.00
621	Hon. Onyejiekwe Christopher	100,000.00	100,000.00
622	Hon. Nwagbara Charles	100,000.00	100,000.00
623	Hon. Obani Kate	100,000.00	100,000.00
624	Hon. Barr. Onyema Godson .C	279,400.00	279,400.00
625	Hon. Chikamnele Christopher	100,000.00	100,000.00
626	Hon. Osuji Innocent O.	100,000.00	100,000.00
627	Hon. Ndeji Innocent O.	100,000.00	100,000.00
628	Hon. Iheasanwa Chizitere	100,000.00	100,000.00
629	Okeke Charles O.	90,000.00	90,000.00
630	Ibe E.N.	390,420.00	390,420.00
631	Nkwue Ijeoma	2,100,052.00	5,324,752.00

632	Ogoke Ugonna	10,500.00	10,500.00
633	Nwachukwu C.O.	19,000.00	19,000.00
634	Agbapuruonwu Ruth Ezinne	20,000.00	20,000.00
635	Maduakolam Chioma	5,000.00	5,000.00
636	Onwumere Irene U	9,200.00	9,200.00
637	Ejiakaonye Uzoma	408,100.00	3,329,700.00
638	OnwumereEmmanuel	15,000.00	15,000.00
639	Okeke Florence	20,000.00	20,000.00
640	Nwachykwu Anthony	52,000.00	52,000.00
641	Hon. Ibenye Duru	60,200.00	60,200.00
642	Nwachukwu C.O	5,000.00	5,000.00
643	Nwanna Longinus	22,500.00	22,500.00
644	Okorie Jude	382,000.00	382,000.00
645	Ogu Immaculeta	360,000.00	350,000.00
646	Uzochukwu CHIMAOBI	10,000.00	10,000.00
647	Chukwu B.N	10,000.00	10,000.00
648	Hon Okonkwo Ebuka	93,000.00	93,000.00
649	Hon. Mbadugha Emmanuel	1,043,290.00	1,043,290.00
650	Eke Rosemary	45,000.00	20,000.00
651	Osuagwu Jonathan	10,000.00	10,000.00
652	Madu Anayo	780,000.00	780,000.00
653	Efogu Chinyere	26,000.00	11,000.00
654	Chukwu A. C	1,817,000.00	1,817,000.00
655	Public Accounts Committee	250,000.00	250,000.00
656	Okonkwo John	10,000.00	10,000.00

657	Osuoha B.N	50,000.00	50,000.00
658	John Joseph Ngozi	5,000.00	5,000.00
659	Anyanwu Emeka .F	50,000.00	50,000.00
660	Comdr. Igwe Jude	<u>40,000.00</u>	10,000.00
661	Egbulonu Njoku	160,000.00	0.00
662	Ikechukwu Ben	1,650,000.00	0.00
663	Aririguzo Ignatius	92,900.00	0.00
664	Osuji Onyebuchi	25,700.00	0.00
665	Nduka Ikechi	83,200.00	0.00
666	Anyanwu L.O (TR)	311,000.00	0.00
667	Okafor Friday	14,000.00	0.00
668	Konkwo Uche (Solad)	2,500,000.00	0.00
669	Njoku Stella	163,000.00	0.00
670	Ugwumehie James Ifeanyi	10,000.00	0.00
671	Okereke Lilian C.	15,000.00	0.00
672	Opara Blessing	2,000.00	0.00
673	Onuegbu kingsley	2,700,000.00	0.00
674	Ugboja	500,000.00	0.00
675	Keke Mary I.	20,000.00	0.00
	Sub-Total Service Advances	374,617,537.25	372,417,037.25
	Grand Total Service/Project Advances	613,056,037.25	580,493,537.25

16	UNREMITTED DEDUCTIONS:		ACTUAL 2023		2022
		BALANCE B/D N'm	DURING YEAR N'm	BALANCE C/D N'm	
16.1	UNREMITTED TAXES:				
	Pay As You Earn (PAYE)	23,362,000.48	0.00	23,362,000.48	23,362,000.48
	Value Added Tax (VAT)	4,071,080.35	0.0	4,071,080.35	4,071,080.35
	Withholding Tax (WHT)	3,992,234.53	0.00	3,992,234.53	3,992,234.53
	Capitation Rate	86,500.00	0.00	86,500.00	86,500.00
	Sub-Total Unremitted Taxes	31,511,815.36	0.00	31,511,815.36	31,511,815.36
16.2	UNREMITTED DEDUCTIONS FROM SAL.:				
	NULGE Basic Dues	3,767,688.14	0.00	3,767,688.14	3,767,688.14
	Finance Welfare	2,471,111.39	0.0	2,471,111.39	2,471,111.39
	Staff Welfare Scheme	(187,965.00)	0.00	(187,965.00)	(187,965.00)
	MHWU	(194,901.86)	0.00	(194,901.86)	(194,901.86)
	NANNM	(140,914.30)	0.00	(140,914.30)	(140,914.30)
	Agric Dept., Livestock	16,083.75	0.0	16,083.75	16,083.75
	Administration Welfare	128,608.73	0.00	128,608.73	128,608.73
	Finance Welfare	76,562.00	0.00	76,562.00	76,562.00
	Agric. Staff Welfare	34,801.00	0.00	34,801.00	34,801.00
	Sub-Total Unremitted Deductions	5,971,073.85	0.00	5,971,073.85	5,971,073.85
	Grand Total Unremitted Deductions	37,482,889.21	0.00	37,482,889.21	37,482,889.21
17	DEPOSITS:				
1	Miscellaneous Deposits			172,486.74	172,486.74
2	Anamege Bath			10,228.00	10,228.00
3	Osigwe Chioma			10,227.00	10,227.00
4	Eke Justina Ezinne			16,490.00	16,490.00
5	Opara Patience			10,228.00	10,228.00
6	Nwaukwo Tina O.			16,490.00	16,490.00
7	Anyaribe Nathaniel			10,228.00	10,228.00
8	Njoku Queen C.			10,227.00	10,227.00
9	Unclaimed Salaries			4,167,883.34	4,167,883.34
10	NULGE Motor Cycle			(35871.25)	(35871.25)
11	Education Fund			258,728.00	258,728.00
12	Okonkwo K. M.			(6,000.00)	(6,000.00)
13	Nweze L.O.C.			14,450.00	14,450.00
14	Enwerem C. C			199,286.00	199,286.00
15	House Rentage			11,500.00	11,500.00
16	Kate Obioha (Comr)			14,350.00	14,350.00
17	Obiageri Ekechukwu			186,450.00	186,450.00
18	Hon. Onuoha Kelechi G.			75,000.00	75,000.00
19	Umuoma Dev. Union			100,000.00	100,000.00
20	Hon. Innocent Chibundu			110,000.00	110,000.00
21	Osuji P. M.			815,943.02	815,943.02
22	Chairman P.T.E.			133,379.29	133,379.29
23	Anayo Osuagwu			8,400.00	8,400.00
24	Ikekwem Joy			19,989.00	19,989.00
25	Ogbuehi Felicia			17,115.00	17,115.00
26	Ekedobe Ijeoma			10,702.00	10,702.00
27	Training Fund			25,086.00	25,086.00
28	Osueke Johnson			4,000.00	4,000.00

29	Chairman PDP	(83,519.34)	(83,519.34)
30	Hon. Onyebereechi A.O.	121,000.00	121,000.00
31	Nwulu G. N.	106,386.40	106,386.40
32	Umuike Community	26,645.00	26,645.00
33	Imo ADP	320.00	320.00
34	Ibe Oweni	20,000.00	20,000.00
35	Nmuoyo Community	20,000.00	20,000.00
36	Uzornomi Autonomous Community	15,000.00	15,000.00
37	Peace and Security Corp	3,000.00	3,000.00
38	Police Public Relations	640.00	640.00
39	Rev. Dr. O.C. Alozie	180,000.00	180,000.00
40	Njoku Florence	1,465.00	1,465.00
41	Onyenwu F. U.	3,982.00	3,982.00
42	Emenogu D. N.	689.12	689.12
43	Mbadugha Stella	3,772.42	3,772.42
44	Rev. Fr. Madu	300.00	300.00
45	Kenneth Iheme	160.00	160.00
46	Nwogu E. C.	435.00	435.00
47	Ike Uche Obujo	2,172.00	2,172.00
48	Okereke Oliver	2,500.00	2,500.00
49	Elendu Esther	3,500.00	3,500.00
50	Osuji Julius	4,103.08	4,103.08
51	Okereke A. N.	69,460.00	69,460.00
52	Udumukwu H. I.	3,703.76	3,703.76
53	Oguebu M. I.	2,604.17	2,604.17
54	Uchendu M. C.	2,604.17	2,604.17
55	Nze F. C. Chukwu	28,341.70	28,341.70
56	Chief C.N. Nwokorie	160.00	160.00
57	Okoronkwo Amarachi	9,173.24	9,173.24
58	Ovoh Ifeoma Chukwu	3,000.00	3,000.00
59	Nwankpa James	140.00	140.00
60	Emedom Benjamin	5,215.30	5,215.30
61	Osuji Eddy N.	46,963.14	46,963.14
62	Egogu Chinyere	1,280.28	1,280.28
63	Eze D. E. Ogwuegbu	6,000.00	6,000.00
64	Ogbonna C. C	12,583.20	12,583.20
65	Obasi Evaristus	24,958.20	24,958.20
66	Nwachukwu Ann	7,100.00	7,100.00
67	Oguma Martha	4,046.82	4,046.82
68	Nduka Francis	1,789.20	1,789.20
69	Ibe M. O.	3,114.15	3,114.15
70	Osuagwu Boniface	3,000.00	3,000.00
71	Onyechefula Ifeoma	4,400.00	4,400.00
72	Chief Dan Esiaga	1,500.00	1,500.00
73	Obechukwu C.	7,500.00	7,500.00
74	Hon. Ethel Nwadike	156,370.00	156,370.00
75	Odoemenem Hyginus	6,000.00	6,000.00
76	Obiyo Theophilus	3,000.00	3,000.00
77	Okafor John	6,249.76	6,249.76
78	Ogumba G. N.	385.28	385.28
79	Obi Marcel	531.76	531.76
80	Onyeagha C. A.	20,000.00	20,000.00
81	Osuji C A.	3,450.00	3,450.00

82	Nwachukwu Joseph I.	6,248.50	6,248.50
83	Igwe Joe	12,851.00	12,851.00
84	Okoronkwo Cornelius	6,621.00	6,621.00
85	Ibekwe C. N.	5,827.00	5,827.00
86	Egwim Getrude	96.02	96.02
87	Ikwugbayo S. N.	6,198.76	6,198.76
88	Nzewuihe C. O. C.	531.76	531.76
89	Ibe Maritus	12,299.56	12,299.56
90	Nwahukwu C. C.	260.00	260.00
91	Igwe Uche	88.00	88.00
92	Keke Joseph	9,218.78	9,218.78
93	Ibe M. A.	884.46	884.46
94	Odibo Christian	2,277.50	2,277.50
95	Okoro M. N.	186,531.54	186,531.54
96	Obasi Ugochukwu	59,500.00	59,500.00
97	Ogbonna E. N. (Mrs.)	50,000.00	50,000.00
98	Sir Ogbonna Emma. N.	99,000.00	99,000.00
99	Egeonu Ndubuisi	23,280.00	23,280.00
100	Okonkwo J. I.	50,000.00	50,000.00
101	Osuji Abraham	38,120.00	38,120.00
102	Mbajubua Reginald	300,000.00	300,000.00
103	Mirikwe	90,000.00	90,000.00
104	Ononiwu Bernard	100,000.00	100,000.00
105	Arch. Orji G. A.	100,000.00	100,000.00
106	Onuoha F.E.C.	486,000.00	486,000.00
107	Mbata F. U.	88,000.00	88,000.00
108	Sir C. Nwachukwu	140,000.00	140,000.00
109	Ibezim Levi (Party C/man)	140,000.00	140,000.00
110	ImoState Govt. Romix Coy.	5,000.00	5,000.00
111	Aguogu Bonny	30,000.00	30,000.00
112	Onyeikpe Onyekachi	(4,000.00)	(4,000.00)
113	Dan Anyanwu	19,400.00	19,400.00
114	Ofuagwu Assumpta	8,404.00	8,404.00
115	Eguzo Janet	(4,000.00)	(4,000.00)
116	The Federal Inland Rev.	(17,467.50)	(17,467.50)
117	Okonkwo Beatrice N.	4,000.00	4,000.00
118	Ike Kenneth	3,774.00	3,774.00
119	Okere M. C.	69,000.00	69,000.00
120	Ibe Grace (Double Salary for Three Months)	249,000.00	249,000.00
	Total Deposits	9,641,114.33	9,641,114.33

MENTARY NOTES 2023

SUBOMA LOCAL GOVERNMENT COUNCIL

MENTARY NOTE

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

LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL
40,375,822.26	21,453,742.02	8,622,673.01	18,881,305.16	2,600,000.00	3,089,365. 98	98,346,948.14		3,000,000.00	35,558,216.92	4,248,363.16	
39,881,516.15	21,370,616.31	8,623,205.15	18,886,892.09	2,600,000.00	3,089,365. 98	108,758,891.25	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	
39,881,516.15	21,197,682.39	8,620,915.84	19,851,660.69	2,600,000.00	3,089,365. 98	65,546,875.37	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	
39,881,516.15	21,031,669.55	8,595,556.41	19,882,274.61	2,600,000.00	3,089,365. 98	52,405,787.80	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	
39,881,516.15	20,832,098.86	8,591,048.49	21,733,272.07	2,600,000.00	3,089,365. 98	186,131,820.81	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	
39,881,516.15	20,573,099.36	8,588,684.70	22,032,506.54	2,600,000.00	3,089,365. 98	65,239,337.73	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	
40,924,360.94	21,087,194.92	9,354,497.25	23,223,350.80	2,600,000.00	3,089,365. 98	75,602,495.03	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	
40,778,604.49	20,853,466.50	9,352,493.87	23,260,387.84	2,600,000.00	3,089,365. 98	93,604,936.48	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	
40,897,661.96	20,679,392.75	9,340,087.51	23,654,378.80	2,600,000.00	3,089,365. 98	113,816,950.85	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	
41,860,729.60	21,389,134.26	9,616,724.09	23,695,694.75	2,600,000.00	3,089,365. 98	283,015,461.88	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	
41,860,729.60	21,358,084.53	9,615,076.56	23,874,147.15	2,600,000.00	3,089,365. 98	76,814,961.49	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	
71,807,292.41	33,731,518.71	14,708,348.45	23,880,879.94	2,600,000.00	3,089,365. 98	173,988,813.37	8,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	
517,912,782.01	265,557,700.16	113,629,311.33	262,856,750.44	31,200,000.00	37,072,391.76	1,393,273,280.20	48,000,000.00	36,000,000.00	426,698,603.09	50,980,357.92	3

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.

SUPPLEMENTARY NOTE 2

2	<u>INTERNALLY GENERATED REVENUE (IGR):</u>		
		2023 N'm	2022 N'm
	<u>MONTH:</u>		
	January	406,500.00	140,700.00
	February	98,500.00	91,200.00
	March	160,500.00	43,620.00
	April	246,000.00	26,200.00
	May	660,500.00	1,731,300.00
	June	100,000.00	320,100.00
	July	244,700.00	28,500.00
	August	312,000.00	756,600.00
	September	287,500.00	184,800.00
	October	329,150.00	295,100.00
	November	179,500.00	368,500.00
	December	119,500.00	107,500.00
	Total	3,144,700.00	4,094,120.00

EXPLANATORY NOTES 2023

IHITTE /UBOMA Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,228,228,935.70
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.09
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	86,980,357.92
	TOTAL	3,183,181,176.91

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	517,912,782.01
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.16
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.34
4	Salaries and Allowances of Political Office Holders.	31,200,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.73
6	Pensions to Local Govt. Retired Staff.	262,856,750.46
	TOTAL	1,228,228,935.70

- 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:

S/No	DESCRPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	36,000,000.00
2	Over Head Cost Released to Council of Traditional. Rulers .	27,322,450.89

3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of Imprests to Local Government Officials	24,000,000.00
6	Release of Security Vote	24,000,000.00
7	Others overhead expenses direct incurred from releases to Local Government Councils	39,598,622.96
	TOTAL	174,875,277.18

4. 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 :

S/ No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,258,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.36
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	9,336,300.00
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,694,634,903.09



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF IKEDURU
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

IKEDURU LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Ikeduru Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December, 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

- a. Statement 1 --- Cash flow Statements

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

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

- a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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 include 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 revenue collected on a monthly basis from the State Joint Local Government Account(SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account(SJLGA transfers. The Council's 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.



IMO STATE OF NIGERIA

IKEDURU LOCAL GOVERNMENT

AREA

Telegrams:
Telephone:

P.M.B. IHO IKEDURU
IMO STATE

Our Ref: _____ Your Ref: _____ Date: 2/1/2024.

IKEDURU LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

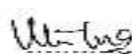
Signed 
Treasurer

Date: 2/1/2024.

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

In our opinion, these Financial Statements fairly reflect the financial position of the Ikeduru Local Government Council as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.

.....
Treasurer


Chairman

Date: 2/1/2024.

Date: 2nd January 2024

**STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF IKEDURU LOCAL GOVERNMENT COUNCIL FOR THE
YEAR ENDED 31ST DECEMBER, 2023**

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts of Ikeduru Local Government Council for the year ended 31st December, 2023 has been audited.

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

RESPONSIBILITY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

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

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/11/B/Vol.II/2024

(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
28th June, 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Ikeduru Local Government Council of Imo State for the year ended 31st December, 2023 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 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 evidence 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 as well as evaluating the overall Financial Statements presentation and disclosures

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACARB.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State.

IKEDURU LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2023.

ANNUAL BUDGET 2023		Notes	2023	2022
			N'm	N'm
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
3,923,298,050.00	Statutory Allocation from SJLGA	1	3,029,311,981.83	2,099,444,095.32
29,219,030.00.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE (IGR)	3		
23,500,000.00	Capitation Rate		0.00	0.00
40,750,000.00	Property Rate		598,700.00	0.00
176,634,050.00	Licenses, Fines, Fees and Royalty		1,352,900.00	1,139,800.00
62,100,000.00	Earnings from Commerce		0.00	0.00
24,000,000.00	Rent on Local Govt. Property		0.00	27,0000.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		a0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
14,000,000.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources	4	0.00	0.00
340,984,050.00	Total Revenue		1,951,600.00	1,166,800.00
4,293,501,130.00	Total Inflow from Operating Activities (A)		3,031,263,581.83	2,100,610,895.32
	<u>Payments:</u>			
1,068,025,050.00	Personnel Cost	5	1,068,359,740.62	1,037,654,996.66
70,789,790.00	Overhead Cost	6	153,008,915.10	113,968,919.35
0.00	Sec. Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	COVID-19 Palliatives	9	0.00	0.00
2,704,789,900.00	Capital Expenditure	10	1,736,148,603.09	879,372,452.31
3,843,604,740.00	Total Outflow from Operating Activities (B)		2,981,517,258.81	2,054,996,368.32
449,896,390.00	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		49,746,323.02	45,614,527.00
	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00

0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
<u>0.00</u>	Dividends Received		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
<u>0.00</u>	Repayment of Loans		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Financing Activities		0.00	0.00
0.00	Net Cash Flow for the Year Activities		49,746,323.02	45,614,527.00
0.00	Cash and its Equivalent as at 1/1/2023		69,126,376.61	23,511,849.61
0.00	Cash and its Equivalent as at 31/12/2023		118,872,699.63	69,126,376.61

IKEDURU LOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT
31ST DECEMBER, 2023

	Notes	2023 N'm	2022 N'm
<u>Liquid Assets: ASSETS</u>			
Cash	11	5,500.00	74,930.00
Bank	12	118,867,199.63	69,054,446.61
Total Liquid Assets (A)		118,872,699.63	69,126,376.61
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	1,365,858.90	1,365,858.90
Imprest	14	92,569,000.00	82,309,000.00
Service Advance	15	568,971,662.82	538,801,848.82
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		662,906,521.72	622,476,707.72
TOTAL ASSETS C = (A + B)		781,779,221.35	691,603,084.33
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		760,025,322.75	669,849,185.73
Unremitted Deductions	16	20,692,392.40	20,692,392.40
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		780,717,715.15	690,541,578.13
<u>External and Internal Loans</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		0.00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	1,061,506.20	1,061,506.20
Total Other Liabilities (F)		1,061,506.20	1,061,506.20
TOTAL LIABILITIES G = (D + E +F)		781,779,221.35	691,603,084.33

IKEDURULOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023.

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
588,324,448.73	OPENING BALANCE 1/1/2023		669,849,185.73	0.00	0.00	0.00	(669,849,185.73)
	ADD REVENUE:						
	ALLOCATIONS						
2,099,444,095.32	Statutory Allocation from SJLGA	1	3,029,311,981.83	3,923,298,050.00	3,923,298,050.00	0.00	893,986,068.17
0.00	State Government IGR	2	0.00	29,219,030.00	29,219,030.00	0.00	29,219,030.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	23,500,000.00	23,500,000.00	0.00	23,500,000.00
0.00	Property Rate		598,700.00	40,750,000.00	40,750,000.00	0.00	40,151,300.00
1,139,800.00	Licenses, Fines, Fees and Royalty		1,352,900.00	176,634,050.00	176,634,050.00	0.00	175,281,150.00
0.00	Earnings from Commerce		0.00	62,100,000.00	62,100,000.00	0.00	62,100,000.00
27,000.00	Rent on Local Govt. Property		0.00	24,000,000.00	24,000,000.00	0.00	24,000,000.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	Miscellaneous		0.00	14,000,000.00	14,000,000.00	0.00	14,000,000.00
1,166,800.00	Total Internally Generated Revenue		1,951,600.00	340,984,050.00	340,984,050.00	0.00	339,032,450.00
0.00	Other Revenue Sources of the Local Govt	4	0.00	0.00	0.00	0.00	0.00
2,688,935,344.15	Total Revenue (A)		3,701,112,767.56	4,293,501,130.00	4,293,501,130.00	0.00	592,388,362.44
	EXPENDITURE						
1,037,654,996.66	Personnel cost	5	1,068,359,740.62	1,068,025,050.00	1,068,025,050.00	0.00	(334,690.62)
90,457,059.74	Overhead Cost	6	142,329,101.10	70,789,790.00	70,789,790.00	0.00	71,539,311.10
890,974,101.92	Capital Expenditure	10	1,730,398,603.09	2,704,789,900.00	2,704,789,900.00	0.00	974,391,296.91
2,019,086,158.32	Total Expenditure (B)		2,941,087,444.81	3,843,604,740.00	3,843,604,740.00	0.00	902,517,295.19
669,849,185.73	OPERATING BALANCE		760,025,322.75	449,896,390.00	449,896,390.00	0.00	310,128,932.75
	APPROPRIATIONS/TRANSFERS						
669,849,185.73	Transfer to Capital Development Fund		760,025,322.75	449,896,390.00	449,896,390.00	0.00	310,128,932.75
669,849,185.73	Closing Balance		760,025,322.75	449,896,390.00	449,896,390.00	0.00	310,128,932.75

IKEDURULOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2022 N'm	Final Budget 2022 N'm	Initial Budget 2022 N'm	Suppl. Budget 2022 N'm	Variance on Final Budget N'm
189,510,576.88	Opening Balance		208,642,128.59	0.00	0.00	0.00	(208,642,128.59)
	ADD REVENUE						
669,849,185.73	Transfer From Consolidated Revenue Fund		760,025,322.75	0.00	0.00	0.00	(760,025,322.75)
0.00	<u>Aid and Grants</u>		0.00	0.00	0.00	0.00	0.00
0.00	<u>External Loans</u>		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
240,256,467.90	Internal Loans from Other Funds		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
0.00							
1,099,616,230.51	TOTAL REVENUE		1,355,744,186.70	0.00	0.00	0.00	(1,355,744,186.70)
	LESS CAPITAL EXPENDITURE						
650,717,634.02	Capital Expenditure Sector		1,343,321,867.73	2,704,789,900.00	2,704,789,900.00	0.00	1,361,468,032.27
	<u>OTHER CAPITAL PAYMENTS</u>						
240,256,467.90	Repayments Internal Loans		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
890,974,101.92	TOTAL CAPITAL EXPENDITURE	10	1,730,398,603.09	2,704,789,900.00	2,704,789,900.00	0.00	974,391,296.91
0.00	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	0.00
208,642,128.59	Closing Balance		(374,654,416.39)	0.00	0.00	0.00	

IKEDURU LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS	Ref. Note	2023			2022
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	Actual
1	<u>A - SHARE OF STATUTORY ALLOCATION FROM SJLGA</u>					
	Net Share of Statutory Allocation from SJLGA	A	3,029,311,981.83	3,188,312,510.00	1,133,391,825.08	2,099,444,095.32
	Add: Deduction at Source for Loan Repayment	B	0.00	0.00	0.00	0.00
	Share of Statutory - Other Agencies (Allocation from State Govt.	C	0.00	271,232,135.00	271,232,135.00	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)	D	0.00	271,232,135.00	271,232,135.00	<u>0.00</u>
	Total (Gross) SJLGA Allocation to the Local Government		3,029,311,981.83	3,730,776,780.00	701,464,798.17	2,099,444,095.32
	<u>VALUE ADDED TAX:</u>					
	Share of Value Added Tax	E	0.00	192,521,270.00	192,521,270.00	0.00
	Total Value Added Tax		0.00	192,521,270.00	192,521,270.00	0.00

	DETAILS	2022		
		ACTUAL N'm	BUDGETED N'm	VARIANCE N'm
2	B - STATE GOVT. INTERNALLY GEN. REVENUE			
	Share of State Government Internally Generated Revenue	0.00	29,219,030.00	29,219,030.00
	Total State Government Internally Generated Revenue	0.00	29,219,030.00	29,219,030.00
3	C - INTERNALLY GENERATED REVENUE:			
3.1	CAPITATION RATE:			
	Current Capitation/Development Rate	0.00	15,000,000.00	15,000,000.00
	Arrears of Capitation Rate	0.00	8,500,000.00	8,500,000.00
	Sub-Total Capitation Rate	0.00	23,500,000.00	23,500,000.00
3.2	PROPERTY RATE:			
	Current Property/Tenement Rate	0.00	0.00	0.00
	Commercial Buildings (Hotels)	0.00	18,500,000.00	18,500,000.00
	Filling Station	0.00	5,100,000.00	5,100,000.00
	Communication Mast	598,700.00	5,550,000.00	4,951,300.00
	Large scale Industries		600,000.00	600,000.00
	Arrears of Property rate	0.00	11,000,000.00	11,000,000.00
	Sub-Total Property Rate	598,700.00	40,750,000.00	40,151,000.00
3.3	LICENSES, FINES AND FEES			
	Bicycle License Fess	0.00	742,000.00	742,000.00
	Bicycle Barrow Licence	0.00	742,000.00	742,000.00
	Bus Commercial Vehicle	0.00	8,620,000.00	8,620,000.00
	Hawking Permit Fees	0.00	1,000,000.00	1,000,000.00
	Liquor Business Premises License	0.00	400,000.00	400,000.00
	Liquor (Wine & Beer)	0.00	200,000.00	200,000.00
	Palm Wine Tappers	0.00	250,000.00	250,000.00
	Hawkers/Squatters	0.00	2,000,000.00	2,000,000.00
	Operational Permit	0.00	21,000,000.00	21,000,000.00
	Eating House	0.00	600,000.00	600,000.00
	Kiosk License	0.00	106,000.00	106,000.00

	Bakery House	0.00	418,000.00	418,000.00
	Canteen Proceeds	0.00	600,000.00	600,000.00
	Butchers	0.00	0.00	0.00
	Identification Fees	275,700.00	7,000,000.00	6,724,300.00
	Auctioneer License Fees	0.00	500,000.00	500,000.00
	Cannon Shooting	0.00	1,000,000.00	1,000,000.00
	Birth/Death Registration Fees	0.00	800,000.00	800,000.00
	Marriage Registration Fees	0.00	0.00	0.00
	Maternity Fees	1,077,200.00	1,000,000.00	(77,200.00)
	Goldsmith and Gold Sell	0.00	0.00	0.00
	License Fees	0.00	0.00	0.00
	Hunting License	0.00	0.00	0.00
	Royal Sale of Palm Produce	0.00	100,000.00	100,000.00
	Building Materials License	0.00	6,505,000.00	6,505,000.00
	Surface Tank Kerosine	0.00	30,000.00	30,000.00
	Sewing Institute License	0.00	75,000.00	75,000.00
	Hair dressing/Babing Salon	0.00	5,510,000.00	5,510,000.00
	Local Plating Salone	0.00	6,000,000.00	6,000,000.00
	Advertising Fees	0.00	10,305,000.00	10,305,000.00
	Sand Exavation Fees	0.00	26,024,710.00	26,024,710.00
	Building plan Registration	0.00	5,000,000	5,000,000
	Mortaging/Sub Lease Approval	0.00	0.00	0.00
	Customary right Occupation	0.00	24,610,000.00	24,610,000.00
	Hair Charge	0.00	10,010,000.00	10,010,000.00
	Sales of Unserviceable Stores	0.00	20,100,000.00	20,100,000.00
	Others	0.00	15,386,340.00	15,386,340.00
	Sub-Total Licenses, Fines and Fees	1,352,900.00	176,634,050.00	175,281,150.00
3.4	<u>EARNINGS FROM COMMERCE:</u>			
	Market Toll/Stallage Fees	0.00	10,100,000.00	10,100,000.00
	Motor Park Toll	0.00	12,000,000.00	12,000,000.00
	Slaughter House Fees	0.00	11,500,000.00	11,500,000.00
	Earnings from Agricultural Undertakings	0.00	28,500,000.00	28,500,000.00
	Sub-Total Earnings from Commerce	0.00	62,100,000.00	62,100,000.00
3.5	<u>RENT ON LOCAL GOVERNMENT PROPERTY:</u>			
	Rent on Local Government Quarters	0.0	6,000,000.00	6,000,000.00
	Rent on Local Government Buildings	0.00	4,000,000.00	4,000,000.00

	Rent on Other Local Government Landed Property	0.00	14,000,000.00	14,000,000.00
	Land Rent Under the Use Act	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Rent on Local Government Property	0.00	24,000,000.00	24,000,000.00
3.6	<u>INTEREST/REPAYMENTS AND DIVIDENDS:</u>			
3.6.1	<u>INTEREST/REPAYMENT:</u>			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Interest/Repayments	0.00	0.00	0.00
3.6.2	<u>DIVIDENDS:</u>			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	0.00	0.00	0.00
	Grand Total Interest/Repayments and Dividends	0.00	0.00	0.00
3.7	<u>GRANTS/AID AND REIMBURSEMENTS:</u>			
3.7.1	<u>INTERNAL AID/GRANTS:</u>			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Internal Aid/Grants	0.00	0.00	0.00
3.7.2	<u>REIMBURSEMENTS:</u>			
	Re-imbursement	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Re-imbursement	0.00	0.00	0.00
	Grand Total Grants/Aid and Re-imbursement	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

3.8	<u>MISCELLANEOUS REVENUE:</u>			
	Recovery of losses and Overpayment	0.00	0.00	0.00
	Unclaimed deposit/ salaries	0.00	14,000,000.00	14,000,000.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Miscellaneous Revenue	0.00	14,000,000.00	14,000,000.00
	Grand Total Internally Generated Revenue	1,951,600.00	340,984,050.00	339,032,450.00
4	<u>OTHER CAPITAL RECEIPTS:</u>			
	Surplus from Sales of Property, Plant and Equipt (PPE)	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Capital Receipt	0.00	0.00	0.00
5	<u>PERSONNEL COST</u>			
5.1	<u>CONSOLIDATED REVENUE FUND CHARGES:</u>			
	The Executive / Legislature	9,000,000.00	92,676,390.00	83,676,390.00
	Local .Govt. Devt. Areas (Coordinator & Members)	8,400,000.00	0.00	(8,400,000.00)
	Community Govt. Council (PG Allowances)	<u>17,400,000.00</u>	<u>0.00</u>	<u>(17,400,000.00)</u>
	Sub-Total Consolidated Revenue Fund Charges	34,800,000.00	<u>92,676,390.00</u>	<u>57,876,390.00</u>
5.2	<u>PERSONNEL COST</u>			
	The Council	0.00	0.00	0.00
	Administration	0.00	0.00	0.00
	Finance	0.00	0.00	0.00
	Medical and Health	0.00	0.00	0.00
	Planning Research and Statistics	0.00	0.00	0.00
	Agricultural and Natural Resources	0.00	0.00	0.00
	Works, Transport and Housing	0.00	0.00	0.00
	Information, Education and Social Welfare	0.00	0.00	0.00
	Local Govt. Workers Salary (End to End Payment iro Automated Salary Payment System)	354,443,586.93	975,348,660.00	620,905,073.07
	Salaries/ Emoluments (Primary Education)	265,557,700.16	0.00	(265,557,700.16)
	Salaries/ Emoluments (Jnr Secondary Education)	113,629,311.34	0.00	(113,629,311.34)
	Salaries and Allowances Council of Traditional Rulers	37,072,391.73	0.00	(37,072,391.73)
	Pensions and Gratuity for Local Govt. Retirees	262,856,750.46	0.00	(262,856,750.46)
	Sub-Total Personnel Cost	1,033,559,740.62	975,348,660.00	(58,211,080.62)
5.3	<u>MISCELLANEOUS:</u>			

	<u>NON CORE STAFF ALLOWANCE</u>			
	NYSC Corp Member	0.00	0.00	0.00
	Postal Agents	0.00	0.00	0.00
	Disabled persons/ Handicap	0.00	0.00	0.00
	IT Students	0.00	0.00	0.00
	Internship	0.00	0.00	0.00
	Casual Security men	0.00	0.00	0.00
	Adult Instructors	0.00	0.00	0.00
	Sub -Total Miscellaneous	0.00	0.00	0.00
5.4	<u>PERSONNEL ANALYSIS:</u>			
	Total Number of Employees at the Beginning of the Year			
	Total Number of Employees Employed in the Year			
	Total Number of Employees Retired/Transferred or Left During the Year			
	Total Number of Employees at the End of the Year			
6	<u>OVERHEAD COST:</u>			
6.1	<u>OVERHEAD COSTS BY FUNCTION:</u>			
	Travel and Transport	1,602,000.00	17,450,000.00	15,848,000.00
	Utility Services	0.00	200,000.00	200,000.00
	Telephone and Postal Services	0.00	100,000.00	100,000.00
	Stationery and Printing	1,706,000.00	9,150,000.00	7,444,000.00
	Maintenance of Office Furniture and Equipment	1,100,000.00	8,336,000.00	7,236,000.00
	Maintenance of Vehicle and Capital Assets	1,661,200.00	6,586,530.00	4,925,330.00
	Consultancy and Professional Services	0.00	6,060,000.00	6,060,000.00
	Training, Staff Development and Welfare	2,250,000.00	7,770,000.00	5,520,000.00
	Entertainment and Hospitality	6,504,500.00	5,949,260.00	(555,240.00)
	Miscellaneous Expenses	35,975,043.18	4,226,000.00	(31,749,043.18)
	Provision of Service Materials	1,550,000.00	4,962,000.00	3,382,000.00
	Grants	0.00	800,000.00	800,000.00
	Various Over Head expenses incurred by BLGCA ifo Local Govt. Councils	89,980,357.92	0.00	(89,980,357.92)
	Sub-Total Overhead Cost By Function	142,329,101.10	70,789,790.00	(71,539,311.10)
	Un-Retired Advances	10,679,814.00	0.00	(10,679,814.00)

	Grand Total Overhead Cost	153,008,915.10	70,789,790.00	(82,219,125.10)
6.2	<u>OVERHEAD COSTS BY SECTORS (DEPT:)</u>			
	The Council	36,775,043.18	51,179,790.00	12,204,746.82
	Administration	3,800,000.00	3,180,000.00	620,000.00
	Finance	3,350,000.00	3,180,000.00	170,000.00
	Medical and Health	756,000.00	2,332,000.00	1,576,000.00
	Planning Research and Statistics	1,244,000.00	2,226,000.00	982,000.00
	Agricultural and Natural Resources	1,100,000.00	2,226,000.00	2,226,000.00
	Works, Transport and Housing	4,223,700.00	5,406,000.00	1,182,300.00
	Information, Education and Social Welfare	1,100,000.00	1,060,000.00	1,060,000.00
	Various Over Head expenses incurred by BLGCA ifo Local Govt. Councils across various Sectors	89,980,357.92	0.00	(89,980,357.92)
	Total Overhead Cost by Sector (Department)	142,329,101.10	70,789,790.00	(71,539,311.10)
7	Security Vote	24,000,000.00	0.00	(24,000,000.00)
8	Integrated Farms Project	0.00	0.00	0.00
9	COVID -19 Palliative	0.00	0.00	0.00
10.	<u>CAPITAL PROJECT:</u>			
	Establishment of Rural Scale Industry	0.00	0.00	0.00
	Rural Electrification	0.00	130,000,000.00	130,000,000.00
	Reconstruction of LG. Building & Markets	15,000,000.00	20,000,000.00	5,000,000.00
	Renovation/Re-roofing of Classroom Blocks	30,100,000.00	240,000,000.00	209,900,000.00
	State Joint Local Govt. Projects	1,258,600,000.00	0.00	(1,258,600,000.0)
	Others		2,314,789,900.00	2,314,789,900.00
	Various Capital expenditures incurred by BLGCA ifo Local Govt. Councils	426,698,603.09	0.00	426,698,603.09
	Sub- Total Capital Expenditure	1,730,398,603.09	2,704,789,900.00	974,391,296.91
	Unretired Advances	5,750,000.00	0.00	(5,750,000.00)
	Grand Total Capital Expenditure	1,736,148,603.09	2,704,789,900.00	968,641,296.91

11.	CASH BALANCE:			2023	2022
	Cash-at-Hand			<u>5,500.00</u>	<u>74,930.00</u>
	Sub-Total Cash			<u>5,500.00</u>	<u>74,930.00</u>
12	BANK BALANCE:				
	Name of Bank	Account Name	Account Number	2023	2022
	Zenith Bank Plc.	Project Account	1015936357	8,239.16	8,239.16
	Zenith Bank Plc.	Salary Account	1015166440	2,103,506.29	2,103,506.29
	Unity	Rural Road project	10030579952	10,068.00	10,068.00
	First Bank	Not disclosed	Not Disclosed	78,405.92	78,405.92
	Eco Bank Plc.	-do-	-do-	(18,230.44)	(18,230.44)
	Eco Bank Plc.	-do-	-do-	124.93	124.93
	Diamond	-do-	-do-	14,418,975.98	14,418,975.98
	Heritage Bank	Agric Project Account	6000492110	46,035.35	46,035.35
	Fidelity	Not disclosed	5030049583	36,054.01	36,054.01
	Zenith Bank Plc.	-do-	1012935029	10,486.62	10,486.62
	Zenith Bank Plc..	Revenue Account	1016437961	59,616.77	59,616.77
	UBA Plc.	Rebuild Imo Ikeduru	1022050794	783,188.97	783,188.97
	FCMB Plc.	Salary Account	6247995012	4,464,165.71	4,464,165.71
	UBA Plc	Project	1022780710	95,468,744.78	45,651,750.25
	UBA Plc	-do-	1022777767	5,191.50	6,433.01
	FCMB	-do-	140720113914	1,385,660.04	1,385,660.04
	Access Bank	-do-	0815309321	6,966.04	6,966.04
	Sub-Total Bank			118,867,199.63	69,051,446.61
	Total Liquid Assets (Cash and Bank Balances)			118,872,699.63	69,126,376.61

		2023	2022
		₦'m	₦'m
13	<u>SALARY ADVANCE</u>		
1	OhamsSylvanus	6,322.99	6,322.99
2	ChiomaOnyenweAmadi	22,899.00	22,899.00
3	KemdirimAnyanwu	247,500.00	247,500.00

4	Ewuzie Geoffrey	25,003.28	25,003.28
5	Opara Innocent	2,503.28	2,503.28
6	Oguike C.A.	10,000.00	10,000.00
7	Nwanjo Samuel	10,000.00	10,000.00
8	Aharanwa I.A.	35,492.00	35,492.00
9	Nzewunwa M.O.	45,970.00	45,970.00
10	Orji A.O.	45,859.50	45,859.50
11	Madu Elizabeth	46,269.00	46,269.00
12	Oguzie J.O.	55,503.00	55,503.00
13	Onuoha E.O.	40,764.00	40,764.00
14	Akponna J.A.I.	58,266.00	58,266.00
15	IwuagwuEmenike	2,637.10	2,637.10
16	Onumajuru I.N.	31,535.00	31,535.00
17	Ehujor Lillian	40,116.76	40,116.76
18	Iheagwu J.U.	57,726.00	57,726.00
19	Mbah Eugene	59,319.00	59,319.00
20	Ihugba C.	10,138.00	10,138.00
21	Ibeawuchi J.U.	57,294.50	57,294.50
22	Ezekwem Victor	10,000.00	10,000.00
23	Ogu .S. Brown	20,000.00	20,000.00
24	Akuchie Christian	50,537.25	50,537.25
25	AdikibeRomanus	27,530.01	27,530.01
26	Ephraim Iwuanyanwu	43,499.51	43,499.51
27	Ashimonye C.C.	1,986.09	1,986.09
28	Iheanacho Samuel	3,607.49	3,607.49
29	OkechukwuUdoka	27,591.96	27,591.96
30	Anyanwu N.A.	24,226.37	24,226.37
31	AnumuduNgozi	31,659.51	31,659.51
32	Osuoha T.N.	105,193.65	105,193.65
33	Anah Blessing	56,324.70	56,324.70
34	Eke Peter C.	6,558.09	6,558.09
35	Agnes E. Nmegwu	26,025.86	26,025.86
36	Emma Ugwuegbu	<u>20,000.00</u>	<u>20,000.00</u>
	Total Salary Advance	1,365,858.90	1,365,858.90
14	<u>IMPREST:</u>		
1	Hon. Engr. ObinnaNshirim	600,000.00	600,000.00
2	Hon. Evan Enwerem	2,700,000.00	2,700,000.00
3	Ihesinulo M. P.	2,200,000.00	2,200,000.00

4	UchecharaChuks	770,000.00	770,000.00
5	Ajukwe A. U.	475,000.00	475,000.00
6	Anyanmu Ann	725,000.00	725,000.00
7	John OkereOgechi	835,000.00	835,000.00
8	Jude Okere	505,000.00	505,000.00
9	UwahChidinma	600,000.00	600,000.00
10	Peter OhaeriOnyekwere	160,000.00	160,000.00
11	Obijulu Judith	200,000.00	200,000.00
12	OzumbaOnyinye	1,320,000.00	1,320,000.00
13	MborokwuDamaian	780,000.00	780,000.00
14	Rev. C.N.N. Nwanebu	4,450,000.00	4,450,000.00
15	Eke Njoku RCD	785,000.00	785,000.00
16	Asugwu T.	450,000.00	450,000.00
17	Akanwu I. A.	475,000.00	475,000.00
18	IbeTecular	625,000.00	625,000.00
19	AdakuAkunugwe	25,000.00	25,000.00
20	EmekaNnorom	50,000.00	50,000.00
21	NkeiruMba	150,000.00	150,000.00
22	UzoigweChinenye	1,350,000.00	1,350,000.00
23	OkerekeOnyemuwa	200,000.00	200,000.00
24	Uzowuru L.C.	1,565,000.00	1,565,000.00
25	NjokuEbere	100,000.00	100,000.00
26	Echebelem Rosita A.	845,000.00	845,000.00
27	MaduAnayo	785,000.00	785,000.00
28	EmaAlaribe Blessing	125,000.00	125,000.00
29	Ejimadu E. O.	1,800,000.00	1,800,000.00
30	Opera Marble	75,000.00	75,000.00
31	Asikogu Samuel	1,630,000.00	1,630,000.00
32	Hon. AnyaehieOkameme	2,700,000.00	2,700,000.00
33	Hon. Lolo AugustinaAvusa	450,000.00	450,000.00
34	Hon. A. C. Akonye	450,000.00	450,000.00
35	Hon. MetuChuks	5,000,000.00	5,000,000.00
36	NwokoroOluchi A.	590,000.00	590,000.00
37	Ebere Francisca S.E.	50,000.00	50,000.00
38	OkonkwoMareel	2,500,000.00	2,500,000.00

39	Hon. Osuji Henry	730,000.00	730,000.00
40	Hon. EmereUchenna	1,000,000.00	1,000,000.00
41	OnyenzeAdanna C.	875,000.00	875,000.00
42	Amah Blessing	335,000.00	335,000.00
43	Hon. Egesimba Chris	400,000.00	400,000.00
44	Hon. AnyanwuChijioke Evans	350,000.00	350,000.00
45	Hon. Agams Isaac N.	400,000.00	400,000.00
46	Hon. Ekwueme Emmanuel	400,000.00	400,000.00
47	Hon. (Mrs.) NjokuBernadeth	350,000.00	350,000.00
48	Hon. OgidehEmeka	400,000.00	400,000.00
49	Hon. (Mrs.) Obi Bank Felicia	400,000.00	400,000.00
50	Hon. (Mrs.) Soronnadi Ann	400,000.00	400,000.00
51	Hon. ChijiokeIsdore	400,000.00	400,000.00
52	Hon. Ofoajoku Cliff	400,000.00	400,000.00
53	Hon. IwujiOkechi	400,000.00	400,000.00
54	Hon. Ejims Oscar	400,000.00	400,000.00
55	Lilian Ben Opara (Mrs.)	1,850,000.00	1,850,000.00
56	Hon. Dr. OparaAnslem	4,500,000.00	4,500,000.00
57	Opara Clara (Mrs.)	300,000.00	300,000.00
58	OkeChinwe (Mrs.)	2,280,000.00	2,280,000.00
59	Engr. Egbulonu B. A.	360,000.00	360,000.00
60	Chika OhakweBernadeth	160,000.00	160,000.00
61	IkechukwuChibuikem	80,000.00	80,000.00
62	Njoku Endurance .L.	0.00	0.00
63	IbekweIkechukwu	280,000.00	280,000.00
64	Magnus Melariri	680,000.00	680,000.00
65	Ignatius Onyeukwu	1,000,000.00	1,000,000.00
66	DonatusOnyeausi	40,000.00	40,000.00
67	Ephraim Duru	0.00	0.00
68	Raymond Nwachukwu	720,000.00	720,000.00
69	Stanley Ugo	1,000,000.00	1,000,000.00
70	Uzoma Humphrey Nnadim	424,000.00	424,000.00
71	Bethel Nwanebu	40,000.00	40,000.00
72	Blessing Ahamefula	240,000.00	240,000.00
73	OnuohaUchenna	880,000.00	880,000.00
74	NwokoroOluchi	2,160,000.00	2,160,000.00
75	NwosuUchenna	540,000.00	540,000.00
76	EbereFransica Sylva	240,000.00	240,000.00
77	Ayozie Victor	2,040,000.00	2,040,000.00
78	UcheharaNdubuisi	3,190,000.00	3,190,000.00

79	Iwuamadi Tony Jude	6,890,000.00	6,890,000.00
80	EzikejiakuOkechukwu	420,000.00	420,000.00
81	Okeafor M. N.	1,860,000.00	1,860,000.00
82	IwuamadiChinyere	400,000.00	400,000.00
83	NzekweAdaku .J.	0.00	0.00
84	Onyekwere Samuel .N.	1,680,000.00	1,680,000.00
85	Emenyonu Sophia .N.	60,000.00	60,000.00
86	Agwata Jonathan	1,260,000.00	1,260,000.00
87	Uche hara Ndubuisi	2,760,000.00	0.00
88	Rev. Dr. Nwanaebu	7,500,000.00	0.00
	Sub Total Imprest	92,569,000.00	82,309,000.00
15	<u>SERVICE ADVANCES:</u>		
15.1	PROJECT ADVANCE:		
	<u>i. INTEGEATED FARM PROJECT:</u>		
	1. Mrs. UzoigweChinenye	1,745,500.00	1,745,500.00
	Sub-Total Integrated Farm Project	<u>1,745,500.00</u>	<u>1,745,500.00</u>
	<u>ii. GRADING AND REHABILITATION OF ROADS:</u>		
	Arch. MaduAnayo	4,950,000.00	4,950,000.00
	Sub-Total Grading of Rural Roads	4,950,000.00	4,950,000.00
	<u>iii. RE-ROOFING OF HALL/REHABILITATION OF CLASSROOM BLOCK</u>		
	1. Agwata J.N.	<u>6,620,000.00</u>	<u>6,620,000.00</u>
	Sub-Total Re-roofing of Hall/Rehabilitation of Classroom Block	<u>6,620,000.00</u>	<u>6,620,000.00</u>
	<u>iv. CONSTRUCTION OF 500 CAPACITY FISH POND</u>		
	1. UcheChinemerem C.	2,500,000.00	2,500,000.00
	Sub-Total Construction of 500 Capacity Fish Pond	2,500,000.00	2,500,000.00
15.2	<u>PERSONAL SERVICE ADVANCE:</u>		
1	E. C. Iwuagwu	500.00	500.00
2	P. E. Iwuoha	121,525.00	121,525.00
3	D. C. Ejiofor	2,710.00	2,710.00
4	S. U. Udeze	82,000.00	82,000.00
5	J. O. Nwaosu	1,603.00	1,603.00

6	F. C. Chukwuocha	465,695.00	465,695.00
7	C. A. C. Obiajunwa	205,000.00	205,000.00
8	A. O. Isiguzo	284,080.00	284,080.00
9	P. A. Anumnu	118,600.00	118,600.00
10	B. C. Oguinye	142,000.00	142,000.00
11	Mercy Ohalete	2,350.00	2,350.00
12	B. N. Nwadibia	26,200.00	26,200.00
13	R. C. Kema	161,000.00	161,000.00
14	Hon. E. G. Kema	19,400.00	19,400.00
15	Blessing Nwafor	8,390.00	8,390.00
16	E. O. Ugwu	2,000.00	2,000.00
17	IwuagwuEmenike	109,950.00	109,950.00
18	E. C. Okoro	1,600.00	1,600.00
19	Duru F. I.	2,500.00	2,500.00
20	Hon. Chris Emeagwa	54,000.00	54,000.00
21	Hon. Oparaugo D. A.	304,000.00	304,000.00
22	Hon. P. C. Onwubuariri	35,000.00	35,000.00
23	Hon. ChinyereUkaegbu	204,000.00	204,000.00
24	Hon. Vincent Chikezie	154,000.00	154,000.00
25	Hon. Barr. UzoechiUgochukwu	7,607,000.00	7,607,000.00
26	Hon. ChimaOkoroiwu	5,589,120.00	5,589,120.00
27	Emehibe C. C.	73,000.00	73,000.00
28	Egbujor Agnes O.	28,000.00	28,000.00
29	Efuruka Agnes O.	3,050.00	3,050.00
30	Maureen Chukwuoha	14,000.00	14,000.00
31	Akurulo C. D.	28,500.00	28,500.00
32	Iwuagwu Gloria	2,000.00	2,000.00
33	Hon. Engr. Peter Nshirim	15,069,600.00	15,069,600.00
34	Hon. Collins Amarikwa	800,000.00	800,000.00
35	Onyenachiya F. U.	1,785,000.00	1,785,000.00
36	Anokwute F. U.	10,000.00	10,000.00
37	Hon. Anthony Duru	100,000.00	100,000.00
38	Dikeocha Ebenezer	11,100.00	11,100.00
39	OnwusonyeDonatus	38,000.00	38,000.00
40	C. N. Ike A.	74,000.00	74,000.00

41	Nzefuihe I. C.	149,000.00	149,000.00
42	Amuzie A. E.	100,000.00	100,000.00
43	Mike Njoku	1,015,066.00	1,015,066.00
44	Egesie A. O.	3,965,850.00	3,965,850.00
45	Onukwusi D.	161,050.00	161,050.00
46	Ofoegbu Jerry	56,300.00	56,300.00
47	Onuegbunwa Innocent	5,500,000.00	5,500,000.00
48	Ndulor Ben C.	78,000.00	78,000.00
49	Hon. ChineduUwaegbulem	16,776,100.00	16,776,100.00
50	Amuforo Bridget N.	980,700.00	980,700.00
51	Nganya Francis	50,000.00	50,000.00
52	Kemakolam A. N.	262,000.00	262,000.00
53	Nwaru A. O.	104,160.00	104,160.00
54	Ohams S. O.	299,500.00	299,500.00
55	ChukwuemekaAcho	15,000.00	15,000.00
56	Ezem Stanley	2,506,000.00	2,506,000.00
57	Uzoechi Anthony	319,700.00	319,700.00
58	Ukaegbu M. C.	50,000.00	50,000.00
59	Lolo Rose Igboecheonwu	2,207,441.61	2,207,441.61
60	OkoroaforChiemeka	230,000.00	230,000.00
61	ArisiukwuMarcilinus	192,500.00	192,500.00
62	Ibe Patience	110,000.00	110,000.00
63	Esther Ibeh	120,000.00	120,000.00
64	Iwueke Anthony	120,000.00	120,000.00
65	Ayoka C. Ikenna	110,000.00	110,000.00
66	DidacusAnyanwu	319,000.00	319,000.00
67	Victor Nwosu	110,000.00	110,000.00
68	Nwagwu Remy	165,000.00	165,000.00
69	Opara Emilia	110,000.00	110,000.00
70	Ekeanyanwu M. A.	10,000.00	10,000.00
71	Soronnadi I. O.	1,540,000.00	1,540,000.00
72	NwagwuJessy	170,000.00	170,000.00
73	Idueze Sam	56,000.00	56,000.00
74	Oluoha P. C.	10,000.00	10,000.00
75	Ugwunali Victor	122,000.00	122,000.00

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

111	Uwah C. C.	1,329,800.00	1,329,800.00
112	Ohanyere Bridget	1,520,000.00	1,520,000.00
113	Theresa Iwuoha	540,000.00	540,000.00
114	Okoro Tony	1,445,000.00	1,445,000.00
115	AgunannePrisca	20,000.00	20,000.00
116	Okwara P. C.	2,628,300.00	2,628,300.00
117	Barr. Ken Uzoechi	20,505,676.90	20,505,676.90
118	Ogbuji Linus	2,100,000.00	2,100,000.00
119	Barr. Onuoha	1,700,000.00	1,700,000.00
120	ChijiokeIhugba	94,338.00	94,338.00
121	Ugwu Godfrey	5,000.00	5,000.00
122	NnadiEgbulem Charity	20,000.00	20,000.00
123	Ugbajah C. I.	1,152,000.00	1,152,000.00
124	IheanyiNwafor	1,000,000.00	1,000,000.00
125	Onyenachiya O. F.	325,000.00	325,000.00
126	Mrs. Amarikwa	32,000.00	32,000.00
127	Dr. Sunday Orji	60,000.00	60,000.00
128	Amaku P. (Mrs)	27,000.00	27,000.00
129	IgbonnajiChukwuma	50,000.00	50,000.00
130	Iheanacho M. J.	56,000.00	56,000.00
131	Sir AlphonsusOnuegbu	10,161,500.00	10,161,500.00
132	Hon. Raphael Ibeh	2,300,000.00	2,300,000.00
133	Hon. Gideon Ezeji	445,535.00	445,535.00
134	Ndubueze T. U.	1,348,000.00	1,348,000.00
135	Chief Val Okechukwu	316,000.00	316,000.00
136	Emerem Stella	2,000.00	2,000.00
137	Ejiofor Josephine	106,000.00	106,000.00
138	Abba S. A.	50,000.00	50,000.00
139	Okonkwo V. I.	220,000.00	220,000.00
140	Ohiri Mike	50,000.00	50,000.00
141	Ebere F. S. E.	50,000.00	50,000.00
142	AdikaibeRomanus	13,000.00	13,000.00
143	AnyanwuOnyekachi	5,000.00	5,000.00
144	Eburuche Patrick	5,000.00	5,000.00
145	Ebuka E. C.	2,202,590.00	2,202,590.00

146	F. D. Nnodim	5,995.00	5,995.00
147	C. Anyanwu	4,950.00	4,950.00
148	I. R. Amadi	796,449.00	796,449.00
149	Hope N. Kamalu	820.00	820.00
150	Hon. Emele N. Emele	35,000.00	35,000.00
151	A. C. Emenike	15,000.00	15,000.00
152	Wilfred Anyanwu	21,190.00	21,190.00
153	V. I. Anunobi	2,570.00	2,570.00
154	Blessing Iwuoha	88,032.00	88,032.00
155	S. C. Akpasuo	670,000.00	670,000.00
156	Chika Agunanna	70,000.00	70,000.00
157	H.C. Chukwuka	150,000.00	150,000.00
158	BasseyUdoh	50,000.00	50,000.00
159	T.M. Gotip	150,000.00	150,000.00
160	C.O. Orindu	180,000.00	180,000.00
161	Obanny Florence	200,000.00	200,000.00
162	Onyeagba C.A.	540,000.00	540,000.00
163	N.F.A. Duruegburuo	701,300.00	701,300.00
164	J.C. Nwabuoko	180,000.00	180,000.00
165	Solomon Oguchukwu	250,000.00	250,000.00
166	P.C. Onyekachi	21,000.00	21,000.00
167	Adeoyiri A.	150,000.00	150,000.00
168	NgoziAnumudu	100,000.00	100,000.00
169	Ezeji Martins	255,000.00	255,000.00
170	Agoha S.E.	120,000.00	120,000.00
171	Joy UgwuBajoh	20,000.00	20,000.00
172	C.C. Igwe	1,770,000.00	1,770,000.00
173	Iheanacho Daniel	12,000.00	12,000.00
174	MbaegbuSylvanus	270,000.00	270,000.00
175	Engr. ObinnaNshirim	22,000.00	22,000.00
176	Agbaegbu Ethelbert	4,000.00	4,000.00
177	RomanusMadu	48,000.00	48,000.00
178	Ejiofor Godwin	280,000.00	280,000.00
179	Ezeribe S.N.	270,000.00	270,000.00
180	Amah B.C. (Mrs.)	147,000.00	147,000.00

181	OnyekaAnyanwu	50,000.00	50,000.00
182	C.N. Chukwu	776,000.00	776,000.00
183	Juliet Osuji C.	73,000.00	73,000.00
184	Onuekwusi M.I.	19,000.00	19,000.00
185	Theresa Chieke	3,000.00	3,000.00
186	Iwuoha Leticia	83,100.00	83,100.00
187	Chief Sam Aka	3,025,000.00	3,025,000.00
188	Lolo Josephine Aka	484,000.00	484,000.00
189	Hon. Barr. Evans Enwerem	4,998,000.00	4,998,000.00
190	Nze Justice	265,000.00	265,000.00
191	Victor Assams	525,000.00	525,000.00
192	Mrs. Igwe	140,000.00	140,000.00
193	Nze Ernest Opara	350,000.00	350,000.00
194	Nwachukwu Everest	365,000.00	365,000.00
195	OhiaHyginus	250,000.00	250,000.00
196	Iwuji Ernest	760,000.00	760,000.00
197	EjimoguChidebere	75,000.00	75,000.00
198	Ndukwe Joy	65,000.00	65,000.00
199	DonatusAmadi	3,000.00	3,000.00
200	ZebOsuagwu	1,050,000.00	1,050,000.00
201	Oduagwu Stanley A.	500,000.00	500,000.00
202	Egumogu Perpetua O.	250,000.00	250,000.00
203	Akakuru Godwin	10,000.00	10,000.00
204	Amadi Levi	14,000.00	14,000.00
205	OziomaEkwe	20,000.00	20,000.00
206	Anunuso Doris	30,000.00	30,000.00
207	Dr. Mrs. V.N. Onyeukwu	800,000.00	800,000.00
208	Nwanna Cecilia	5,000.00	5,000.00
209	Ozioma Emma	10,000.00	10,000.00
210	Ikpeama Mac Anthony	63,000.00	63,000.00
211	Uloha C.C.	11,286,000.00	11,286,000.00
212	Benjamin Oriaku	3,199,632.00	3,199,632.00
213	Edoziem Veronica	8,000.00	8,000.00
214	Linda NneomaAnusiem	27,460.00	27,460.00
215	Hon. ChibuzorAbano	319,000.00	319,000.00

216	Nwaike John	154,000.00	154,000.00
217	R. Uchegbu	6,000.00	6,000.00
218	Lawrence Echemazu	44,000.00	44,000.00
219	Rita Primus Nwoha	2,000.00	2,000.00
220	Ruth Egenti	1,000.00	1,000.00
221	M.O. Nzewunwa	132,900.00	132,900.00
222	Ursula Elekwachi	2,000.00	2,000.00
223	Stella Abiakam A.	5,000.00	5,000.00
224	Stella .N. Orieukwu	10,000.00	10,000.00
225	Elizabeth Nkwoaba	10,000.00	10,000.00
226	C.A.C. Iwu	60,000.00	60,000.00
227	Gory Agwunobi	19,207.00	19,207.00
228	IkechukwuNdukwe	200,000.00	200,000.00
229	Obilonu R.E.	111,800.00	111,800.00
230	Samuel Iwuanyanwu	100,000.00	100,000.00
231	Hon. Isaac Onuekwusi	10,000.00	10,000.00
232	Franca C. Onwukwe	10,000.00	10,000.00
233	Ogbonna G.C.	2,500.00	2,500.00
234	Chika Okoroiwu (Mrs.)	50,000.00	50,000.00
235	J.N. Duru	8,000.00	8,000.00
236	G.N. Anyanwu	29,600.00	29,600.00
237	A.E. Ikeaka	412,000.00	412,000.00
238	M.C. Ukaegbu	110,000.00	110,000.00
239	C.E. Egbuka	1,485,000.00	1,485,000.00
240	B. Ike	2,000.00	2,000.00
241	Sylvester Ajulu	3,000.00	3,000.00
242	Ezenbungaya I.F.	687,166.67	687,166.67
243	Tina Echeta	2,000.00	2,000.00
244	Iheriohanma T.I.	15,000.00	15,000.00
245	Akubuiro Patricia	10,000.00	10,000.00
246	OnyerizidaJustina	10,000.00	10,000.00
247	Asinobi Hope	10,000.00	10,000.00
248	C.U. Kekeocha	12,000.00	12,000.00
249	Robert Nwekegbu	4,000.00	4,000.00
250	Rose Igboecheonwu	1,302,000.00	1,302,000.00

251	ObilorEucharia	110,000.00	110,000.00
252	V.I. Ogueri	1,600,000.00	1,600,000.00
253	Ekwebe S.A.	500,000.00	500,000.00
254	Orji Chinedu	110,000.00	110,000.00
255	AmadiChioma	45,000.00	45,000.00
256	Florence Osuji	5,912.25	5,912.25
257	A.O. Orji	38,064.00	38,064.00
258	Iheboro Anthony A.	32,578.80	32,578.80
259	Michael Njoku	20,206.60	20,206.60
260	E.U. Anusiem	70,396.00	70,396.00
261	Uchenna Victoria	10,000.00	10,000.00
262	Leonard Ofor	1,000.00	1,000.00
263	ChibuzorUgbaja	11,919.45	11,919.45
264	Lolo ChinyereOgueri	50,000.00	50,000.00
265	Damian Ibe	60,500.00	60,500.00
266	Dr. Sunday Orji	60,000.00	60,000.00
267	EmekaAcho	55,000.00	55,000.00
268	Iheanacho F.C.	50,000.00	50,000.00
269	Iheagwu J.U. (Mrs.)	130,000.00	130,000.00
270	Okoroafor W.N.	44,500.00	44,500.00
271	Nwaiwu Happiness	5,000.00	5,000.00
272	Nwogu Christiana	5,000.00	5,000.00
273	F.S. Ogbonna	121,400.00	121,400.00
274	Engr. D.O. Akuchie	827,100.00	827,100.00
275	Mrs. Nwosu T.C.	10,000.00	10,000.00
276	Beatrice Azorume	4,000.00	4,000.00
277	I.A. Aharanwa	3,931,990.00	3,931,990.00
278	R.W. Duru	40,000.00	40,000.00
279	Pauline Mbagwu	21,000.00	21,000.00
280	V.F. Uzokwe	243,650.00	243,650.00
281	J.I. Mere	78,500.00	78,500.00
282	J.C.M. Okoro	246,000.00	246,000.00
283	J.M. Amaechi	702,000.00	702,000.00
284	Nze Christopher A.	10,000.00	10,000.00
285	Benjamin Nwosu	558,000.00	558,000.00

286	Okoroiwu Chika	50,000.00	50,000.00
287	Ugwunebo Ben	111,000.00	111,000.00
288	Ngirika C.O.	113,000.00	113,000.00
289	Osuji C.C.	37,893.81	37,893.81
290	Nneke Henry C.	10,000.00	10,000.00
291	Nwachukwu Mathias	550,000.00	550,000.00
292	Emmanuel Anagaraku	13,000.00	13,000.00
293	U.N. Ekezie	5,000.00	5,000.00
294	Chidomere Johnson	100,000.00	100,000.00
295	Cliff OforAjoku	100,000.00	100,000.00
296	Ukaegbu Basil	7,000.00	7,000.00
297	Kate Otuechere	254,000.00	254,000.00
298	Sir Dr. A.O. Agwamba	100,000.00	100,000.00
299	OguikeChioma	115,000.00	115,000.00
300	Igbokwe Sunday	10,000.00	10,000.00
301	Nwachukwu Martins	8,860,000.00	8,860,000.00
302	Ogu Brown S.K.	60,500.00	60,500.00
303	NnamdiAjoku	1,000.00	1,000.00
304	Igbokwe Reginald	80,000.00	80,000.00
305	Nwagwu J.	80,000.00	80,000.00
306	Omeagu U.M.	922,000.00	922,000.00
307	Alaribe Emma P.	3,337,431.83	3,337,431.83
308	Ejinkonye I.	793,000.00	793,000.00
309	Ezekwem Victoria	60,000.00	60,000.00
310	Uwazie G.E.	40,000.00	40,000.00
311	Mbah Eugene	10,000.00	10,000.00
312	Umunnah L.M.	161,080.00	161,080.00
313	Manu .P.	5,828,700.00	5,828,700.00
314	Amadi S.N. (Consec)	74,000.00	74,000.00
315	Hon Opara Patrick	250,000.00	250,000.00
316	Onuekwusi M.I.	19,000.00	19,000.00
317	Nwadinigwe I.U.	37,500.00	37,500.00
318	Ogbenta V.I.	50,000.00	50,000.00
319	Onyekachi P.C.	28,000.00	28,000.00
320	Duruaku Peter	20,000.00	20,000.00

321	Hon OguruikeNgozi	70,000.00	70,000.00
322	Uzowuru L.N.	415,600.00	415,600.00
323	EmekaChidindu (HOD Agric)	60,000.00	60,000.00
324	Akanwa I.A.	116,685,919.38	116,685,919.38
325	EchekaUche	360,000.00	360,000.00
326	Anunuso Doris	10,000.00	10,000.00
327	AsoegwuTheolouis	782,200.00	782,200.00
328	Alison Innocent	10,000.00	10,000.00
329	Amadi Kate	3,000.00	3,000.00
330	Uwazie Gabriel	50,000.00	50,000.00
331	Anagaraku Emma	240,300.00	240,300.00
332	UgoeziUgoezi	110,000.00	110,000.00
333	Iheanacho M.J.	3,000.00	3,000.00
334	Egbe C.O (DAGS)	5,826,950.00	5,826,950.00
335	Osuoha T.N	908,800.00	908,800.00
336	NwosuTessy	200,000.00	200,000.00
337	Hon. IykeOchianwunma	2,857,431.83	2,857,431.83
338	Hon. Gerald Nkwekegbu	2,857,431.83	2,857,431.83
339	Mrs. Anyanwu (Chairperson)	550,000.00	550,000.00
340	Otti K.C.	460,000.00	460,000.00
341	Ugo Sabina	3,742.00	3,742.00
342	Mbah I.S.	506.00	506.00
343	Nwaihim Stephen	19,365.00	19,365.00
344	Uzoegbu Christian	9,768.00	9,768.00
345	OnumajuruIjeoma	30,692.40	30,692.40
346	IkeagwuChinyere	3,500.00	3,500.00
347	Ihesie Ann	165,000.00	165,000.00
348	AmanzeIyeh	46,900.00	46,900.00
349	Ulokanjo P.N.	22,000.00	22,000.00
350	Agamegwa Ephraim	42,850.00	42,850.00
351	Onyekwere Solomon	167,070.00	167,070.00
352	AmuchieCyracus	872.32	872.32
353	UkunnaChinedu	100.00	100.00
354	OparaochaIwujiKelechi	45,050.00	45,050.00
355	Agwu Damian	400.00	400.00

356	OnoniwuCordelia	400.00	400.00
357	Oguzie Angus	3,560.00	3,560.00
358	Ewurum Jacinta	300.00	300.00
359	Ekwu Richard	4,960.00	4,960.00
360	Enyidede C.C.	31,250.00	31,250.00
361	Osuoha Samuel	59,590.00	59,590.00
362	NwagwuCosmas	5,500.00	5,500.00
363	Ajoku Stella	600.00	600.00
364	Anusionwu I.K.	1,240.00	1,240.00
365	Ikediala P.O.	146,650.00	146,650.00
366	Ubochi Felicia	5,000.00	5,000.00
367	NgeremI.paul	3,500.00	3,500.00
368	OparaGoddy	800.00	800.00
369	OduahEmeka	33,922.00	33,922.00
370	Nnochiri R.O	2,550.00	2,550.00
371	Akujobi A.O.	2,800.00	2,800.00
372	Ibecheozor R.N.	2,000.00	2,000.00
373	Agu Felicia	1,830.00	1,830.00
374	Mbah Barnabas	789,000.00	789,000.00
375	AnyanwuNgozi (Mrs.)	562,102.93	562,102.93
376	Onuekwusi Damian	140,350.00	140,350.00
377	Amadi F.O.	5,170.00	5,170.00
378	Egbu .S.	21,430.00	21,430.00
379	Onuegbu B.O.	12,680.00	12,680.00
380	Ndu E.O.	700.00	700.00
381	Ejiogu C.O. Barrister	56,000.00	56,000.00
382	Mbah J.S.	8,260.00	8,260.00
383	Obinna J.C.	500.00	500.00
384	Ajaegbu C.W. (Hon)	8,000.00	8,000.00
385	Okorie S.C. (Mrs.)	33,515.00	33,515.00
386	Asamonye Reginald	350.00	350.00
387	Iheanacho Florence	9,000.00	9,000.00
388	Onuoha Cornelius	350.00	350.00
389	Ezihe M.O.	500.00	500.00
390	Ozurumba D.C.	3,500.00	3,500.00

391	Ndukwu Regina	2,500.00	2,500.00
392	UcheharaChuks	3,778,880.00	3,778,880.00
393	Nwaka J.O.	47,000.00	47,000.00
394	Osuagwu L.N.	6,000.00	6,000.00
395	OnwuharaonyeChinedu	150.00	150.00
396	Igbokwe C. (Mrs.)	150,000.00	150,000.00
397	IgbokweUche (Barrister)	9,750,000.00	9,750,000.00
398	Ekeigbo C.C.	400.00	400.00
399	Iheanacho Daniel	19,980.00	19,980.00
400	Hon UcheLuriGodwill	84,000.00	84,000.00
401	Hon L.O. Jiribe	15,300.00	15,300.00
402	Hon Ehuchie C.U.	30,000.00	30,000.00
403	Hon Anuonye	40,000.00	40,000.00
404	Ofoegbu Norah	400.00	400.00
405	Chukwu B.C.	4,500.00	4,500.00
406	Ibeneme	500.00	500.00
407	Anusiem Rosita	7,860.00	7,860.00
408	Sir Iwuanyanwu	6,200.00	6,200.00
409	Ohaegbulem Rose	22,000.00	22,000.00
410	Akushie C.C.C.	70,900.00	70,900.00
411	Iwuagwu R.A.	47,690.00	47,690.00
412	Duru Felix	3,950.00	3,950.00
413	Ukwundu G.E.	97,450.00	97,450.00
414	OsujiChuks	6,278,500.00	6,278,500.00
415	Iheboro Anthony	75,850.00	75,850.00
416	EziheCordelia	1,000.00	1,000.00
417	Eziukwu R.N.	2,000.00	2,000.00
418	Korie K.C.	1,000.00	1,000.00
419	Opara S.M.O.	1,000.00	1,000.00
420	Akwagbulam G.A.	54,000.00	54,000.00
421	Nwachukwu John	17,950.00	17,950.00
422	Ilokwe Leticia	1,250.00	1,250.00
423	Okorie Innocent	10,000.00	10,000.00
424	EmelumonyeEucharua	600.00	600.00
425	Ugoh S.O.	3,000.00	3,000.00

426	OnukwughaChidozie	269,400.00	269,400.00
427	Udeh Agatha	254,000.00	254,000.00
428	Akanno P.N.	9,870.00	9,870.00
429	Ndu Raphael	9,870.00	9,870.00
430	HalthySuleman (SGT)	7,500.00	7,500.00
431	Egbuonu (SGT)	7,500.00	7,500.00
432	Hon Ihegboro M.N.	19,000.00	19,000.00
433	Hon J.C. Amadi	4,000.00	4,000.00
434	Ashiegbu Leonard	60,040.00	60,040.00
435	UnoguLivinus	20,000.00	20,000.00
436	Benson George	7,500.00	7,500.00
437	Ihugba .I. Joshua	7,500.00	7,500.00
438	Okwu, Chief	7,500.00	7,500.00
439	Mere C. Mbadiwe	34,857.34	34,857.34
440	MbaonuLivinus	15,000.00	15,000.00
441	Nguma Barnabas	10,000.00	10,000.00
442	Anukam Anthony	20,000.00	20,000.00
443	Amadiwe G.M.A.	3,500.00	3,500.00
444	Mbonu Clement	4,000.00	4,000.00
445	Opara Jerry	72,200.00	72,200.00
446	Opara Herbert	10,894.00	10,894.00
447	HRH EzeAmadi S.E.	45,000.00	45,000.00
448	Hon OwoAnyanwu	70,000.00	70,000.00
449	OnweKanene (D.S.P)	5,000.00	5,000.00
450	Orji Ambrose	340,564.00	340,564.00
451	Chukwunyere C.C.	49,000.00	49,000.00
452	Duru R.C.	12,000.00	12,000.00
453	Nwachukwu J.C.	42,590.00	42,590.00
454	Hon Uwa Peter	50,000.00	50,000.00
455	Ebenike Mike	157,430.00	157,430.00
456	Iwuagwu JAC (Mrs.)	61,500.00	61,500.00
457	OfforDonato E.	1,500.00	1,500.00
458	Chima Florence	4,308,970.00	4,308,970.00
459	OfforNgozi	3,000.00	3,000.00
460	Achi Charity (Mrs.)	100,000.00	100,000.00

461	Ikegwuoha A.E	623,000.00	623,000.00
462	Edoziem J.U	8,000.00	8,000.00
463	Irechukwu Joseph	62,000.00	62,000.00
464	Nwadinigwe C.U	57,500.00	57,500.00
465	Eke P.C (HOD Works)	8,570,000.00	8,570,000.00
466	Osuagwu Engr. (HOD Agric)	1,185,000.00	1,185,000.00
467	Achonwa Ben	161,000.00	161,000.00
468	Soronnadi Isaac Engr.	200,000.00	200,000.00
469	Ben Ofielu O.	5,882,500.00	5,882,500.00
470	Duru R.U (Mrs.)	355,586.09	355,586.09
471	Ofoegbu F.	15,000.00	15,000.00
472	Ndukwu Levi (Vigilante)	28,000.00	28,000.00
473	Ajoku Peter	10,000.00	10,000.00
474	AnyanwuEzeaku Arch Chief	28,075,500.00	28,075,500.00
475	MaduAnayo Engr.	200,000.00	200,000.00
476	Igwe C.C	1,920,000.00	1,920,000.00
477	Ihezuruike P.O	50,000.00	50,000.00
478	EzeMary Joan	865,000.00	865,000.00
479	Oparaocha Louis (T.C Chair)	4,234,000.00	4,234,000.00
480	Ibeka Rose	60,000.00	60,000.00
481	Annali Blessing	100,000.00	100,000.00
482	AdlineChukwuka	313,000.00	313,000.00
483	Egwuogu Perpetua	170,600.00	170,600.00
484	Oparanozie C.A	250,000.00	250,000.00
485	Ezeribe S.N	100,000.00	100,000.00
486	NwosuJustina J.	5,000.00	5,000.00
487	Akano P.A	564,870.00	564,870.00
488	NnadiChikodi	20,000.00	20,000.00
489	Nwanjo Samuel	16,838.00	16,838.00
490	Nmegwa Samuel	(3,590.00)	(3,590.00)
491	Ibeh Nicholas	593.00	593.00
492	Ehojor Lilian	878,800.00	878,800.00
493	Nwachukwu John	20,000.00	20,000.00
494	OnyewuchiRemigus	300,000.00	300,000.00
495	Ekweama Kennedy	16,000.00	16,000.00

496	Ejimadu C.C	1,177,000.00	1,177,000.00
497	Nwaogwugwu K.E	130,000.00	130,000.00
498	Hon. Cletus Anyanwu	4,289,000.00	4,289,000.00
499	Mr. Onyeukwu L.	5,000.00	5,000.00
500	Anunobi C.O	24,000.00	24,000.00
501	Rev. J.C Ayozie	538,590.00	538,590.00
502	Mrs. Eke Njoku	639,400.00	639,400.00
503	Orji Chidi I.	9,000.00	9,000.00
504	Ogechi John Okere	619,400.00	619,400.00
505	Enwere C.C	20,000.00	20,000.00
506	Uwakwe Leo	110,000.00	110,000.00
507	Ewuzie Gloria C.	55,000.00	55,000.00
508	Ofurum Michael	15,000.00	15,000.00
509	Madu C.C	50,000.00	50,000.00
510	Igbokwe O.O	1,345,600.00	1,345,600.00
512	Arc Uchegbu Henry	50,000.00	50,000.00
513	Anyanwu Anne	398,400.00	398,400.00
514	Anyanwu O.	323,000.00	323,000.00
515	Jude okereke	79,500.00	79,500.00
516	Duru R.C	49,000.00	49,000.00
517	Uzoechi Tony	292,000.00	292,000.00
518	Anuobi C.O	5,000.00	5,000.00
519	Ewuzie Gloria	15,000.00	15,000.00
520	Mike Ugoeze	6,000.00	6,000.00
521	Anyanwu Festus	5,000.00	5,000.00
522	Emenyeonuugwumba	4,000.00	4,000.00
523	EkeanyanwuImmaculata	1,365,858.90	1,365,858.90
524	NnoromEmeka	136,000.00	136,000.00
525	Ihesinaulo M.P	3,520,500.00	3,520,500.00
526	NduChimdinma	2,117,000.00	2,117,000.00
527	Uchehara C.U	450,000.00	450,000.00
528	Ajoku Peter	10,000.00	10,000.00
529	Mattewenwerem	5,000.00	5,000.00
530	Kamalu Henry	4,000.00	4,000.00
531	Elder I Aharanwa	495,800.00	495,800.00

532	Kelvin Orihe	2,000.00	2,000.00
533	Okoroafor S.U.N	500.00	500.00
534	Ohaeri Magnus	2,000.00	2,000.00
535	Nwaogwu Peter A	100,000.00	100,000.00
536	IbehTecular	10,000.00	10,000.00
537	Agukwe A.U	35,000.00	35,000.00
538	IheanachorNgozi	1,500.00	1,500.00
539	Ogueri Eric	115,000.00	115,000.00
540	Hon. AnyachieOkameme	815,000.00	815,000.00
541	Okereke Jude	75,000.00	75,000.00
542	Amadi Salome	40,600.00	40,600.00
543	Hon. ChukusMetu	4,379,000.00	4,379,000.00
544	Ewuzie Gloria	10,000.00	10,000.00
545	MaduAnayo	3,100,757.96	3,100,757.96
546	Barr. Akuwuigwe	25,000.00	25,000.00
547	IhekariObioma	7,000.00	7,000.00
548	Duru Rosita	10,000.00	10,000.00
549	David Igonna	20,000.00	20,000.00
550	OnukwughaChidozie	3,000.00	3,000.00
551	Hon. Abiakam	8,000.00	8,000.00
552	ChinakaIgnatus	200,000.00	200,000.00
553	OnukaoguOgechi N	650,000.00	650,000.00
554	Nwigwe Fanny	10,000.00	10,000.00
555	Obianujunwa Norah	18,000.00	18,000.00
556	NjokuEbere	200,000.00	200,000.00
557	Uzowuru L.C	45,000.00	45,000.00
558	Elemihe J.A	60,000.00	60,000.00
559	Ejimadu E.O	1,052,600.00	1,052,600.00
560	Hon. Nwanasi Norris	300,000.00	300,000.00
561	Mrs. Anumihe	410,000.00	410,000.00
562	Hon. Amonu	5000,000.00	5000,000.00
563	NzeUgo Charles	400,000.00	400,000.00
564	Nwaogwugwu P.A	22,000.00	22,000.00
565	Ebenike Michael	5,000.00	5,000.00
566	NzePuomeIkechukwu	11,641,700.00	11,641,700.00
567	Amadi C.N	1,686,500.00	1,686,500.00
568	Hon. OgitehEmeka	190,000.00	190,000.00
569	UzoigweChinenye	445,000.00	445,000.00

570	Hon. Dr.OParaAnselem C	10,093,428.02	10,093,428.02
571	Ohalete C.N	17,000.00	17,000.00
572	Ike angel	170,000.00	170,000.00
573	Onyenze Adanna	45,000.00	45,000.00
574	Opera Clara (Mrs.) Chairperson	153,500.00	153,500.00
575	AbiazimUchechi	2,800,000.00	2,800,000.00
576	NgoziAririsukwu	18,210,200.00	18,210,210.00
577	Nwaozuzu M.O	10,000.00	10,000.00
578	IkejeAmarachi	92,000.00	92,000.00
579	AnyanwuChijioke	122,000.00	122,000.00
580	Hon.(Mrs)Obi bank Felicia	125,000.00	125,000.00
581	Hon. IwujiOkechi	125,000.00	125,000.00
582	Hon. ChijiokeIsdore	89,700.00	89,700.00
583	Hon. Ejims Oscar	101,500.00	101,500.00
584	Hon. Soronnadi Ann	220,000.00	220,000.00
585	Hon. Ekwueme Emmanuel	220,000.00	220,000.00
586	Hon. Agams Isaac	220,000.00	220,000.00
587	Nwoke N.N	60,000.00	60,000.00
588	Engr. Egbulonu B.A	200,000.00	200,000.00
589	Ejemadu E. O.	494.00	484.00
590	UzoigweChinenye	100,000.00	100,000.00
591	Engr. Egbulonu	150,000.00	150,000.00
592	Elemihe J. A.	300,000.00	300,000.00
593	NduChidimma	120,000.00	120,000.00
594	ChinwenduIhenetu	240,000.00	240,000.00
595	Onyenwere Lucy	18,000.00	18,000.00
596	Ndukwe Joy	280,000.00	280,000.00
597	Opara Athanasius	144,000.00	144,000.00
598	Enwerem M. A.	340,000.00	340,000.00
599	Ike Angela	40,000.00	40,000.00
600	Nnadi Edith	150,000.00	150,000.00
601	Nwaogwugwu P. A.	280,000.00	280,000.00
602	Eneogwe H.C.	390,000.00	390,000.00
603	Uchegara Ndubuisi .I.	25,169,814.00	0.00
604	Rev. Dr. CNN Nwanaba	5,000,000.00	0.00
	Sub-Total Personal Advances	553,156,162.82	522,986,348.82
	Grand Total Service Advances	568,971,662.82	538,801,848.82

16.	UNREMITTED DEDUCTIONS:		ACTUAL 2023		2022
		BALANCE B/D N'm	DURING YEAR N'm	BALANCE C/D N'm	N'm
16.1	UNREMITTED TAXES:				
	Value Added Tax (VAT)	8,668,158.17	0.00	8,668,158.17	8,668,158.17
	Withholding Tax (WHT)	2,836,707.17	0.00	2,836,707.17	2,836,707.17
	Pay As You Earn (PAYE)	<u>11,242,331.68</u>	0.00	<u>11,242,331.68</u>	<u>11,242,331.68</u>
	Sub-Total Unremitted Taxes	22,747,197.02	0.00	22,747,197.02	22,747,197.02
16.2	UNREMITTED DEDUCTIONS:				
1	NULGE Union Dues	(1,375,396.06)	0.00	(1,375,396.06)	(1,375,396.06)
2	NULGE Welfare Scheme	639,577.00	0.00	639,577.00	639,577.00
3	Staff Welfare Scheme (SWA)	(1,326,396.00)	0.00	(1,326,396.00)	(1,326,396.00)
4	NANNM	(409,832.43)	0.00	(409,832.43)	(409,832.43)
5	Ikeduru Drivers	451,000.00	0.00	451,000.00	451,000.00
6	MHWU	<u>(33,757.13)</u>	<u>0.00</u>	<u>(33,757.13)</u>	<u>(33,757.13)</u>
	Sub-Total Unremitted Deductions	(2,054,804.62)	0.00	(2,054,804.62)	(2,054,804.62)
	Grand Total Unremitted Deductions	<u>20,692,392.40</u>	0.00	<u>20,692,392.40</u>	<u>20,692,392.40</u>

17	DEPOSITS:	2023 N'm	2022 N'm
1	Education	169,747.19	169,747.19
2	Oguike J.	4,650.61	4,650.61
3	H. Ehujor	4,540.86	4,540.86
4	Ejiofor J.D	2,096.48	2,096.48
5	Okeke F.N	1,991.68	1,991.68
6	Iyeh F.C.U	8,014.25	8,014.25
7	Iwuoha P.E	10,000.00	10,000.00
8	Steve Egbu	21,543.10	21,543.10
9	Ihemtuge G.C	2,153.45	2,153.45
10	Iheukwuaka J.A	21,543.10	21,543.10
11	Anna Obara	1,370.00	1,370.00
12	Imo State Agric	9,934.00	9,934.00
13	EsaOdum	3,869.00	3,869.00
14	R.A Onyeji	1,760.00	1,760.00
15	Onyenuchere Mark	2,700.00	2,700.00
16	Okwu V	4,889.99	4,889.99
17	Eze A.C	6,256.83	6,256.83
18	Ejezie Stella	5,076.25	5,076.25
19	Uba E.	3,072.00	3,072.00
20	Adult Instructors	11,500.00	11,500.00
21	Okere C.N	69,525.00	69,525.00
22	EzeigweHyginus	441.00	441.00
23	Nwachukwu C.I	962.00	962.00
24	Amadi Festus	2,400.00	2,400.00
25	S. Ibe	300.00	300.00
26	Anyanwu I.	3,300.00	3,300.00
27	Aladu R.C	55,000.00	55,000.00
28	Anamerechi Emmanuel	130,000.00	130,000.00
29	Nwagwu C.	1,505.00	1,505.00
30	Nnodim F.D	19,000.00	19,000.00
31	Nnochiri R.O	14,045.08	14,045.08
32	Egbujor V.D	9,265.84	9,265.84
33	Dee –Nwaigwe D.C	16,000.00	16,000.00
34	Arisikwu C.	7,108.52	7,108.52
35	John Ibe	10,202.00	10,202.00
36	Onwuharaonye J.N	20,000.00	20,000.00
37	Kemalfeoma	24,000.00	24,000.00
38	OBI W.A.	3,153.00	3,153.00
39	Amadi A.C.K	7,666.00	7,666.00
40	A.I Anya	45,000.00	45,000.00
41	LGSC	40,330.00	40,330.00
42	Mbah I.S	5,645.00	5,645.00
43	Njoku V.U	4,115.00	4,115.00
44	Ukanuiriha J	1,666.00	1,666.00
45	Enyidede C.N	9,460.00	9,460.00
46	Osuoha S	2,030.00	2,030.00
47	OhaAugustina	17,000.00	17,000.00
48	Egbujor A.	1,360.00	1,360.00
49	Egeonu M.	4,200.00	4,200.00
50	G.E Nwachukwu	2,070.00	2,070.00
51	EmekaOduah	13,000.00	13,000.00

52	Anusi I.K	10,000.00	10,000.00
53	Iheanacho D.O	1,995.00	1,995.00
54	Ebosionwu B.N	10,494.00	10,494.00
55	Njoku H.N	6,617.00	6,617.00
56	EwuzieGeoffery	6,341.00	6,341.00
57	ObiaguEbere	32,600.00	32,600.00
58	Oriaku Mercy	37,253.20	37,253.20
59	OnyedikaChinyere	32,984.71	32,984.71
60	Okafor Theresa	66,574.53	66,574.53
61	OparakuChukwudi	<u>20,188.53</u>	<u>20,188.53</u>
	Total Deposits	1,061,506.20	1,061,506.20

SUPPLEMENTARY NOTES 2023
IKEDURU LOCAL GOVERNMENT COUNCIL

SUPPLEMENTARY NOTE 1

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

S/N	MONTHS	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL
1	JAN,23	27,532,365.67	21,453,742.02	8,622,673.01	18,881,305.16	2,900,000.00	3,089,365.98	98,346,948.14		3,000,000.00	35,558,216.92	4,498,363.16	223,882,980.06
2	FEB,23	27,404,778.69	21,370,616.31	8,623,205.15	18,886,892.09	2,900,000.00	3,089,365.98	108,758,891.25	4,000,000.00	3,000,000.00	35,558,216.92	4,498,363.16	238,090,329.55
3	MAR,23	27,404,778.69	21,197,682.39	8,620,915.84	19,851,660.69	2,900,000.00	3,089,365.98	65,546,875.37	4,000,000.00	3,000,000.00	35,558,216.92	4,498,363.16	195,667,859.04
4	APR,23	27,404,778.67	21,031,669.55	8,595,556.41	19,882,274.61	2,900,000.00	3,089,365.98	52,405,787.80	4,000,000.00	3,000,000.00	35,558,216.92	4,498,363.16	182,366,013.10
5	MAY,23	27,404,778.67	20,832,098.86	8,591,048.49	21,733,272.07	2,900,000.00	3,089,365.98	186,131,820.81	4,000,000.00	3,000,000.00	35,558,216.92	4,498,363.16	317,738,964.96
6	JUN,23	27,352,024.78	20,573,099.36	8,588,684.70	22,032,506.54	2,900,000.00	3,089,365.98	68,239,337.73	4,000,000.00	3,000,000.00	35,558,216.92	4,498,363.16	199,831,599.17
7	JUL,23	28,098,542.76	21,087,194.92	9,354,497.25	23,223,350.80	2,900,000.00	3,089,365.98	75,602,495.03	4,000,000.00	3,000,000.00	35,558,216.92	4,498,363.16	210,412,026.82
8	AUG,23	27,994,584.56	20,853,466.50	9,352,493.87	23,260,387.84	2,900,000.00	3,089,365.98		4,000,000.00	3,000,000.00	35,558,216.93	4,498,363.16	228,111,815.32
9	SEP,23	28,079,472.05	20,679,392.75	9,340,087.51	23,654,378.80	2,900,000.00	3,089,365.98	113,816,950.85	4,000,000.00	3,000,000.00	35,558,216.93	4,498,363.16	248,616,228.03
10	OCT,23	28,538,177.37	21,389,134.26	9,616,724.09	23,695,694.75	2,900,000.00	3,089,365.98	283,015,461.88	4,000,000.00	3,000,000.00	35,558,216.93	4,498,363.16	419,301,138.42
11	NOV,23	28,538,177.37	21,358,084.53	9,615,076.56	23,874,147.15	2,900,000.00	3,089,365.98	76,814,961.49	4,000,000.00	3,000,000.00	35,558,216.93	4,498,363.16	213,246,393.17
12	DEC,23	48,691,127.65	33,731,518.71	14,708,348.45	23,880,879.94	2,900,000.00	3,089,365.98	173,988,813.37	8,000,000.00	3,000,000.00	35,558,216.93	4,498,363.16	352,046,634.19
	TOTAL	354,443,586.93	265,557,700.16	113,629,311.33	262,856,750.44	34,800,000.00	37,072,391.76	1,396,273,280.20	48,000,000.00	36,000,000.00	426,698,603.09	53,980,357.92	3,029,311,981.83

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

SUPPLEMENTARY NOTE 2

INTERNALLY GENERATED REVENUE (IGR)

2	INTERNALLY GENERATED	<u>2023</u> N'm	<u>2022</u> N'm
	MONTH		
	January	275,700.00	20,000.00
	February	143,900.00	55,000.00
	March	117,900.00	121,800.00
	April	102,300.00	59,000.00
	May	598,700.00	60,000.00
	June	141,900.00	500,200.00
	July	143,300.00	0.00
	August	43,500.00	105,000.00
	Setember	123,400.00	101,000.00
	October	114,700.00	15,000.00
	November	138,900.00	120,000.00
	December	7,400.00	9,800.00
	Total	1,951,600.00	1,166,800.00

EXPLANATORY NOTES 2023

IKEDURU Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,068,359,740.62
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.09
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	89,980,357.92
	TOTAL	3,029,311,981.83

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	354,443,586.93
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.16
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.34
4	Salaries and Allowances of Political Office Holders.	34,800,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.73
6	Pensions to Local Govt. Retired Staff.	262,856,750.46
	TOTAL	1,068,359,740.62

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:

S/No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	36,000,000.00
2	Over Head Cost Released to Council of Traditional Rulers .	27,322,450.89
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of PAYE Deductions to Authorized Agency	
6	Release of Imprests to Local Government Officials	24,000,000.00
7	Release of Security Vote	24,000,000.00
8	Others overhead expenses direct incurred from releases to Local Government Councils	7,052,446.88
	TOTAL	142,329,101.10

4. 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 :

S/No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,258,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.36
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	45,100,000.00
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,730,398,603.09



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF ISIALA MBANO
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

ISIALA MBANO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Isiala Mbanu Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

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

- a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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. 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 revenue collected monthly from the State Joint Local Government Account (SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account (SJLGA) transfers. The Council's 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.



GOVERNMENT OF IMO STATE
ISIALA MBANO LOCAL GOVERNMENT AREA UMUELEMAI
Office of the Executive Chairman

Our Ref: _____ Your Ref: _____ Date: 3/1/2024.

All replies to be addressed to the Chairman

ISIALA MBANO LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2023.

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

Signed _____
Treasurer

Date: 3/1/2024.

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

In our opinion, these Financial Statements fairly reflect the financial position of the Isiala Mbano Local Government as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.

Treasurer

Date: 3/1/2024.

Chairman

Date: 3rd January 2024

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF ISIALA MBANO LOCAL GOVERNMENT COUNCIL FOR THE YEAR
ENDED 31ST DECEMBER 2023

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts of Isiala Mbandano Local Government Council for the year ended 31st December 2023 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended and the Imo State Audit Law 2021 and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis

RESPONSIBILITY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material misstatements, 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.

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/13/B/Vol.II/2024

**(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
28th June, 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Isiala Mbano Local Government Council of Imo State for the year ended 31st December, 2023 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 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 evidence supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACArb.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State.

ISIALA MBANO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT NO. 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2023

BUDGETED 2022		Notes	2023 N'm	2022 N'm
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts:</u>			
2,408,483,760.00	Statutory Allocation from SJLGA	1	3,050,765,390.92	2,062,022,439.29
0.00	State Government Share of Internally Generated Revenue	2	0.00	0.00
	<u>INTERNALLY GENERATED REVENUE</u>	3		
10,198,120.00	Capitation Rate		0.00	0.00
8,820,000.00	Property Rate		440,000.00	635,000.00
33,515,760.00	Licenses, Fines, Fees and Royalty		609,700.00	1,128,360.00
14,089,790.00	Earnings from Commerce		2000.00	67,000.00
165,370.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
4,939,200.00	Miscellaneous		0.00	0.00
71,728,240.00	Total Internally Generated Revenue		1,051,700.00	1,830,360.00
0.00	Other Revenue sources of the LG	4	0.00	0.00
2,480,212,000.00	Total Inflow from Operating Activities	A	3,051,817,090.92	2,063,852,799.29
	<u>PAYMENTS</u>			
596,555,180.00	Personnel Cost	5	1,059,813,149.71	1,000,233,340.63
356,852,990.00	Overhead Cost	6	175,031,414.75	94,253,901.25
0.00	Security Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	Covid-19 Pandemic	9	0.00	0.00
1,442,457,100.00	Capital Expenditure	10	1,743,217,603.09	900,162,252.31

0.00	Interest Payment		0.00	0.00
2,395,865,270.00	Total Outflow from Operating Activities	B	3,002,062,167.55	2,018,649,494.19
84,346,730.00	Net Cash from Operating Activities	C	49,754,923.37	0.00
	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
84,346,730.00	Net Cash Flow from Financing Activities		0.00	0.00
0.00	Net Cash Flow for the Year Activities		49,754,923.37	45,203,305.10
0.00	Cash and its Equivalent as at 1/1/2023		46,432,879.34	1,229,574.24
0.00	Cash and its Equivalent as at 31/12/2023		96,187,802.71	46,432,879.34

ISIALA MBANO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT NO. 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023

	Notes	2023	2022
		N'm	N'm
<u>ASSETS</u>			
<u>Liquid Assets:</u>			
Cash	11	246,336.67	336,435.76
Bank	12	95,941,466.04	46,096,443.58
Total Liquid Assets (A)		96,187,802.71	46,432,879.34
<u>Investments and Other Cash Assets:</u>			
Salary Advance	13	5,029,727.34	5,029,727.34
Imprest	14	51,270,330.42	41,210,000.00
Personel Advance	15	448,971,821.41	440,741,095.00
Service Advance		0.00	0.00
Security Vote		0.00	0.00
Over Head		0.00	0.00
Total Investments and Other Cash Assets (B)		505,271,879.17	486,980,822.34
TOTAL ASSETS (A + B)=C	C	601,459,681.88	533,413,701.68
<u>LIABILITIES</u>			
<u>Public Funds:</u>			
Consolidated Revenue Funds		565,747,911.06	497,701,930.86
Unremitted Deductions	16	23,692,427.62	23,692,427.62
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
Total Public Funds (D)		589,440,338.68	521,394,358.48
<u>External and Internal Loans:</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
Total External and Internal Loans (E)		0.00	0.00
<u>OTHER LIABILITIES:</u>			
Deposits	17	12,019,343.20	12,019,343.20
Total Other Liabilities (F)		12,019,343.20	12,019,343.20
TTAL LIABILITIES G = (D+E+F)		601,459,681.88	533,413,701.68

ISIALA MBANOLOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENT NO. 3- STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
417,026,988.76	OPENING BALANCE 1/1/2022		497,701,930.86	0.00	0.00	0.00	(497,701,930.86)
	<u>ADD REVENUE:</u>						
	<u>STATUTORY ALLOCATION:</u>						
2,062,022,439.29	Statutory Allocation from JAAC	1	3,050,765,390.92	2,408,483,760.00	2,408,483,760.00	0.00	(642,281,630.92)
0.00	State Government Share of IGR	2	0.00	0.00	0.00		0.00
	<u>INTERNALLY GENERAL REVENUE</u>	3					
0.00	Capitation Rate		0.00	10,198,120.00	10,198,120.00	0.00	10,198,120.00
635,000.00	Property Rate		440,000.00	8,820,000.00	8,820,000.00	0.00	8,380,000.00
1,128,360.00	Licenses, Fines, Fees and Royalty		609,700.00	33,515,760.00	33,515,760.00	0.00	32,906,060.00
67,000.00	Earnings from Commerce		2,000.00	14,089,790.00	14,089,790.00	0.00	14,087,790.00
0.00	Rent on Local Govt. Property		0.00	165,370.00	165,370.00	0.00	165,370.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	Miscellaneous		0.00	4,939,200.00	4,939,200.00	0.00	4,939,200.00
1,830,360.00	Total Internally General Revenue		1,051,700.00	71,728,240.00	71,728,240.00		70,676,540.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00	0.00	0.00	0.00
2,480,879,788.05	Total Revenue	A	3,549,519,021.78	2,480,212,000.00	2,480,212,000.00		(1,069,307,021.78)
	<u>EXPENDITURE</u>						
1,000,233,340.63	Personnel Cost	5	1,059,813,149.71	596,555,180.00	596,555,180.00	0.00	(596,555,180.00)
91,782,264.25	Overhead Cost	6	171,740,357.92	356,852,990.00	356,852,990.00	0.00	185,112,632.08
891,162,252.31	Capital Expenditure	10	1,752,217,603.09	1,442,457,100.00	1,442,457,100.00	0.00	(309,760,503.09)
1,983,177,857.19	Total Expenditure	B	2,983,771,110.72	2,395,865,270.00	2,395,865,270.00	0.00	(587,905,840.72)
497,701,930.86	OPERATING BALANCE		565,747,911.06	84,346,730.00	84,346,730.00	0.00	(481,401,181.06)
	<u>APPROPRIATION/TRANSFERS:</u>						
497,701,930.86	Transfer to Capital Development Fund		565,747,911.06	84,346,730.00	84,346,730.00	0.00	(481,401,181.06)
497,701,930.86	CLOSING BALANCE		565,747,911.06	84,346,730.00	84,346,730.00	0.00	(481,401,181.06)

ISIALA MBANOLOCAL GOVERNMENT COUNCIL FINANCIAL STATEMENT NO. 4- STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023							
Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
(377,302,315.73)	OPENING BALANCE		(530,506,169.28)	0.00	0.00	0.00	530,506,169.28
	<u>ADD REVENUE:</u>						
497,701,930.86	Transfer from Consolidated Revenue Fund		565, 747,911.06	0.00	0.00	0.00	(565, 747,911.06)
0.00	Aids and Grants		0.00	0.00	0.00	0.00	0.00
0.00	External Loans		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans (Promissory Notes)		0.00	0.00	0.00	0.00	0.00
240,256,467.90	Internal Loans from Other Funds		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
360,656,083.03	TOTAL REVENUE		422,318,477.14	0.00	0.00	0.00	(422,318,477.14)
	<u>LESS CAPITAL EXPENDITURE</u>						
650,905,784.41	Capital Expenditure Sector		1,365,140,867.73	1,442,457,100.00	1,442,457,100.00	0.00	77,316,232.27
	<u>OTHER CAPITAL PAYMENTS:</u>						
240,256,467.90	Repayment of Internal Loans		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
0.00	Repayment of External Loans		0.00	0.00	0.00	0.00	0.00
891,162,252.31	TOTAL CAPITAL EXPENDITURE	10	1,752,217,603.09	1,442,457,100.00	1,442,457,100.00	0.00	(309,760,503.09)
0.00	Adjustments for Movement in Public Debts		0.00	0.00	0.00	0.00	0.00
(530,506,169.28)	CLOSING BALANCE		(1,329,899,125.95)	0.00	0.00	0.00	

ISIALA MBANO LOCAL GOVERNMENT COUNCIL
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS		2023			2022
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	Actual ₦'m
1	A - SHARE OF STATUTORY ALLOCATION FROM SJLGA					
	Net Share of Statutory Allocation from SJLGA	A	3,050,765,390.92	1,728,206,840.00	(1,322,558,550.92)	2,062,022,439.29
	Add: Deduction at Source for Loan Repayment	B	0.00	0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)	C	0.00	45,378,730.00	45,378,730.00	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)	D	0.00	45,378,730.00	45,378,730.00	0.000
	Total (Gross) SJLGA Allocation to the Local Government		3,050,765,390.92	1,818,964,300.00	(1,231,801,090.92)	2,062,022,439.29
	VALUE ADDED TAX:					
	Share of Value Added Tax	E	0.00	589,519,460.00	589,519,460.00	0.00
	Total Value Added Tax		0.00	589,519,460.00	589,519,460.00	0.00

	DETAILS	2022		
		ACTUAL N'm	BUDGETED N'm	VARIANCE N'm
2	<u>B - STATE GOVT. INTERNALLY GEN. REVENUE</u>			
	Share of State Government Internally Generated Revenue	0.00	0.00	0.00
	Total State Government Internally Generated Revenue	0.00	0.00	0.00
3	<u>C -INTERNALLY GENERATED REVENUE:</u>			
3.1	<u>CAPITATION RATE:</u>			
	Current Capitation/Development Rate	0.00	6,063,750.00	6,063,750.00
	Arrears of Capitation Rate	0.00	4,134,370.00	4,134,370.00
	Sub-Total Capitation Rate	0.00	10,198,120.00	10,198,120.00
3.2	<u>PROPERTY RATE:</u>			
	Current Property/Tenement Rate	440,000.00	4,410,000.00	3,970,000.00
	Arrears of Property Rate	0.00	3,087,000.00	3,087,000.00
	Communication Mask	0.00	1,323,000.00	1,323,000.00
	Sub-Total Property Rate	440,000.00	8,820,000.00	8,380,000.00
3.3	<u>LICENSES, FINES AND FEES</u>			
	Towing of Vehicles Fees	0.00	330,750.00	330,750.00
	Obstruction and Nuisance Fees	0.00	1,102,500.00	1,102,500.00
	Bicycle License Fess	0.00	0.00	0.00
	Buses/Commercial Vehicles or License (Wine/ Beer)	0.00	667,010.00	667,010.00
	Native Liquor License	0.00	0.00	0.00
	Wheelbarrow License Fees	0.00	1,212,750.00	1,212,750.00
	Squatter/ Hawkers Permit	0.00	485,100.00	485,100.00
	Rice/Cassava Mill	0.00	135,820.00	135,820.00
	Registration of Commercial Vehicles	0.00	330,750.00	330,750.00
	Operational Business Permit	0.00	1,102,500.00	1,102,500.00
	Laboratory Fees	0.00	1,050,000.00	1,050,000.00
	Eating House License Fees	0.00	220,500.00	220,500.00
	Corn grinding meal	0.00	0.00	0.00
	Bakery House License Fees	0.00	220,500.00	220,500.00
	Identification and oath Fees	71,000.00	7,091,250.00	7,091,250.00
	Battery charging	0.00	20,500.00	20,500.00
	Cannon shooting License Fees	0.00	275,620.00	275,620.00
	Customary Marriage Registration	0.00	2,976,750.00	2,976,750.00

	Birth Certificate	0.00	0.00	0.00
	Entertainment/Drumming Fees	0.00	165,370.00	165,370.00
	Temporary Booth/Structure Permit	0.00	330,750.00	330,750.00
	Naming of Street Registration Fees	0.00	132,300.00	132,300.00
	Reg. of Associations, Clubs and Cultural Organization fees	20,500.00	379,700.00	379,700.00
	Pound fees and sale of Strayed Animals	0.00	76,650.00	76,650.00
	Registration of Birth and Death	0.00	231,000.00	231,000.00
	Sales of Tank Dislodging lines	0.00	44,100.00	44,100.00
	Dispensary Fees	400,000.00	1,575,000.00	1,575,000.00
	Maternity Fess	118,200.00	2,205,000.00	2,205,000.00
	Environment Sanitation fees	0.00	402,410.00	402,410.00
	Sand Excavation	0.00	198,450.00	198,450.00
	Reg. of Contractors fees	0.00	2,756,250.00	2,756,250.00
	Tender Fees	0.00	3,858,750.00	3,858,750.00
	Cottage Industry Fees	0.00	606,370.00	606,370.00
	Curtail of noise	0.00	39,690.00	39,690.00
	Filling station /oil	0.00	264,600.00	264,600.00
	Palm Oil/ Kernel Cracking fees	0.00	200,650.00	200,650.00
	Ingredient Mill License Fees	0.00	80,040.00	80,040.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	34,170.00	34,170.00
	Welding Machine License Fees	0.00	41,010.00	41,010.00
	Electronics Radio/Television Workshop License Fees	0.00	30,310.00	30,310.00
	Blacksmith Workshop License Fees	0.00	15,870.00	15,870.00
	Wood Making and Carpentry Workshop License Fees	0.00	133,400.00	133,400.00
	Panel Beater License Fees	0.00	66,150.00	66,150.00
	Vehicle Spare Parts License	0.00	19,840.00	19,840.00
	Vulcanizer License Fees	0.00	21,160	21,160
	Clock/Watch Repair License Fees workshop license	0.00	0.00	0.00
	Reg. of septic tank	0.00	0.00	0.00
	Sale of publication	0.00	275,620.00	275,620.00
	Dry cleaners/Car wash License	0.00	7,930.00	7,930.00
	Building Material License Fees	0.00	39,690.00	39,690.00
	Photocopying duplicating Service License Fees	0.00	41,010.00	41,010.00
	Surface Kerosene Tank License Fees	0.00	26,460.00	26,460.00
	Block Making with Machine License Fees	0.00	67,250.00	67,250.00
	Sewing Institute License Fees	0.00	39,690.00	39,690.00
	Hair Dressing/Barbing Salon License Fees	0.00	44,100.00	44,100.00
	Local Hair Barbing/Plating License Fees	0.00	39,690.00	39,690.00

	Approval of Building plans fees	0.00	0.00	0.00
	Sale of unserviceable Store	0.00	0.00	0.00
	Building Registration License	0.00	143,320.00	143,320.00
	Advertisement License Fees	0.00	14,330.00	14,330.00
	Hire Charges/Heavy Equipment Fees	0.00	55,120.00	55,120.00
	Customary Right of Occupancy Fees/Tenement	0.00	1,334,020.00	1,334,020.00
	Workshop License Fees	0.00	16,480.00	16,480.00
	Others	0.00	239,760.00	239,760.00
	Sub –Total Licenses, Fines and Fees	609,700.00	33,515,760.00	32,906,060.00
3.4	<u>EARNINGS FROM COMMERCE:</u>			
	Market Toll/ Stallage Fees	2,000.00	1,651,750.00	1,649,750.00
	MotorParkToll	0.00	2,756,250.00	2,756,250.00
	Shops/Shopping Centre Fees	0.00	111,350.00	111,350.00
	Slaughter House Fees	0.00	8,820,000.00	8,820,000.00
	Earnings from Agricultural Undertakings	0.00	67,250.00	67,250.00
	Earnings from Industrial Undertakings/ Water Tanker	0.00	683,190.00	683,190.00
	Sub-Total Earnings from Commerce	2,000.00	14,089,790.00	14,087,790.00
3.5	<u>RENT ON LOCAL GOVERNMENT PROPERTY:</u>			
	Rent on Local Government Quarters	0.00	165,370.00	165,370.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	0.00	165,370.00	165,370.00
3.6	<u>INTEREST/REPAYMENTS AND DIVIDENDS:</u>			
3.6.1	<u>INTEREST/REPAYMENTS:</u>			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	0.00	0.00	0.00
3.6.2	<u>DIVIDENDS:</u>			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	0.00	0.00	0.00

3.7	Grand Total Interest/Repayments and Dividends			
3.7.1	<u>GRANTS/AID AND REIMBURSEMENTS:</u>			
3.7.2	<u>INTERNAL AID/GRANTS:</u>			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	0.00	0.00	0.00
3.7.2	<u>REIMBURSEMENTS:</u>			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	0.00	0.00	0.00
	Grand Total Grants/Aid and Re-imbursements	0.00	0.00	0.00
3.8	<u>MISCELLANEOUS REVENUE:</u>			
	Recovery of Losses and Overpayments	0.00	2,205,000.00	2,205,000.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	2,205,000.00	2,205,000.00
	Others Eze Elect Presentation	0.00	529,200.00	529,200.00
	Sub-Total Miscellaneous Revenue	0.00	4,939,200.00	4,939,200.00
	Grand Total Internally Generated Revenue	1,051,700.00	71,728,240.00	70,676,540.00
4	<u>OTHER REVENUE SOURCES:</u>			
	Surplus from Sales of Property, Plant and Equipment (PPE)	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Revenue Sources	0.00	0.00	0.00
5	PERSONNEL COST:			
5.1	<u>CONSOLIDATED REVENUE FUND CHARGES:</u>			
	The Executive / Legislature	9,000,000.00	100,855,000.00	(91,855,000.00)
	Local .Govt. Devt. Areas (Coordinator & Members)	16,800,000.00	0.00	(4,200,000.00)
	Community Govt. Council (PG Allowances)	23,100,000.00	0.00	(23,100,000.00)
	Sub-Total Consolidated Revenue Fund Charges	48,900,000.00	100,855,000.00	51,955,000.00

5.2	PERSONNEL EMOLUMENT			
	Administration	0.00	0.00	0.00
	Finance	0.00	0.00	0.00
	Medical and Health	0.00	0.00	0.00
	Planning Research and Statistics	0.00	0.00	0.00
	Agricultural and Natural Resources	0.00	0.00	0.00
	Works, Transport and Housing	0.00	0.00	0.00
	Information, Education and Social Welfare	0.00	0.00	0.00
	Local Govt. Workers Salary (End to End Payment iro Automated Salary Payment System)	331,796,996.02	495,700,180.00	163,903,183.98
	Salaries/ Emoluments (Primary Education)	265,557,700.16	0.00	(265,557,700.16)
	Salaries/ Emoluments (Jnr Secondary Education)	113,629,311.34	0.00	(113,629,311.34)
	Salaries and Allowances Council of Traditional Rulers	37,072,391.73	0.00	(37,072,391.73)
	Pensions and Gratuity for Local Govt. Retirees	262,856,750.46	0.00	(262,856,750.46)
	Sub-Total Personnel Cost	1,010,913,149.71	495,700,180.00	(515,212,969.71)
5.3	MISCELLANEOUS:			
	CIVIL DEFENCE (NSCDC)	0.00	2,000,000.00	2,000,000.00
	NYSC Corp. Member	0.00	2,400,000.00	2,400,000.00
	Ex Leprocy	0.00	1,120,000.00	1,120,000.00
	Disabled Persons	0.00	1,000,000.00	1,000,000.00
	IT	0.00	1,800,000.00	1,800,000.00
	Legal Advisers Fees	0.00	1,200,000.00	1,200,000.00
	COVID -19	0.00	0.00	0.00
	NEPAD	0.00	1,000,000.00	1,000,000.00
	Others	0.00	0.00	0.00
	August meeting	0.00	1,000,000.00	1,000,000.00
	Special committee	0.00	1,000,000.00	1,000,000.00
	Local Vigilant members allowance	0.00	2,400,000.00	2,400,000.00
	Manpower Board Expenses	0.00	1,000,000.00	1,000,000.00
	Assistant to Polices	0.00	1,500,000.00	1,500,000.00
	National Day/ children celebration day	0.00	1,000,000.00	1,000,000.00
	Support fund: Sports	0.00	5,200,000.00	5,200,000.00
	New yam festival expenses	0.00	1,000,000.00	1,000,000.00
	Budget Minitoring Expenses	0.00	1,500,000.00	1,500,000.00
	Arrears of 1 st 28 allowance	0.00	1,000,000.00	1,000,000.00
	Financial Assistance to indigent people	0.00	1,500,000.00	1,500,000.00
	Repatriation ,resettlement of destitute and stray Children	0.00	1,000,000.00	1,000,000.00
	100 women Sweepers	0.00	800,000.00	800,000.00
	Elections monitoring (L.G)	0.00	4,000,000.00	4,000,000.00
	NDSP 4 (Niger Delta support program	0.00	6,000,000.00	6,000,000.00

	RAMP	0.00	500,000.00	500,000.00
	Building data collection	0.00	500,000.00	500,000.00
	JAAC Administration	0.00	2,500,000.00	2,500,000.00
	Others	0.00	266,218,000.00	269,718,000.00
	Total	0.00	310,138,000.00	313,638,000.00
	Total Miscellaneous			
5.4	<u>PERSONNEL ANALYSIS:</u>			
	Total Number of Employees at the Beginning of the Year	0.00	0.00	0.00
	Total Number of Employees Employed in the Year	0.00	0.00	0.00
	Total Number of Employees Retired/Transferred or Left During the Year	0.00	0.00	0.00
	Total Number of Employees at the End of the Year	0.00	0.00	0.00
6	<u>OVERHEAD COST:</u>			
6.1	<u>OVERHEAD COSTS BY FUNCTION:</u>			
	Travel and Transport	4,612,500.00	8,462,325.00	3,849,825.00
	Utility Services	0.00	1,491,000.00	1,491,000.00
	Stationery and Printing	2,372,500.00	4,092,100.00	1,719,600.00
	Maintenance of Office Furniture and Equipment	1,537,500.00	4,087,100.00	2,549,600.00
	Maintenance of Vehicle and Capital Assets	2,737,500.00	5,764,500.00	3,027,000.00
	Training, Staff Development and Welfare	2,500,000.00	10,875,000.00	8,375,000.00
	Entertainment and Hospitality	0.00	4,542,500.00	4,542,500.00
	Consultancy	0.00	997,500.00	997,500.00
	Miscellaneous Expenses	35,000,000.00	816,965.00	(34,183,035.00)
	Telephone and postal services	0.00	546,000.00	651,000.00
	Grants, contribution and subvention	0.00	1,050,000.00	1,050,000.00
	Provision of service materials	0.00	3,990,000.00	3,990,000.00
	Various Over Head expenses incurred by BLGCA ifo Local Govt. Councils	122,980,357.92	0.00	(122,980,357.92)
	Sub-Total Overhead Cost By Function	171,740,357.92	46,714,990.00	(125,025,367.92)
	Un-Retired Advances	3,291,056.83	0.00	(3,291,056.83)
	Total Over Head Cost By Function	175,031,414.75	46,714,990.00	(128,316,424.75)
6.2	<u>OVERHEAD COSTS BY SECTORS (DEPARTMENT:</u>			
	The Council	35,000,000.00	14,633,425.00	(20,366,575.00)
	Administration	4,500,000.00	8,988,000.00	4,488,000.00
	Finance	4,037,500.00	4,326,000.00	288,500.00
	Planning Research and Statistics	1,235,750.00	3,255,600.00	2,019,850.00
	Medical and Health	2,986,750.00	5,670,000.00	2,683,250.00
	Information, Education and Social Welfare	0.00	2,617,965.00	2,617,965.00

	Works, Transport and Housing	1,000,000.00	3,864,000.00	2,864,000.00
	Agricultural and Natural Resources	0.00	3,360,000.00	3,360,000.00
	Various Over Head expenses incurred by BLGCA ifo Local Govt. Councils across various Sectors	122,980,357.92	0.00	(122,980,357.92)
	Total Overhead Cost by Sector (Department)	171,740,357.92	46,714,990.00	(125,025,367.92)
7	SECURITY VOTE:			
	Security Vote	24,000,000.00	0.00	24,000,000.00
	Total	24,000,000.00	0.00	24,000,000.00
8	Total Integrated Farm	0.00	0.00	0.00
	Total	0.00	0.00	0.00
9	COVID 19`	0.00	0.00	0.00
	Total	0.00	0.00	0.00
10	CAPITAL EXPENDITURE:			
	Road Grading	20,919,000.00	0.00	(20,919,000.00)
	Solar Light Installation	11,000,000.00	0.00	(11,000,000.00)
	Local Government Joint Project	1,258,600,000.00	0.00	(1,258,600,000.00)
	Reconstruction of Office Building	20,000,000.00	0.00	(20,000,000.00)
	Reconstruction of Old Secretariat	15,000,000.00	0.00	(15,000,000.00)
	Others	0.00	1,442,457,100.00	1,442,457,100.00
	Various Capital expenditures incurred by BLGCA for Local Govt. Councils	426,698,603.09	0.00	(426,698,603.09)
	Sub-Total Capital Expenditure	1,752,217,603.09	1,442,457,100.00	(309,760,503.09)
	Previous Year Retirement	8,000,000.00	0.00	(8,000,000.00)
	Grand-Total Capital Expenditure	1,743,217,603.09	1,442,457,100.00	(300,760,503.09)

	LIQUID ASSETS	2023	2022
11	CASH BALANCE:		
	Cash-at-Hand	246,336.67	336,435.76
	Sub-Total Cash	246,336.67	336,435.76
12	BANK BALANCE:		

	<u>Name of Bank</u>	<u>Account Name</u>	<u>Account Number</u>		
	Diamond Bank	Other Charges	0038980401	7,177.50	7,177.50
	-do-	Project Account	0096759065	250,246.55	250,246.55
	Polaris bank	IGR Account	4040030581	9,367.00	9,367.00
	Starling Bank	Project Account	0070036267	47,628.00	47,628.00
	-do-	-do-	0069769091	79,437.24	79,437.24
	Zenith Bank	Project Account	1015610431	68,489.08	29,016.05
	Zenith Bank	Salary Account	1012709532	(4,317.07)	(856.09)
	Zenith Bank	-do-	1012726494	1,187.54	1,187.54
	-do-	-do-	1012520946	44,822.71	44,822.71
	UBA Plc	-do-	1017590331	3,625.23	54,437.75
	UBA Plc		10122780727	95,431,516.11	45,553,493.93
	Zenith Bank		1015176791	2,286.15	20,485.40
	Sub-Total Bank			95,941,466.04	46,096,443.58
	Grand Total Cash & Bank			96,187,802.71	46,432,879.34

46,096,443.58

1,229,574.24

13	<u>SALARY ADVANCE</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
1	NDUKA ADOL C.	212,500.00	212,500.00	212,500.00
2	EZEALA DAMIAN	21,168.00	21,168.00	21,168.00
3	NWANYANWUCHINYERE	(8,712.00)	(8,712.00)	(8,712.00)
4	EZE RICHARD	11,497.00	11,497.00	11,497.00
5	NWOHA PRIMUS	16,314.00	16,314.00	16,314.00
6	MGBEREKPE C.C.	(3,078.00)	(3,078.00)	(3,078.00)
7	UKACHUC.A.	(2,719.00)	(2,719.00)	(2,719.00)
8	MBAKWE AUGUSTINE	(2,373.00)	(2,373.00)	(2,373.00)
9	IKERIUGWO HENRY	(2,244.00)	(2,244.00)	(2,244.00)
10	EZECHUKWUMA	(62,500.00)	(62,500.00)	(62,500.00)
11	NWOKE SAMUEL	13,295.00	13,295.00	13,295.00
12	NWOSUTHEOPHILUS	11,718.00	11,718.00	11,718.00
13	ONYEGBULEJAPHET	10,725.00	10,725.00	10,725.00
14	NWAFOR JAMES	(14,208.00)	(14,208.00)	(14,208.00)
15	NWACHUKWU FELIX	13,470.00	13,470.00	13,470.00
16	OKEOMA ABEDNEGO	8,814.00	8,814.00	8,814.00
17	AWUZIE LONGINUS	15,786.00	15,786.00	15,786.00
18	IBEZIM K.C.	24,400.00	24,400.00	24,400.00

19	NJOKUBENADINE	14,208.00	14,208.00	14,208.00
20	OKORO RUFUS	15,876.00	15,876.00	15,876.00
21	MBAGWU VINCENT	6,453.00	6,453.00	6,453.00
22	OKEKE M.C.	45,130.00	45,130.00	45,130.00
23	EZEALA ROSE	1,949,994.00	1,949,994.00	1,949,994.00
24	OKORO BENJAMIN	12,910.00	12,910.00	12,910.00
25	OPARA OLIVER	7,550.00	7,550.00	7,550.00
26	PATRICIA ONYEANU	22,661.00	22,661.00	22,661.00
27	NNADOZIE JONATHAN	2,425.00	2,425.00	2,425.00
28	AMAJUOYI M.	15,264.00	15,264.00	15,264.00
29	UGO S. IWUOZOR	26,495.00	26,495.00	26,495.00
30	OGBONNA G.O.	49,520.00	49,520.00	49,520.00
31	ANYANWU J.A.	134,152.00	134,152.00	134,152.00
32	NJOKU JOSEPH	20,000.00	20,000.00	20,000.00
33	NWACHUKWU V.	20,000.00	20,000.00	20,000.00
34	OGOR EDDY	20,000.00	20,000.00	20,000.00
35	OGORCHINEDU	20,000.00	20,000.00	20,000.00
36	DIAKU B.U.	20,000.00	20,000.00	20,000.00
37	EMMA OPARA	20,000.00	20,000.00	20,000.00

38	MBALISE VICTOR	20,000.00	20,000.00	20,000.00
39	OHAJEOMA	20,000.00	20,000.00	20,000.00
40	ONYEMALA STELLA	90,000.00	90,000.00	90,000.00
41	ONYEDIRE	90,000.00	90,000.00	90,000.00
42	EMEHCHUKWUEMEKA	90,000.00	90,000.00	90,000.00
43	AMADI STANLEY	90,000.00	90,000.00	90,000.00
44	NGOZI IKE	6,000.00	6,000.00	6,000.00
45	ONUWUGHA C.	2,145.00	2,145.00	2,145.00
46	NWOKORO INNOCENT	6,300.00	6,300.00	6,300.00
47	IHEKORONYE E.E.	36,810.00	36,810.00	36,810.00
48	EKWERIKE C.O.	50,400.00	50,400.00	50,400.00
49	IBEMERE STANLEY	12,230.00	12,230.00	12,230.00
50	S.B. IWUOZOR	78,000.00	78,000.00	78,000.00
51	NZEKAEMENIKE	48,978.00	48,978.00	48,978.00
52	MBANUSI A.C.	43,536.00	43,536.00	43,536.00
53	NWACHUKWU CHIKA	8,661.00	8,661.00	8,661.00
54	OLEDIKA E.N.	18,300.00	18,300.00	18,300.00
55	ANYACHIA PATRICK	48,045.00	48,045.00	48,045.00
56	DIM LEVI	3,922.00	3,922.00	3,922.00

57	NWAM A.O.	25,592.00	25,592.00	25,592.00
58	DIKE JAPHET	23,106.00	23,106.00	23,106.00
59	NJOKU ATHANASIOUS	23,106.00	23,106.00	23,106.00
60	UDOKAOGUIJE	39,320.00	39,320.00	39,320.00
61	UWAORIBA S.	17,976.00	17,976.00	17,976.00
62	NZE THERESA	32,188.34	32,188.34	32,188.34
63	EJENPNUOKECHUKWU	2,527.00	2,527.00	2,527.00
64	MADUMERECHIDIMMA	199,708.00	199,708.00	199,708.00
65	ONUOHA KINGSLEY	48,000.00	48,000.00	48,000.00
66	OGUGUO C.N.	78,386.00	78,386.00	78,386.00
67	AHANENYE R.C.	90,000.00	90,000.00	90,000.00
68	OBI DOMINIC	<u>1,000,000.00</u>	<u>1,000,000.00</u>	<u>1,000,000.00</u>
	Total Salary Advances	5,029,727.34	5,029,727.34	5,029,727.34
		<u>2023</u>	<u>2022</u>	<u>2021</u>
14	<u>IMPREST:</u>			
1	OSUJI CHUKS	782,432.00	782,432.00	782,432.00
2	EGBUCHULAM F. O.	566,824.00	566,824.00	566,824.00
3	CHUKWU JANE FRANCES	274,729.00	274,729.00	274,729.00
4	ALAETUO C.C.	50,000.00	50,000.00	50,000.00

5	AGUGUOM C. J.	300,000.00	300,000.00	300,000.00
6	OKERE CHARLES	50,000.00	50,000.00	50,000.00
7	IKPOCHIDIEBERE	1,562,092.00	1,562,092.00	842,092.00
8	ONWUCHUMBA P.	30,000.00	30,000.00	30,000.00
9	CHIMEZIEIHEANYI	30,000.00	30,000.00	30,000.00
10	ONYIA C. B. I.	687,092.00	687,092.00	687,092.00
11	ONUOHA V. A.	887,092.00	887,092.00	887,092.00
12	IHUGBA P. C.	687,092.00	687,092.00	687,092.00
13	NJOKU A. U.	887,092.00	887,092.00	887,092.00
14	NZE S. O. D. ONUOHA	1,800,000.00	1,800,000.00	1,800,000.00
15	NNANNANNADOZIE	300,000.00	300,000.00	300,000.00
16	ROSE NJOKU	80,000.00	80,000.00	80,000.00
17	OGU I. FERDINAND	80,000.00	80,000.00	80,000.00
18	DIALA EMMA	80,000.00	80,000.00	80,000.00
19	OBIALORJOVITA	80,000.00	80,000.00	80,000.00
20	OKEREKE EMMA JOE	80,000.00	80,000.00	80,000.00
21	MBAWUIKE ONYINYECHI	80,000.00	80,000.00	80,000.00
22	ONUOHA CHINONSO	110,000.00	110,000.00	110,000.00

23	NWACHUKWU BLESSING	80,000.00	80,000.00	80,000.00
24	DURUEKEPRISCA	80,000.00	80,000.00	80,000.00
25	OGUAMANAMOBIOA	80,000.00	80,000.00	80,000.00
26	EKE ANAYO	80,000.00	80,000.00	80,000.00
27	OLEBARA EDDY	80,000.00	80,000.00	80,000.00
28	OSUOHA E. A.	982,432.00	982,432.00	982,432.00
29	NDUKWU S. I.	397,364.00	397,364.00	397,364.00
30	IBECHEOZOR R.	100,000.00	100,000.00	100,000.00
31	UCHEGBU AGNES	782,694.42	782,364.00	782,364.00
32	NWOSU D. C.	50,000.00	50,000.00	50,000.00
33	HON. IJEZIE JOEFRANK	3,300,000.00	3,300,000.00	1,300,000.00
34	UGBOAJA CHARLES	100,000.00	100,000.00	100,000.00
35	AYOZIE VICTOR	890,000.00	890,000.00	890,000.00
36	NJOKU, L. C.	560,000.00	560,000.00	560,000.00
37	IWU, J. C.	500,000.00	500,000.00	500,000.00
38	ONWUEGBUCHU, T. C.	401,790.00	401,790.00	401,790.00
39	OKPARA CHUKWUEMEKA	145,000.00	145,000.00	145,000.00
40	ONWUKWUBE ANDRA	25,000.00	25,000.00	25,000.00

41	HON. JULIUS ONYENEHO	1,600,000.00	1,600,000.00	1,600,000.00
42	HON. IBE IJEOMA	350,000.00	350,000.00	350,000.00
43	HON. EGEJURU CHIJOKE	350,000.00	350,000.00	350,000.00
44	ONUOHA KINGSLEY	50,000.00	50,000.00	50,000.00
45	NWUBU GERALDINE	100,000.00	100,000.00	100,000.00
46	HON. CHRISTOPHER NKITI	100,000.00	100,000.00	100,000.00
47	HON. JUDE MBACHU	1,521,605.00	1,521,605.00	1,411,605.00
48	IREARO GODSWILL	50,000.00	50,000.00	50,000.00
49	OKOROIKE CHIKA	4,900,000.00	4,900,000.00	1,000,000.00
50	OKOROIKE UCHENNA	900,000.00	900,000.00	450,000.00
51	NNEKE GODWIN	480,000.00	480,000.00	240,000.00
52	OKOROJI CHARLES	550,000.00	550,000.00	220,000.00
53	ONONOGBO MAGRET	240,000.00	240,000.00	120,000.00
54	EGBULONU ADINDU	480,000.00	480,000.00	120,000.00
55	NWIMO MARY	120,000.00	120,000.00	120,000.00
56	OKEREKE GERTRUDE	200,000.00	200,000.00	100,000.00
57	IKPO CHIDIEBERE	840,000.00	840,000.00	120,000.00
58	AMACHI OSONDU	780,000.00	780,000.00	120,000.00

59	NWACHUKWU MALTILDA	420,000.00	420,000.00	120,000.00
60	NNOKEAFOR ONYEKACHI	400,000.00	400,000.00	100,000.00
61	NWAGBO ANGES NDIDI	120,000.00	120,000.00	120,000.00
62	HERBERT OSUJI	520,000.00	520,000.00	40,000.00
63	OKORO THERESA	520,000.00	520,000.00	40,000.00
64	EMEKA CHUKWU	520,000.00	520,000.00	40,000.00
65	CHIOMA IGBO	520,000.00	520,000.00	40,000.00
66	NWANEKWU OBINNA	520,000.00	520,000.00	40,000.00
67	EBIRIM EBERE	520,000.00	520,000.00	40,000.00
68	NWABUGWU ONYELIKE	520,000.00	520,000.00	40,000.00
69	EBIRIM KELECHI	520,000.00	520,000.00	40,000.00
70	RICHARD IKE	520,000.00	520,000.00	40,000.00
71	FERDINAD OGU	520,000.00	520,000.00	40,000.00
72	ARISUKWU LONGINUS	520,000.00	520,000.00	40,000.00
73	LINUS IWUMUNE	520,000.00	520,000.00	40,000.00
74	GODDY ONUOHA	520,000.00	520,000.00	40,000.00
75	EMENALOM ANTHONY	520,000.00	520,000.00	40,000.00
76	MENSA IJEOMA	60,000.00	60,000.00	

77	ONYEANA FRANKLYN	600,000.00	600,000.00	
78	UZOWURU LIVINA	600,000.00	600,000.00	
79	HON. CHIEF GEOFRANK IJEZIE EZE	9,460,000.00	0.00	
80	HON. MRS. GEOFRANK IJEZIE EZE	600,000.00	0.00	
	Sub - Total Imprest	51,270,330.42	41,210,000.00	<u>22,920,000.00</u>
15	<u>SERVICE ADVANCES:</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
15.1	PROJECT ADVANCE			
	GRADING OF RURAL ROADS			
	ONYIA C.B	77,145,700.00	77,145,700.00	77,145,700.00
	MAYOR EZE	59,500,000.00	59,500,000.00	59,500,000.00
	EGBULONUADINDU	<u>25,635,000.00</u>	<u>25,635,000.00</u>	<u>25,635,000.00</u>
	Franklyn Onyeananam	9,000,000.00	9,000,000.00	162,280,700.00
	Sub- Total Grading	171,280,700.00	171,280,700.00	
	Egbulonu Adindu	<u>17,000,000.00</u>	<u>17,000,000.00</u>	<u>17,000,000.00</u>
	BUILDING OF OPEN SHOPS			
	Engr. Egbulonu Adindu	7,000,000.00	7,000,000.00	7,000,000.00

	BUILDING OF SLAUGHTER HOUSE			
	Engr. Egbulonu Adindu	3,650,000.00	3,650,000.00	3,650,000.00
	BOREHOLE MAINTENANCE AND ELECTRIFICATION.			
	Engr. Egbulonu Adindu	5,000,000.00	5,000,000.00	5,000,000.00
	Sub- Total Project Advances	203,930,700.00	203,930,700.00	194,930,700.00
15.2	<u>PERSONALADVANCES</u>			
1	AMAGHIRO K.O.	190,000.00	190,000.00	
2	AMAKO LINUS	90,000.00	90,000.00	190,000.00
3	AMADI NGOZI	77,000.00	77,000.00	90,000.00
4	AKAEDU E.A.	(250,000.00)	(250,000.00)	77,000.00
5	AKPASUO S.O.	340,000.00	340,000.00	(250,000.00)
6	ENGR. POLYCARP O.	13,000.00	13,000.00	340,000.00
7	ADIADI INNOCENT	60,000.00	60,000.00	13,000.00
8	ANYANWU J.A.	10,500.00	10,500.00	60,000.00
9	ANOCHIWA JULIET	40,000.00	40,000.00	10,500.00
10	ANUNUNKEM NDUBUISI	5,000.00	5,000.00	40,000.00
11	ANYANWU CANICE	27,500.00	27,500.00	5,000.00
12	AMAJIRIONWU C.O.C.	173,000.00	173,000.00	27,500.00

13	AGUGUOM C.J.	3,151,000.00	3,151,000.00	173,000.00
14	ARIRIAHU COL. EMMA	1,553,000.00	1,553,000.00	3,151,000.00
15	AWURU A.O.	(530,000.00)	(530,000.00)	1,553,000.00
16	ASONYE VINCENT	26,111.00	26,111.00	(530,000.00)
17	ANYANWU J.C. (MRS)	125,000.00	125,000.00	26,111.00
18	AMAJUOYI M.A.	7,900.00	7,900.00	125,000.00
19	AMAEFULA A.C.	160,000.00	160,000.00	7,900.00
20	ANYANWU I.O.	2,000.00	2,000.00	160,000.00
21	OKIKA HILLARY	38,300.00	38,300.00	2,000.00
22	OPARA ANTHONY	1,000.00	1,000.00	38,300.00
23	IKWUSOMEN C.A.C.	3,635,956.07	3,635,956.07	1,000.00
24	NJOKU MICHAEL	10,000.00	10,000.00	3,635,956.07
25	NJOKU PETER	450,683.00	450,683.00	10,000.00
26	IBEZIM K.C.	273,452.00	273,452.00	450,683.00
27	OKORO CHUKWUMA	301,000.00	301,000.00	273,452.00
28	OGU I.O. (MRS)	14,000.00	14,000.00	301,000.00
29	OKORO BONIFACE	30,000.00	30,000.00	14,000.00
30	ALAEFULE RAYMOND	155,870.00	155,870.00	30,000.00

31	EZEJI CHARLES	575,000.00	575,000.00	155,870.00
32	EZEJI WILLIAM	2,000.00	2,000.00	575,000.00
33	UGWU MARY (MRS)	2,000,000.00	2,000,000.00	2,000.00
34	EZIUKA WILLIAM	2,000.00	2,000.00	2,000,000.00
35	HON. AMAECHI FESTUS	212,500.00	212,500.00	2,000.00
36	NNADOZIE JONATHAN	80,100.00	80,100.00	212,500.00
37	UKANERO B.O.	4,000.00	4,000.00	80,100.00
38	HON. WILLY U. OGUAMA	255,000.00	255,000.00	4,000.00
39	VALENTINE OKEOMA	208,500.00	208,500.00	255,000.00
40	IWUAGWU A.C.	671,000.00	671,000.00	208,500.00
41	HON. NZE S.O.D. ONUOHA	178,500.00	178,500.00	671,000.00
42	MADUAWUCHI IWUAGWU	20,000.00	20,000.00	178,500.00
43	NJOKU ALEXANDER	5,200.00	5,200.00	20,000.00
44	LOLO TINA IWUNZE	910,500.00	910,500.00	5,200.00
45	KWARA C.C.	925,000.00	925,000.00	910,500.00
46	EMERIBE C.N.	10,000.00	10,000.00	925,000.00
47	ONONIWU CORDELIA	616,700.00	616,700.00	10,000.00
48	OSUEKE C.C.	1,384,800.00	1,384,800.00	616,700.00

49	EZEKWEM F. C.	4,000.00	4,000.00	1,384,800.00
50	OGUI. N.	6,500.00	6,500.00	4,000.00
51	LOUIS UGWUNALI	20,000.00	20,000.00	6,500.00
52	SORONNADI J.C.	129,000.00	129,000.00	20,000.00
53	IWOZOR PEDRO	350,000.00	350,000.00	129,000.00
54	CHIEF SIMEON IWUNZE	1,807,950.00	1,807,950.00	350,000.00
55	ONYECHEFULE STEPHEN	165,500.00	165,500.00	1,807,950.00
56	DURU MATHEW	10,000.00	10,000.00	165,500.00
57	HON. NGOZI OSUJI	894,040.00	894,040.00	10,000.00
58	ONYEKA PATRICK	5,800.00	5,800.00	894,040.00
59	HON. ENGR. OKORO D.	250,000.00	250,000.00	5,800.00
60	HON. EMMA EWURUM I.	1,879,300.00	1,879,300.00	250,000.00
61	CLEMENT DURUEKE	200,000.00	200,000.00	1,879,300.00
62	ANYAGHARA LINUS	200,000.00	200,000.00	200,000.00
63	OMAH PIUS OMEH	200,000.00	200,000.00	200,000.00
64	NWAKWUSI C. C.	230,000.00	230,000.00	200,000.00
65	CHIMA AZIM (HON.)	200,000.00	200,000.00	230,000.00
66	IBEAWUCHI NGOZI	300,000.00	300,000.00	200,000.00

67	AMAJIRIONWU M. E. N.	500,000.00	500,000.00	300,000.00
68	DIKE JAPHET	29,609.00	29,609.00	500,000.00
69	NWOKE SAMUEL	126,550.00	126,550.00	29,609.00
70	EKEZIE CHIAKA L.	3,000.00	3,000.00	126,550.00
71	EZEM NKECHINYEREM	500.00	500.00	3,000.00
72	OGUMEZIM SYLVANUS	773,500.00	773,500.00	500.00
73	OSIGWE B. N.	1,968,000.00	1,968,000.00	773,500.00
74	NNABUIHE FUSTUS	5,000.00	5,000.00	1,968,000.00
75	OKEKE M.C.	1,850,150.00	1,850,150.00	5,000.00
76	EKWERIKE C. O.	44,978.00	44,978.00	1,850,150.00
77	NWACHUKWU GODFREY	928,217.00	928,217.00	44,978.00
78	IHEKAIRE M. C. (MR.)	1,800,000.00	1,800,000.00	928,217.00
79	ONUKAGHA K. C. A.	75,500.00	75,500.00	1,800,000.00
80	LADYD.C. NWACHUKWU	450,000.00	450,000.00	75,500.00
81	OSUEKE RUFUS	9,000.00	9,000.00	450,000.00
82	MTAKWE AUGUSTINE	90,500.00	90,500.00	9,000.00
83	NDUKA A.C.	219,500.00	219,500.00	90,500.00
84	NJOKU AUGUSTINE	66,400.00	66,400.00	219,500.00

85	MBANUSI ANTHONIA C.	49,536.00	49,536.00	66,400.00
86	EZEALA ANTHONY	122,500.00	122,500.00	49,536.00
87	NDUBUEZE G. E.	5,502.00	5,502.00	122,500.00
88	NWOKEOCHA A. M. I.	569,400.00	569,400.00	5,502.00
89	OGBONNA G. O.	1,489,000.00	1,489,000.00	569,400.00
90	IBE STANLEY	50,000.00	50,000.00	1,489,000.00
91	CHUKWUNYERE C.C.	773,000.00	773,000.00	50,000.00
92	OSUJI GODDY	7,500.00	7,500.00	773,000.00
93	NWAEBO C.C.	13,000.00	13,000.00	7,500.00
94	IWUOHA PETER	9,000.00	9,000.00	13,000.00
95	G. BABATUNDE	125,000.00	125,000.00	9,000.00
96	ONUOHA EUCHARIA	60.00	60.00	125,000.00
97	IHEANETU AUGUSTINE	200,000.00	200,000.00	60.00
98	ONYENALI INNOCENT	162,500.00	162,500.00	200,000.00
99	EZEKWEM R.O.	513,000.00	513,000.00	162,500.00
100	EHIRIM G.M.N.	64,000.00	64,000.00	513,000.00
101	SORONNADI I.O.	5,000.00	5,000.00	64,000.00
102	CHIJOKE LOVEDAY	30,000.00	30,000.00	5,000.00

103	IDI AKPELU	220,000.00	220,000.00	30,000.00
104	AMADI O. INNOCENT	69,670.00	69,670.00	220,000.00
105	NWANAEGBO P.J.	1,940,000.00	1,940,000.00	69,670.00
106	NWAEMEH KELECHI	5,000.00	5,000.00	1,940,000.00
107	EZE C.E. OKORIKE	250,000.00	250,000.00	5,000.00
108	IKE P. NGOZI	80,000.00	80,000.00	250,000.00
109	IWUALA BETHRAM	125,000.00	125,000.00	80,000.00
110	EKECHUKWU BENJAMINE	24,000.00	24,000.00	125,000.00
111	CHIEKE C.A. (MRS)	1,538,111.00	1,538,111.00	24,000.00
112	OGUGUA C.N.	3,000.00	3,000.00	1,538,111.00
113	E.O. UKADO	840,000.00	840,000.00	3,000.00
114	DIAKU B.U. (MR)	130,000.00	130,000.00	840,000.00
115	EKE VITALIS	331,111.00	331,111.00	130,000.00
116	EMEFI CHUKWUEMEKA	100,000.00	100,000.00	331,111.00
117	HON. ONYEDIRE OBIOMA	200,000.00	200,000.00	100,000.00
118	HON. AMADI C. STANLEY	120,000.00	120,000.00	200,000.00
119	HON. MRS. STELLA O. LAZ.	50,000.00	50,000.00	120,000.00
120	IZUOGU KELECHI	13,600.00	13,600.00	50,000.00

121	NWOKE IMMACULETA	18,000.00	18,000.00	13,600.00
122	CHIEF TONY BLACK NDUKA	415,600.00	415,600.00	18,000.00
123	UZOUKWU COMFORT	475,600.00	475,600.00	415,600.00
124	OSUAGWU E. U.	156,000.00	156,000.00	475,600.00
125	UKAECHU BARTHRAM	25,000.00	25,000.00	156,000.00
126	NJOKU JOSEPH	30,000.00	30,000.00	25,000.00
127	NWACHUKWU VITALIS	75,000.00	75,000.00	30,000.00
128	OHA IJEOMA	30,000.00	30,000.00	75,000.00
129	MR. OGOR EDWIN	60,000.00	60,000.00	30,000.00
130	CHIEF OPARA EMMA	75,000.00	75,000.00	60,000.00
131	MBALISI VICTOR	75,000.00	75,000.00	75,000.00
132	LADY CHARITY NDUKA	300,000.00	300,000.00	75,000.00
133	EDEMEKWIOTU CHRIS	50,000.00	50,000.00	300,000.00
134	IRECHUKWU CLETUS	(122,500.00)	(122,500.00)	50,000.00
135	NWOKE I. O.	18,000.00	18,000.00	(122,500.00)
136	OGOR CHINEDU	38,845.00	38,845.00	18,000.00
137	ONYEANU OLIVER	5,000.00	5,000.00	38,845.00
138	NNA CHARLES	80,000.00	80,000.00	5,000.00

139	NWACHUKWU COMFORT	35,000.00	35,000.00	80,000.00
140	DURU KYRIAN	500.00	500.00	35,000.00
141	EMEH EMEKA	5,000.00	5,000.00	500.00
142	ONYEKA PATRICK	12,000.00	12,000.00	5,000.00
143	ONUOHA A. I. (CHIEF)	1,520,000.00	1,520,000.00	12,000.00
144	ONUOHA KINGSLEY	126,111.00	126,111.00	1,520,000.00
145	OGAIDI K. C.	33,000.00	33,000.00	126,111.00
146	OKORO AUGUSTINE	45,000.00	45,000.00	33,000.00
147	UZOIGWE CHUDI	45,000.00	45,000.00	45,000.00
148	EMM. JOE OKEREKE	65,000.00	65,000.00	45,000.00
149	ETUKUDOH GODWIN	25,000.00	25,000.00	65,000.00
150	NDUBUEZE NWOKEJI	8,000.00	8,000.00	25,000.00
151	IBECHEOZORI. N.	(465,000.00)	(465,000.00)	8,000.00
152	IRENE IGWE	30,000.00	30,000.00	(465,000.00)
153	DIKE INNOCENT	10,000.00	10,000.00	30,000.00
154	EMENALO EMMANUEL	10,000.00	10,000.00	10,000.00
155	IWUZIE UREWUCHI	10,000.00	10,000.00	10,000.00
156	OKORO IZUCHUKWU	10,000.00	10,000.00	10,000.00

157	UZONDU KATE	266,000.00	266,000.00	10,000.00
158	EZIRIM LONGINUS	160,000.00	160,000.00	266,000.00
159	ELECHI IFEANYI	10,000.00	10,000.00	160,000.a-00
160	HON. MRS. HOLDA OPARA	878,400.00	878,400.00	10,000.00
161	OKECHUKWU DIKE	10,000.00	10,000.00	878,400.00
162	NJOKU CHIME	10,000.00	10,000.00	10,000.00
163	OLERU MOSES	80,000.00	80,000.00	10,000.00
164	DIKE OBIALOR	1,500.00	1,500.00	80,000.00
165	ENWEREN MICHAEL	3,000.00	3,000.00	1,500.00
166	DIKE GODSON	925,000.00	925,000.00	3,000.00
167	MARIE CHIDUBE	440,000.00	440,000.00	925,000.00
168	CHIEF J. L. NWACHUKWU	1,544,200.00	1,544,200.00	440,000.00
169	ONYEMAOBI CHINYERE	120,000.00	120,000.00	1,544,200.00
170	OLEDIKE EMMANUEEL	933,900.00	933,900.00	120,000.00
171	SIR. T. IKEM MBARIE	660,000.00	660,000.00	933,900.00
172	HON. VAL. IKE	1,681,250.00	1,681,250.00	660,000.00
173	HON. ISRAEL EKEZIE	100,000.00	100,000.00	1,681,250.00
174	OGOKE N.A.	10,000.00	10,000.00	100,000.00

175	UKACHUA CAJETHAN	8,500.00	8,500.00	10,000.00
176	NWAOKORO CHINENYE	5,000.00	5,000.00	8,500.00
177	OBODO A.N.	400,000.00	400,000.00	5,000.00
178	PRINCE ECHEDO J. C.	75,000.00	75,000.00	400,000.00
179	EVANS IROANYA	640,000.00	640,000.00	75,000.00
180	CHUKWUEMEKA ENYIAKA	(655,000.00)	(655,000.00)	640,000.00
181	SAM OSUJI	700,000.00	700,000.00	(655,000.00)
182	OGUIJE UDOKA	49,980.00	49,980.00	700,000.00
183	EKPUNOBI MINNIE	530,200.00	530,200.00	49,980.00
184	HON. EMMA NWOKOCHA	250,620.00	250,620.00	530,200.00
185	ODIGA O.S.	850,000.00	850,000.00	250,620.00
186	NWACHUKWU CHINWEUBA	38,800.00	38,800.00	850,000.00
187	OSUJI GODWIN	7,500.00	7,500.00	38,800.00
188	UGBAJA C.U.	80,111.00	80,111.00	7,500.00
189	HON. J.D.C. NWACHUKWU	750,000.00	750,000.00	80,111.00
190	IBEZIE FAUSTLINUS	1,350.00	1,350.00	750,000.00
191	UGWUNKWO V.C.	120,000.00	120,000.00	1,350.00
192	NWOKORO INNOCENT	54,500.00	54,500.00	120,000.00

193	OKWUNMA G.O.C.	1,835,000.00	1,835,000.00	54,500.00
194	EKWEGH ROSELINE	14,000.00	14,000.00	1,835,000.00
195	IGBEGBULEM M ANTHONY	(9,500.00)	(9,500.00)	14,000.00
196	EZEOGU R. C. O.	460,000.00	460,000.00	(9,500.00)
197	ONWUSOR CHRIS	139,900.00	139,900.00	460,000.00
198	EMECHEM STEPHEN	1,500.00	1,500.00	139,900.00
199	NWOBI CHRISTIAN C.	126,575.05	126,575.05	1,500.00
200	ENGR. M. C. UKEACHU	223,000.00	223,000.00	126,575.05
201	HON. MRS. ROSE IGBOKWE	(50,000.00)	(50,000.00)	223,000.00
202	HON. JOE FRANK IJEZIE	6,840,000.00	6,840,000.00	(50,000.00)
203	ONUOHA V.A.	441,111.00	441,111.00	6,840,000.00
204	HON. OHALETA C. L.	1,583,600.00	1,583,600.00	441,111.00
205	UZOUKWU M. A.	1,410,940.00	1,410,940.00	1,583,600.00
206	OGIDI P. U.	60,000.00	60,000.00	1,410,940.00
207	NWADIKE G. C.	81,399.00	81,399.00	60,000.00
208	DURU L. C.	430,400.00	430,400.00	81,399.00
209	HON. LEO OGUERI	1,822,500.00	1,822,500.00	430,400.00
210	JOHN ONWU C.	1,834,196.00	1,834,196.00	1,822,500.00

211	EGWUOGWU D. O.	780,000.00	780,000.00	1,834,196.00
212	ELENDU A. P.	6,000.00	6,000.00	780,000.00
213	ONYECHEFU CHINELO	35,200.00	35,200.00	6,000.00
214	IWU S. C.	246,150.00	246,150.00	35,200.00
215	EDELY OGOR	150,000.00	150,000.00	246,150.00
216	ONYEAJU CHINWENDU	3,000.00	3,000.00	150,000.00
217	CHIBUIKE IWUCHUKWU	10,000.00	10,000.00	3,000.00
218	AKUSHIE CLEMENTINA	50,000.00	50,000.00	10,000.00
219	ALAOMA NWOSU	200,000.00	200,000.00	50,000.00
220	DURU MARTIN	133,000.00	133,000.00	200,000.00
221	NDUKA ALOY C.	790,194.00	790,194.00	133,000.00
222	MRS. LIZZY ODU	592,194.00	592,194.00	790,194.00
223	UGWU E. O.	915,350.00	915,350.00	592,194.00
224	NWACHUKWU NOBLE	305,000.00	305,000.00	915,350.00
225	NWACHUKWU G. E.	1,929,959.00	1,929,959.00	305,000.00
226	NNABUIHE FESTUS	64,770.00	64,770.00	1,929,959.00
227	MADUFORO JUSTICE	20,000.00	20,000.00	64,770.00
228	HON. TOBY COLEMAN	456,260.00	456,260.00	20,000.00

229	ASAGWARA ELIZABETH	4,000.00	4,000.00	456,260.00
230	EZEKWEM F. C.	306,500.00	306,500.00	4,000.00
231	MICHAEL OHALETE	369,800.00	369,800.00	306,500.00
232	NZE LAWRENCE DIKE	592,510.00	592,510.00	369,800.00
233	NWOKE SAMUEL	41,904.00	41,904.00	592,510.00
234	MICHAEL NJOKU	12,930.00	12,930.00	41,904.00
235	IWUS.C.	241,150.00	241,150.00	12,930.00
236	EBOH CALLISTUS	5,000.00	5,000.00	241,150.00
237	AMADI STELLA	20,000.00	20,000.00	5,000.00
238	HON. EBERE OSUJI	555,000.00	555,000.00	20,000.00
239	DIALA BENEDICT	22,500.00	22,500.00	555,000.00
240	AGIKWA E. E.	14,500.00	14,500.00	22,500.00
241	LADY RUBBY DIKE	36,000.00	36,000.00	14,500.00
242	ULOWURU MARY	30,000.00	30,000.00	36,000.00
243	EZEJI BIANCA	30,000.00	30,000.00	30,000.00
244	MRS. CHARITY EZEJI	36,000.00	36,000.00	30,000.00
245	MRS. PAULINA OGUERI	36,000.00	36,000.00	36,000.00
246	IWUOHA CHRISTIAN	1,350.00	1,350.00	36,000.00

247	CHIMOB I OKOROJI	500.00	500.00	1,350.00
248	OKOLI ESTHER	3,500.00	3,500.00	500.00
249	NNABUIHE THEOPHILUS	2,000.00	2,000.00	3,500.00
250	MRS. OSUJI PATIENCE	36,000.00	36,000.00	2,000.00
251	NJOKU BERNADINE	23,635.94	23,635.94	36,000.00
252	EMMANUEL UBEKWE	2,580,500.00	2,580,500.00	23,635.94
253	CHUKWUMERE M. C.	4,180.00	4,180.00	2,580,500.00
254	ANYANWU DOMINIC	48,800.00	48,800.00	4,180.00
255	NZE AKWAIWU E. O.	940,260.00	940,260.00	48,800.00
256	MRS. NWOSU H. O.	504,450.00	504,450.00	940,260.00
257	MBACHU W. O. U.	522,500.00	522,500.00	504,450.00
258	ANYANWU F.	1,864,900.00	1,864,900.00	522,500.00
259	IBE EMEKA	15,000.00	15,000.00	1,864,900.00
260	ONUEGBU B. I.	483,798.00	483,798.00	15,000.00
261	IWUOHA PETER	103,000.00	103,000.00	483,798.00
262	AWUZIE LONGINUS O.	28,970.00	28,970.00	103,000.00
263	IGWE VICTOR	100,000.00	100,000.00	28,970.00
264	MR. EMERIBE E. N.	146,600.00	146,600.00	100,000.00

265	ONUOHA FESTUS	20,000.00	20,000.00	146,600.00
266	NZE UZOCHUKWU CHIBENEME	1,516,000.00	1,516,000.00	20,000.00
267	AHAKOR UDENZE D.	100,000.00	100,000.00	1,516,000.00
268	IWUCHUKWU E. O.	45,000.00	45,000.00	100,000.00
269	NNANWATA E. O.	4,000.00	4,000.00	45,000.00
270	HON. CHARLES IBEKWE	1,549,000.00	1,549,000.00	4,000.00
271	IBECHEOZOR C. O.	2,000.00	2,000.00	1,549,000.00
272	HON. EBOH C.O.	1,997,500.00	1,997,500.00	2,000.00
273	HON. IWUOHA E. A.	229,000.00	229,000.00	1,997,500.00
274	UDEZE S. U.	3,000.00	3,000.00	229,000.00
275	AKANWA A. I.	2,549,740.00	2,549,740.00	3,000.00
276	ONWUKA BENNETH	64,700.00	64,700.00	2,549,740.00
277	OKPARA EMEKA	35,000.00	35,000.00	64,700.00
278	OGUIJE UDOKA	1,500.00	1,500.00	35,000.00
279	NWARU A. O.	9,500.00	9,500.00	1,500.00
280	ONUOHA V. A.	20,000.00	20,000.00	9,500.00
281	NWACHUKWU EMEKA	887,500.00	887,500.00	20,000.00
282	NWADIKE E. O.	32,500.00	32,500.00	887,500.00

283	IHEANACHO C. O.	2,000.00	2,000.00	32,500.00
284	IWUOHA ANITA	2,000.00	2,000.00	2,000.00
285	AHAMEFULE RAYMOND	156,340.00	156,340.00	2,000.00
286	ORJIAKO EMMANUEL	24,700.00	24,700.00	156,340.00
287	EWUZIE SAMUEL	46,150.00	46,150.00	24,700.00
288	UGORJI RICHARD	10,000.00	10,000.00	46,150.00
289	MBAH EDITH	3,000.00	3,000.00	10,000.00
290	OKAFOR KELVIN	13,000.00	13,000.00	3,000.00
291	ENEMEKU UCHENNA	43,000.00	43,000.00	13,000.00
292	EZEALA NDUBUISI	5,000.00	5,000.00	43,000.00
293	CHIOMA C. E. O.	38,000.00	38,000.00	5,000.00
294	ANYANWU C. A.	112,000.00	112,000.00	38,000.00
295	NWACHUKWU G. A.	100,000.00	100,000.00	112,000.00
296	ANYANWU U. O.	25,000.00	25,000.00	100,000.00
297	IBE E. N.	33,000.00	33,000.00	25,000.00
298	UDO AKPAN	64,000.00	64,000.00	33,000.00
299	NWACHUKWU CHARITY	30,000.00	30,000.00	64,000.00
300	CHIEF NNAJI B. I.	126,000.00	126,000.00	30,000.00

301	NWACHUKWU HOPE	30,000.00	30,000.00	126,000.00
302	NWAEJI CHRISPER	70,000.00	70,000.00	30,000.00
303	OSUJI MAGARET	3,000.00	3,000.00	70,000.00
304	ORJI CHUKA	6,390,850.00	6,390,850.00	3,000.00
305	EKWONMA ALPHONSUS	43,000.00	43,000.00	6,390,850.00
306	AKUSIE C.	10,000.00	10,000.00	43,000.00
307	EHIRIM MERCY	15,000.00	15,000.00	10,000.00
308	NDUKWE M. C.	3,000.00	3,000.00	15,000.00
309	NJOKU A. U.	60,000.00	60,000.00	3,000.00
310	EKEOPARA JOY	2,500.00	2,500.00	60,000.00
311	EMMA S.	718,145.00	718,145.00	2,500.00
312	EJIMADU J. C.	42,100.00	42,100.00	718,145.00
313	ESINULO J.	100,000.00	100,000.00	42,100.00
314	HON. OKORO N. C.	240,490.00	240,490.00	100,000.00
315	OGUIKE H. O.	6,000.00	6,000.00	240,490.00
316	IJEOMA J. E.	20,000.00	20,000.00	6,000.00
317	OGU TONY	1,500.00	1,500.00	20,000.00
318	OHALETE OSSI	553,650.00	553,650.00	1,500.00

319	CHIEF NJOKU J. I. J.	2,600,000.00	2,600,000.00	553,650.00
320	OKENEDE G. E.	700.00	700.00	2,600,000.00
321	NWACHUKWU LIZZY	100,000.00	100,000.00	700.00
322	NDUKAUBA IFEYINWA	4,000.00	4,000.00	100,000.00
323	IWUAGWU OBINNA	80,300.00	80,300.00	4,000.00
324	ONYEKA CLARA	40,000.00	40,000.00	80,300.00
325	MRS. CHUKWU C.C.	20,000.00	20,000.00	40,000.00
326	EKWUEME ROSE	38,185.00	38,185.00	20,000.00
327	IBEKWE MARTINE	20,000.00	20,000.00	38,185.00
328	HON. IWUOHA EMMA	25,000.00	25,000.00	20,000.00
329	NJOKU JOHN	2,600,000.00	2,600,000.00	25,000.00
330	NJOKU BEN	1,500.00	1,500.00	2,600,000.00
331	EGBULONU R. B. A.	5,000.00	5,000.00	1,500.00
332	MRS. IBEZIM CHIOMA	27,000.00	27,000.00	5,000.00
333	OTUONYE MAGNUS	3,000.00	3,000.00	27,000.00
334	UWAKWE E. U.	30,000.00	30,000.00	3,000.00
335	ANOKWURU A. N.	2,500,000.00	2,500,000.00	30,000.00
336	ENGR. AKUJIOBI OKEY	5,000,000.00	5,000,000.00	2,500,000.00

337	ONWUEGBUCHU T. C.	3,150,000.00	3,150,000.00	5,000,000.00
338	HON. MBAWUIKE ONYINTECHI	15,000.00	15,000.00	3,,150,000.00
339	IKEAZOTA B. U.	4,000.00	4,000.00	15,000.00
340	ONYECHEFU DAVID	1,500.00	1,500.00	4,000.00
341	ENGR. OBIOMA ANYANWU	4,200,000.00	4,200,000.00	1,500.00
342	OLIVER IGBE	2,000,000.00	2,000,000.00	4,200,000.00
343	AMURI V. O.	2,000,000.00	2,000,000.00	2,000,000.00
344	EKWERIKE C. O.	9,000.00	9,000.00	2,000,000.00
345	UZOWURU S. C.	2,000.00	2,000.00	9,000.00
346	OSUJI P. M.	60,000.00	60,000.00	2,000.00
347	NZE EKWUEME CHRISTIAN	20,000.00	20,000.00	60,000.00
348	EDWIN OLEBARA (HON.)	10,000.00	10,000.00	20,000.00
349	NWENIEH KELECHI	2,000.00	2,000.00	10,000.00
350	IKE NGOZI	10,000.00	10,000.00	2,000.00
351	NZE OKORO C. E.	60,000.00	60,000.00	10,000.00
352	ONYENAWUCHI INNOCENT	715,000.00	715,000.00	60,000.00
353	ONUOHA L. U.	20,000.00	20,000.00	715,000.00
354	SORONNADI I. O.	2,000.00	2,000.00	20,000.00

355	AHAMEFULE EVARISTUS	79,000.00	79,000.00	2,000.00
356	EKEOMA ALBERT	500,000.00	500,000.00	79,000.00
357	NWANEGBO P. J.	1,142,000.00	1,142,000.00	500,000.00
358	AKUJUOBI PETER	8,200.00	8,200.00	1,142,000.00
359	OBASI CONLET	10,000.00	10,000.00	8,200.00
360	OKORO VITALIS	50,000.00	50,000.00	10,000.00
361	AMARAM ANTHONIA	2,500.00	2,500.00	50,000.00
362	NNIRIM SABINUS	2,500.00	2,500.00	2,500.00
363	OKOROAFOR BEN	60,000.00	60,000.00	2,500.00
364	NWAEBO BEN.	25,000.00	25,000.00	60,000.00
365	NWAEBO C. C.	10,000.00	10,000.00	25,000.00
366	EMEH HYACINTH	600.00	600.00	10,000.00
367	VINCENT ASONYE	(484,255.59)	(484,255.59)	600.00
368	EZEALA MARY	1,500.00	1,500.00	(484,255.59)
369	ONUOHA CHINONSO	1,500.00	1,500.00	1,500.00
370	NWAOSU ESTHER	20,000.00	20,000.00	1,500.00
371	DURU D.U.	29,140.00	29,140.00	20,000.00
372	ONYEGBULE JAPHET	8,580.00	8,580.00	29,140.00

373	MBEREKPE C. C.	7,314.00	7,314.00	8,580.00
374	EGWIM KENNETH	60,000.00	60,000.00	7,314.00
375	OSUJI CHARLES	1,500,000.00	1,500,000.00	60,000.00
376	HON. NJOKU EMMA	103,000.00	103,000.00	1,500,000.00
377	NWAIWU ANGELA	24,800.00	24,800.00	103,000.00
378	IROJIOGU T. S. M.	52,455.00	52,455.00	24,800.00
379	HON. EGEH P. C.	250,000.00	250,000.00	52,455.00
380	AGU A. U.	40,056.00	40,056.00	250,000.00
381	ODUAH EMEKA	2,200,000.00	2,200,000.00	40,056.00
382	OKERE F. N.	2,901,000.00	2,901,000.00	2,200,000.00
383	EZE T. N.	4,000.00	4,000.00	2,901,000.00
384	IWUZOR PEDRO	55,000.00	55,000.00	4,000.00
385	OGU SAMUEL	2,000.00	2,000.00	55,000.00
386	NWADIMEGWU PAULINUS	1,800,000.00	1,800,000.00	2,000.00
387	AKUMEA T. E.	1,200.00	1,200.00	1,800,000.00
388	ONYEKE PATRICK	1,200.00	1,200.00	1,200.00
389	NWOKE HYGINUS	35,000.00	35,000.00	1,200.00
390	HON. OKORO D.	60,000.00	60,000.00	35,000.00

391	IBEAUWUCH NGOZI	2,000.00	2,000.00	60,000.00
392	SOETAN MICHAEL LEKAN	8,000.00	8,000.00	2,000.00
393	IHEDIOHA HYGINUS	17,500.00	17,500.00	8,000.00
394	ANYANWU KEVIN	700.00	700.00	17,500.00
395	EZEKIEL SILAS	200,000.00	200,000.00	700.00
396	ODU UCHE	25,000.00	25,000.00	200,000.00
397	EJENONU OKECHUKWU	3,000.00	3,000.00	25,000.00
398	OSUOHA E. A.	175,000.00	175,000.00	3,000.00
399	NJOKU PRECIOUS	35,000.00	35,000.00	175,000.00
400	MTAKWE AUGUSTINE	2,000.00	2,000.00	35,000.00
401	INNOCENT ONYEANULI	8,000.00	8,000.00	2,000.00
402	UWAKWE M.	5,000.00	5,000.00	8,000.00
403	NWOKORO JOSHUA	160,000.00	160,000.00	5,000.00
404	ALANEME CLEMENTINA	30,805.00	30,805.00	160,000.00
405	IBENYE E. N.	(20,000.00)	(20,000.00)	30,805.00
406	KORIE J. O.	180,000.00	180,000.00	(20,000.00)
407	MRS. RUBY EMELE	(240,000.00)	(240,000.00)	180,000.00
408	OPARA ISAAC	89,800.00	89,800.00	(240,000.00)

409	EZEAKA DAMIAN	5,000.00	5,000.00	89,800.00
410	UWAKWE OKOROAFOR	12,000.00	12,000.00	5,000.00
411	NWAKOR HUMPHREY	11,335.00	11,335.00	12,000.00
412	HON. OKEOMA U. A.	2,972,500.00	2,972,500.00	11,335.00
413	NJOKU ALEXANDER	11,503.00	11,503.00	2,972,500.00
414	AMAJUOYI REMIGIUS	3,507.00	3,507.00	11,503.00
415	NWANERI MAURICE	12,440.00	12,440.00	3,507.00
416	LAWRENCE IHEANACHO IKE	45,000.00	45,000.00	12,440.00
417	HON. OKOROJI CHRIS	1,210,000.00	1,210,000.00	45,000.00
418	OBI ANDREW	1,400.00	1,400.00	1,210,000.00
419	IHEZUE VERONICA	14,742.00	14,742.00	1,400.00
420	NWACHUKWU C. U.	86,120.00	86,120.00	14,742.00
421	JABES KETANDU GOLD	18,560.00	18,560.00	86,120.00
422	EZEM NKEDINYOLE	12,560.00	12,560.00	18,560.00
423	ANYANWU L.C.	15,000.00	15,000.00	12,560.00
424	OKORO BENJAMIN	19,365.00	19,365.00	15,000.00
425	JOHN DANIEL	3,000,000.00	3,000,000.00	19,365.00
426	NKEANACHOR JOHN A	20,000.00	20,000.00	3,000,000.00

427	NZE ONUOHA S. O. D.	1,811,000.00	1,811,000.00	20,000.00
428	AFFOR A. W.	130,000.00	130,000.00	1,811,000.00
429	OBI S. E.	105,000.00	105,000.00	130,000.00
430	OSUJI NGOZI	100,000.00	100,000.00	105,000.00
431	ONWUBUARIRI C. Y.	1,030,000.00	1,030,000.00	100,000.00
432	OCHIAGHA EMMANUEL A.C.	(70,804.00)	(70,804.00)	1,030,000.00
433	ANYANWU ALBERT	25,000.00	25,000.00	(70,804.00)
434	NWANYANWU CHINYERE	(277.00)	(277.00)	25,000.00
435	HON. ADA CHARLES OSUJI	251,598.00	251,598.00	(277.00)
436	IWUJI ALICE	430,000.00	430,000.00	251,598.00
437	OGUMEZIE SYLVANUS	2,362,598.00	2,362,598.00	430,000.00
438	NWAFOR JAMES	39,548.00	39,548.00	2,362,598.00
439	AKWAIWU E. D.	80,000.00	80,000.00	39,548.00
440	IWUEZE GABRIEL	2,150.00	2,150.00	80,000.00
441	UKANDU C. A.	2,715.00	2,715.00	2,150.00
442	NWACHUKWU D. C.	44,000.00	44,000.00	2,715.00
443	OKORO CHUKWUMA	43,500.00	43,500.00	44,000.00
444	ENWONEM VITALIS	2,500,000.00	2,500,000.00	43,500.00

445	EGBU STELLA	17,486.00	17,486.00	2,500,000.00
446	NWANYINMA PETER	(977.00)	(977.00)	17,486.00
447	UHENUKWU HENRY	2,244.00	2,244.00	(977.00)
448	ANYANWU SYLVANUS	54,224.00	54,224.00	2,244.00
449	ONYEMAOBI BARTHOLOMEW	23,976.00	23,976.00	54,224.00
450	ODOEMENA GILBERT	54,623.92	54,623.92	23,976.00
451	SUNDAY OKUNOLA	17,000.00	17,000.00	54,623.92
452	CHIEF IWUELE E. O.	1,000,000.00	1,000,000.00	17,000.00
453	ONUEGBU OBINNA	2,500,000.00	2,500,000.00	1,000,000.00
454	OSUJI BLESSING	25,000.00	25,000.00	2,500,000.00
455	OSUJI A. A.	300.00	300.00	25,000.00
456	OFOEGBU BANABAS	100.00	100.00	300.00
457	MRS. PEARLY ONUEGBU	53,000.00	53,000.00	100.00
458	ASIOBI E. M.	19,850.00	19,850.00	53,000.00
459	ANYACHIE P. I.	110,500.00	110,500.00	19,850.00
460	NNABUIKE P.	11,250.00	11,250.00	110,500.00
461	NWASIKE S. C.	200.00	200.00	11,250.00
462	UWAKWE EUCHARIA	45,500.00	45,500.00	200.00

463	LEMDI FELIX	2,000.00	2,000.00	45,500.00
464	EKE ONYEMA	250,500.00	250,500.00	2,000.00
465	AKOBUNDU SUNDAY	12,907.08	12,907.08	250,500.00
466	NWOHA PRIMUS	2,433.00	2,433.00	12,907.08
467	NZE EKWUEME CHRIS	340,000.00	340,000.00	2,433.00
468	ONYECHEFU CHINELO	14,030.00	14,030.00	340,000.00
469	OSUJI GODWILL	10,000.00	10,000.00	14,030.00
470	IHEME CHUKWUMA	24,343.00	24,343.00	10,000.00
471	NJOKU AUGUSTINE	7,100.00	7,100.00	24,343.00
472	H.R.H. EZE IHEME DECKIN	50,000.00	50,000.00	7,100.00
473	OKPARA EUCHARIA	20,904.00	20,904.00	50,000.00
474	OSUJI MARTIN	150,000.00	150,000.00	20,904.00
475	NDUBUISI NWOKE	10,275.00	10,275.00	150,000.00
476	KADURU	35,900.00	35,900.00	10,275.00
477	NWABIAZIE CHIMA	78,500.00	78,500.00	35,900.00
478	ONYEUKWU C. U.	600,000.00	600,000.00	78,500.00
479	OBODO A. N.	40,000.00	40,000.00	600,000.00
480	OKORO CHIDI	10,000.00	10,000.00	40,000.00

481	OBIECHEFU I.D.	2,157,700.00	2,157,700.00	10,000.00
482	OPARA H.A.	42,000.00	42,000.00	2,157,700.00
483	FESTUS IHEZIE	2,400.00	2,400.00	42,000.00
484	NDUKWE M.C.	23,000.00	23,000.00	2,400.00
485	IHUGBA P.C. (MRS)	2,436,111.00	2,436,111.00	23,000.00
486	UBOH E.O.	373,000.00	373,000.00	2,436,111.00
487	ONUKUBA A.	60,000.00	60,000.00	373,000.00
488	STEPHEN OBASI C.	300,000.00	300,000.00	60,000.00
489	UCHEGBU A.O.	2,461,111.00	2,461,111.00	300,000.00
490	ONWAUGBUMBA POLYCARP	(13,000.00)	(13,000.00)	2,461,111.00
491	IFEANYI ELECHI	20,000.00	20,000.00	(13,000.00)
492	NKWUSHI CHINEDU C.	(25,000.00)	(25,000.00)	20,000.00
493	EZE RICHARD	3,410,000.00	3,410,000.00	(25,000.00)
494	IHUOMA A.C.	4,000.00	4,000.00	3,410,000.00
495	DURU MARTIN C.	133,000.00	133,000.00	4,000.00
496	MR. CHUKWU CALLISTUS	50,000.00	50,000.00	133,000.00
497	MR. EGBULONU NJOKU	17,000.00	17,000.00	50,000.00
498	UKEACHU C.A.	3,000.00	3,000.00	17,000.00

499	OBIAJUNWA C.	30,000.00	30,000.00	3,000.00
500	OHALETE MERCY	62,400.00	62,400.00	30,000.00
501	RAY IWUALA	50,000.00	50,000.00	62,400.00
502	NDUKA IFEANYI P.	(30,000.00)	(30,000.00)	50,000.00
503	OKEKE CYRIL	5,000.00	5,000.00	(30,000.00)
504	ORIE GRACE	100,000.00	100,000.00	5,000.00
505	OPARA GRACE	115,000.00	115,000.00	100,000.00
506	ANYOKA E.C.	70,000.00	70,000.00	115,000.00
507	OKECHUKWU OKERE	625,000.00	625,000.00	70,000.00
508	OBI JACINTA	1,500.00	1,500.00	625,000.00
509	NWOKEKE ALOYSIUS	(10,239,000.00)	(10,239,000.00)	1,500.00
510	IKERI ROSE	(50,000.00)	(50,000.00)	(10,239,000.00)
512	ONYENOBI C.I	590,000.00	590,000.00	(50,000.00)
513	KEKE CYPRIAN	370,704.00	370,704.00	590,000.00
514	ONYEMAECHI VINCENT	6,500.00	6,500.00	370,704.00
515	EMENIKE IWUAGWU J.	817,000.00	817,000.00	6,500.00
516	ORJIAKU EMMANUEL	(10,000.00)	(10,000.00)	817,000.00
517	NWACHUKWU U.U.	20,000.00	20,000.00	(10,000.00)

518	NWACHUKWU CINEDU OBI	773,189.55	773,189.55	20,000.00
519	OPARA OSITA	140,000.00	140,000.00	773,189.55
520	OBINNA NWACHUKWU	138,000.00	138,000.00	140,000.00
521	ANAYO NWACHUKWU	9,000.00	9,000.00	138,000.00
522	MADUMERE C.M.	33,000.00	33,000.00	9,000.00
523	HON. OBIOMA ONYECHE	(50,000.00)	(50,000.00)	33,000.00
524	AMADI A.I.	60,000.00	60,000.00	(50,000.00)
525	NWARA A.O.	4,000.00	4,000.00	60,000.00
526	EPUM EMEKA	60,000.00	60,000.00	4,000.00
527	ALANEME	6,300.00	6,300.00	60,000.00
528	ALAERUO C.C.	46,000.00	46,000.00	6,300.00
529	OPARA CHARLES	370,000.00	370,000.00	46,000.00
530	NNANYERE S.N.	150,000.00	150,000.00	370,000.00
531	IBEAGI E.A.	150,000.00	150,000.00	150,000.00
532	HON. M.C. OSUJI	300,000.00	300,000.00	150,000.00
533	NWAWUIKE RAYMOND	60,000.00	60,000.00	300,000.00
534	SEBASTINE UTAZI	60,000.00	60,000.00	60,000.00
535	NWARUYA NICHOLAS	419,100.00	419,100.00	60,000.00

536	ANYANWU C.O.C.	2,100,000.00	2,100,000.00	419,100.00
537	IGWE P.B.	471,000.00	471,000.00	2,100,000.00
538	NJOKU A.U.	1,630,000.00	1,630,000.00	471,000.00
539	ETTOH S.N.	692,500.00	692,500.00	1,630,000.00
540	CHIMEZIE IHEANYI	1,510,500.00	1,510,500.00	692,500.00
541	EGBUCHULAM F.O.	550,790.00	550,790.00	1,510,500.00
542	IBENYERE	65,000.00	65,000.00	550,790.00
543	ANAMEGE S. N.	17,000.00	17,000.00	65,000.00
544	NGALORU GETRUDE	60,000.00	60,000.00	17,000.00
545	EZECHUKWU ADLINE	60,000.00	60,000.00	60,000.00
546	NJOKU MARY JUDITH	515,700.00	515,700.00	60,000.00
547	ADIU JOY N.	27,000.00	27,000.00	515,700.00
548	IKPO CHIDIEBERE	601,000.00	601,000.00	27,000.00
549	NWACHUKWU BARY	90,000.00	90,000.00	601,000.00
550	IBECHEOZOR ROWLAND	1,300,000.00	1,300,000.00	90,000.00
551	CHUKS OSUJI	500,000.00	500,000.00	1,300,000.00
552	NWACHUKWU CHINWEUBA	2,000.00	2,000.00	500,000.00
553	AKUTUS KENNETH	20,000.00	20,000.00	2,000.00

554	ONWUACHUMBA POLYCARP	30,000.00	30,000.00	20,000.00
555	NJOKU CHIMA	33,000.00	33,000.00	30,000.00
556	PRINCE JOHNSON OBIALOR	90,000.00	90,000.00	33,000.00
557	AKUCHIE MICHAEL	20,000.00	20,000.00	90,000.00
558	NWORORO INNOCENT	2,000.00	2,000.00	20,000.00
559	EHIRIM MERCY	10,000.00	10,000.00	2,000.00
560	OHALETE MICHAEL	391,000.00	391,000.00	10,000.00
561	DOMINIC ANYANWU	16,000.00	16,000.00	391,000.00
562	EKE VITALIS	331,111.00	331,111.00	16,000.00
563	HON. NNANNA OSUNDU	7,974,960.00	7,974,960.00	331,111.00
564	CHUKWU JANE	212,000.00	212,000.00	7,974,960.00
565	MADUARO JUSTICE	120,000.00	120,000.00	212,000.00
566	STANLEY NDUKWU	513,000.00	513,000.00	120,000.00
567	HON. F. I. OGU	45,000.00	45,000.00	513,000.00
568	EHIRIM G. M. N.	10,000.00	10,000.00	45,000.00
569	EZEALA NATHAN	58,500.00	58,500.00	10,000.00
570	T. C. ONWUEGBU	10,000.00	10,000.00	58,500.00
571	S. I. NDUKWU	18,000.00	18,000.00	10,000.00

572	MBAMARA IKECHUKWU	5,000.00	5,000.00	18,000.00
573	NWACHUKWU GODFREY	48,800.00	48,800.00	5,000.00
574	HON. OKEREKE J.	65,000.00	65,000.00	48,800.00
575	ANAMEGE S. A.	14,000.00	14,000.00	65,000.00
576	ONUOHA V. A.	422,000.00	422,000.00	14,000.00
577	HON. OBIALOR JOHNSON	65,000.00	65,000.00	422,000.00
578	PRINCE OBIALOR O.	75,200.00	75,200.00	65,000.00
579	NJOKU A. U.	15,000.00	15,000.00	75,200.00
580	ONYIA C. B.	6,202,000.00	6,202,000.00	15,000.00
581	ABILITY NWACHUKWU	4,142,340.00	4,142,340.00	6,202,000.00
582	GEOFRANK IJEZIE	2,050,000.00	2,050,000.00	4,142,340.00
583	MARY ORIE EZIHE	15,000.00	15,000.00	2,050,000.00
584	MADUMERE C.M.	15,000.00	15,000.00	15,000.00
585	NWAIGWE A.C	157,500.00	157,500.00	15,000.00
586	HON. ACHA OSUJI FRANK	2,806,625.00	2,806,625.00	157,500.00
587	NDUKA PASCHAL	90,000.00	90,000.00	2,806,625.00
588	EMENIKE NZEKA	83,798.00	83,798.00	90,000.00
589	IHEKERONYE E. (MRS)	10,000.00	10,000.00	83,798.00

590	NKENJIKA P. O.	338,000.00	338,000.00	10,000.00
591	EZEKWEM B. U.	89,100.00	89,100.00	338,000.00
592	HILARY DURU	1,000.00	1,000.00	89,100.00
593	OFUONYE LAWRENCE	350,000.00	350,000.00	1,000.00
594	S. B IWUOZO	11,700.00	11,700.00	350,000.00
595	OKORO H. C.	30,000.00	30,000.00	11,700.00
596	I. O. AMADI	99,670.00	99,670.00	30,000.00
597	CLANS NNANNA	80,000.00	80,000.00	99,670.00
598	OFFOR A. N.	130,000.00	130,000.00	80,000.00
959	PRINCE E. O. UKADO	1,090,000.00	1,090,000.00	130,000.00
600	EJEH PATRICK	50,000.00	50,000.00	1,090,000.00
601	OHAMENE R.C	6,000.00	6,000.00	50,000.00
602	ALAEJUO C. C.	90,000.00	90,000.00	6,000.00
603	EHIRIM P. O.	90,000.00	90,000.00	90,000.00
604	AHANEKU THEOPHILUS	8,300.00	8,300.00	90,000.00
605	ONUKWUBE ANDRA	50,000.00	50,000.00	8,300.00
606	HON. ONUOHA CHINONSO	285,000.00	285,000.00	50,000.00
607	UZOECHI DENNIS	11,000.00	11,000.00	285,000.00

608	HON. ROSE NJOKU	70,000.00	70,000.00	11,000.00
609	HON. EMMA DIALA	70,000.00	70,000.00	70,000.00
610	HON. JOVITA OBIALOR	130,000.00	130,000.00	70,000.00
611	HON. BLESSING NWACHUKWU	70,000.00	70,000.00	130,000.00
612	MBANUSI ANTHONY	49,536.00	49,536.00	70,000.00
613	DURUEKE PRISCA	70,000.00	70,000.00	49,536.00
614	HON. OBIOMA OGUAMANAM	70,000.00	70,000.00	70,000.00
615	HON. ANAYO EKE	70,000.00	70,000.00	70,000.00
616	NWOSU D. C.	50,000.00	50,000.00	70,000.00
617	NJOKU L. C.	480,000.00	480,000.00	50,000.00
618	UGBOAJA CHARLES	100,000.00	100,000.00	480,000.00
619	IWU J. C.	315,000.00	315,000.00	100,000.00
620	OPARA CHUKWUEMEKA	275,000.00	275,000.00	315,000.00
621	AYOZIE VICTOR	600,000.00	600,000.00	275,000.00
622	EZE GODWIN	25,000.00	25,000.00	600,000.00
623	NWESIKA SAMPSON	10,000.00	10,000.00	25,000.00
624	IHEZUE FAUSTINUS	7,000.00	7,000.00	10,000.00
625	ONYEKA MARYANN	10,000.00	10,000.00	7,000.00

626	C.B.I ONYIA	6,600,000.00	6,600,000.00	10,000.00
627	LADY NGOZI OGUIKE	2,812,980.40	2,812,980.40	6,600,000.00
628	IKPO CHIDIEBERE	10,000.00	10,000.00	2,812,980.40
629	MADUMERE	1,022,799.58	1,022,799.58	10,000.00
630	EHIRIM OBINNA	1,400,00.00	1,400,00.00	1,022,799.58
631	ENGR. IFEANYI UBA	230,000.00	230,000.00	
632	ELUCHIE EDITH	100,000.00	100,000.00	
633	PASTOR CHINWE EBERE	50,000.00	50,000.00	
634	EUGENE UKACHUKWU	100,00.00	100,00.00	
635	IHUGBA PERPETUA	10,000.00	10,000.00	
636	UZOWURU UGOCHUKWU	2,050,000.00	2,050,000.00	
637	ANYAOHA CHAMBERLYN	3,350,000.00	3,350,000.00	
638	ADIMEKWE MARIA	391,637.00	391,637.00	
639	SHIRIM KELECHI	2,000,000.00	2,000,000.00	
640	AMADI JANETH	8,230,726.41	0.00	
	Sub-Total Personal Advances	245,041,121.41	236,810,395.00	
	Grand -Total Service Advances	448,971,821.41	440,741,095.00	228,628,758.00

16	<u>UNREMITTED DEDUCTIONS:</u>		<u>Actual 2023</u>		2022
16.1	<u>UNREMITTED TAXES:</u>	BALANCE B/D N'm	DURING YEAR N'm	BALANCE C/D N'm	N'm
	Pay As you Earn (PAYE)	2,925,549.27	0.00	2,925,549.27	2,925,549.27
	Value Added Tax (VAT)	7,824,078.84	0.00	7,824,078.84	7,824,078.84
	Withholding Tax (WHT)	<u>8,290,917.43</u>	<u>0.00</u>	<u>8,290,917.43</u>	<u>8,290,917.43</u>
	Sub-Total Un-remitted Taxes	<u>19,040,545.54</u>	<u>0.00</u>	<u>19,040,545.54</u>	<u>19,040,545.54</u>
16.2	<u>UNREMITTED DEDUCTIONS FROM SUNDRY:</u>				
	NULGE Basic Dues	395,239.00	0.00	395,239.00	395,239.00
	Finance Welfare Dues	295,547.00	0.00	295,547.00	295,547.00
	Staff Welfare Scheme	931,602.00	0.00	931,602.00	931,602.00
	MHWU	254,750.03	0.00	254,750.03	254,750.03
	NANNM	325,573.00	0.00	325,573.00	325,573.00
	Health Dues	990,739.05	0.00	990,739.05	990,739.05
	Agric Welfare Scheme	357,950.00	0.00	357,950.00	357,950.00
	PRS Welfare Dues	70,200.00	0.00	70,200.00	70,200.00
	Administration Welfare	631,662.00	0.00	631,662.00	631,662.00
	Works Welfare	192,420.00	0.00	192,420.00	192,420.00
	Social Dev. Welfare	206,200.00	0.00	206,200.00	206,200.00
	Sub-Total Un-remitted Deductions	<u>4,651,882.08</u>	<u>0.00</u>	<u>4,651,882.08</u>	<u>4,651,882.08</u>
	Grand Total Un-remitted Deductions	<u>23,692,427.62</u>	<u>0.00</u>	<u>23,692,427.62</u>	<u>23,692,427.62</u>

17	DEPOSITS:		
		2023 ₦'m	2022 ₦'m
1	EGWIM LINGA NGOZI	33,100.00	33,100.00
2	IBE MARY	8,283.00	8,283.00
3	ANYIK CHIBUIKE	8,185.00	8,185.00
4	OBINECHE PETER	5,901.00	5,901.00
5	MADUAFORKEM	13,246.00	13,246.00
6	OMOLOJA A. B.	5,000.00	5,000.00
7	N. Y. S. C.	5,000.00	5,000.00
8	BABANDELE KERUMI	835,000.00	835,000.00
9	H. R. H. EZEIBEZIM GEORGE	518,000.00	518,000.00
10	UWALAKA JUDITH	4,000.00	4,000.00
11	OKORIGWEIFEOMA	9,000.00	9,000.00
12	EMELLERUBBY (MRS.)	58,500.00	58,500.00
13	BUREAU FOR LOCAL GOVT.	2,000.00	2,000.00
14	EKEOMA JOY CHINASA	6,000.00	6,000.00
15	OLUOGBO JONATHAN	3,000.00	3,000.00
16	PRIMUS NWAOGBO	18,024.00	18,024.00
17	NJOKU OGECHI	24,750.00	24,750.00
18	OKORO CHARLES	1,391.00	1,391.00
19	FAYOSE IFELODUNA	5,000.00	5,000.00
20	EGBUCHERE LYNDA	6,687.00	6,687.00
21	DURU JUDITH	17,080.00	17,080.00
22	DURU CHIDIEBERE	14,153.00	14,153.00
23	HON. INNOCENT ONYENAWULE	204,153.00	204,153.00
24	ADA NWAIGWE	204,650.00	204,650.00
25	CYRIACUS EKEZIE	204,650.00	204,650.00
26	ISRAEL EKEZIE	100,000.00	100,000.00
27	INNOCENT IHEDIOHA	18,200.00	18,200.00
28	BARR. GREG. OSUJI	18,200.00	18,200.00
29	ONONIWU C. (HOD AGRIC.)	16,800.00	16,800.00
30	EJIAYE NGOZI	54,000.00	54,000.00
31	ELENDU COSMAS	1,000.00	1,000.00
32	UZOMA JOHN	6,000.00	6,000.00
33	IWUORISHA KENNEDY	3,000.00	3,000.00
34	SORONNADI I. O.	10,000.00	10,000.00
35	OLUIGBO IJEOMA	8,800.00	8,800.00
36	EZIRIM DONATUS	8,250.00	8,250.00
37	OLUONYE MARY	7,900.00	7,900.00
38	IKE L. I.	88,500.00	88,500.00
39	MBEREKPE CHINYERE	15,000.00	15,000.00
40	NZE ONUOHA S. O. D.	50,000.00	50,000.00
41	ANYIAM ODINELE	14,500.00	14,500.00
42	EZE BENEDICTA	8,250.00	8,250.00
43	ONWU JOHN	29,250.00	29,250.00
44	EMMANUEL JAMES	3,000.00	3,000.00
45	NNAJI LILIAN	3,000.00	3,000.00
46	UGIRI DEVELOPMENT CENTRE	13,825.00	13,825.00
47	OBEGBU CALLISTUS	62,218.00	62,218.00
48	IBE MARY	8,283.00	8,283.00
49	ANYIKWE CHIBUIKE	8,185.00	8,185.00
50	OBINECHE PETER C.	5,901.00	5,901.00

51	MADUEKENKEM	13,246.00	13,246.00
52	OMOLOGO A. B.	5,000.00	5,000.00
53	BABANDELE KERUMI	5,000.00	5,000.00
54	ESTHER NWOSU	9,099.00	9,099.00
55	OZOEMENA LOUIS	1,679.00	1,679.00
56	OKEKE M. C.	45,130.00	45,130.00
57	OKPARA OLIVER	3,020.00	3,020.00
58	AMAJUOYI MARCILLINUS	15,264.00	15,264.00
59	UGOIWUOZOR S.	26,495.00	26,495.00
60	OGBONNA G. O.	49,520.00	49,520.00
61	ANYANWU S. A. (MRS.)	2,500.00	2,500.00
62	EKERIKE C. O.	50,400.00	50,400.00
63	NGOZI IKE	6,000.00	6,000.00
64	ONUKWUGHA CHINELO	2,145.00	2,145.00
65	NWAOKORO INNOCENT	6,300.00	6,300.00
66	ANYASOR MAURICE	6,000.00	6,000.00
67	IWUOHA S. B.	78,000.00	78,000.00
68	ANYAEHIE PATRICK	48,045.00	48,045.00
69	NWOSU A. O.	25,592.00	25,592.00
70	DIKE JAPHET	25,606.00	25,606.00
71	NJOKU ATHANASIOS	23,106.00	23,106.00
72	UDOKA OGUIKE	39,320.00	39,320.00
73	CHRISTIAN NWAObi	26,600.00	26,600.00
74	EZEALLA DAMIAN	7,938.00	7,938.00
75	DURU L. C.	160,300.00	160,300.00
76	HON. NWAIGWE A. C.	157,500.00	157,500.00
77	ONUEGBU B. I.	35,000.00	35,000.00
78	HON. CHRIS OKOROJI	837,500.00	837,500.00
79	IWUJI ALICE	172,000.00	172,000.00
80	NWABUEZE CHIMA	79,500.00	79,500.00
81	OCHIAGHA A. E. C.	114,504.00	114,504.00
82	NZEKA EMENIKE	83,978.00	83,978.00
83	NDUBUEZE G. E.	19,000.00	19,000.00
84	IHEKORONYE E. E. (MRS.)	10,000.00	10,000.00
85	NKEMJIKA A. O.	338,000.00	338,000.00
86	AKUEDU A. E.	520,000.00	520,000.00
87	OTUONYE LAWRENCE	350,000.00	350,000.00
88	IWUOZO S. B.	111,700.00	111,700.00
89	NWAOSU ESTHER (MRS.)	59,000.00	59,000.00
90	LADY EDNA MBARIE	180,500.00	180,500.00
91	NKEMJIKA EMMA (MRS.)	207,383.50	207,383.50
92	ORJI F. M.	37,020.00	37,020.00
93	OKIKA HILARY	2,941.00	2,941.00
94	EKWEGHARIRI H.	748.00	748.00
95	AMAECHI FESTUS	385,400.00	385,400.00
96	AMAECHI M. O.	16,652.00	16,652.00
97	CHIEF UCHE R. M.	24,600.00	24,600.00
98	DIKE F. C.	176,500.00	176,500.00
99	UGBAJU C. I.	700,800.00	700,800.00
100	CHIEF OBI A.	376,000.00	376,000.00
101	NWAKARISI C. C.	47,000.00	47,000.00
102	IKEAZOTA B. U.	17,300.00	17,300.00
103	IWUOZOR C. C.	180,000.00	180,000.00

104	NZE BEN TONY	411,804.00	411,804.00
105	OLUZUE VICTOR CHINEDU	6,804.00	6,804.00
106	UBA OWERRI	201,222.00	201,222.00
107	OBIEFULE B. N.	31,720.00	31,720.00
108	OGUELOKA CHIDINMA	500.00	500.00
109	NWAIHIM JOSEPH	2,000.00	2,000.00
110	IWUNZE CHINEDU	70,804.00	70,804.00
111	UKONU BENEDICT	17,427.00	17,427.00
112	EHIRIM L. O.	48,800.00	48,800.00
113	NDUKA ADOLPHUS	47,800.00	47,800.00
114	OGUGUA C. C.	398,260.00	398,260.00
115	ADIBE LIVINUS	5,197.00	5,197.00
116	OKOROCHA STELLA MARIS	10,145.00	10,145.00
117	OGBONNA EDNA E.	2,000.00	2,000.00
118	OBINELO ANGELA A.	2,000.00	2,000.00
119	NWOKE CHIALUKA	2,000.00	2,000.00
120	EZEALA UCHECHI J.	2,000.00	2,000.00
121	UCHECHUKWU CHIDINMA	2,000.00	2,000.00
122	UKANDU ELIZABETH	2,000.00	2,000.00
123	NJOKU IJEOMA	2,000.00	2,000.00
124	ACHONYE DORIS C.	2,000.00	2,000.00
125	EMETO ADANNA	2,000.00	2,000.00
126	IBEZIM BENNETT F.	2,000.00	2,000.00
127	OFOHA EMMANUEL M.	6,000.00	6,000.00
128	UZOUKWU UCHENNA	8,000.00	8,000.00
129	ENEBERI DANIEL O	6,000.00	6,000.00
130	IBE CHINYERE D.	8,000.00	8,000.00
131	OKORONKWO CHIKA E.	6,000.00	6,000.00
132	IBEZIM IFEOMA D.	6,000.00	6,000.00
133	ACHI UGOCHUKWU	4,000.00	4,000.00
134	ONUNWA HENRY	4,000.00	4,000.00
135	EDUM FAITH C.	4,000.00	4,000.00
136	OKORIE JULIETH	4,000.00	4,000.00
137	ESINULO O.	4,000.00	4,000.00
138	IHUOMAJOVITA	4,000.00	4,000.00
139	ONWUCHURUBA N.	7,000.00	7,000.00
140	DIKE FABIANU.	2,000.00	2,000.00
141	ALOZIE CHINEDU	4,000.00	4,000.00
142	AMAIKE NKEIRU	4,000.00	4,000.00
143	OBINZE H. C.	4,000.00	4,000.00
144	UJUHMMAKU	4,000.00	4,000.00
145	AKAONYEAMARACHI	4,000.00	4,000.00
146	NWACHUKWU L.	4,000.00	4,000.00
147	UCHE CHIAMAKA	8,000.00	8,000.00
148	MMADU ANURIKA	4,000.00	4,000.00
149	UFONDU CATHERINE	20,201.00	20,201.00
150	NJOKU M. O.	30,938.00	30,938.00
151	MBAMARA IFEANYI E.	10,970.00	10,970.00
152	OKORO CHARLES	10,970.00	10,970.00
153	EKE TIMOTHY	18,653.00	18,653.00
154	EGBIKWE EDWARD	55,000.00	55,000.00
155	OCEANIC BANK PLC	102,979.00	102,979.00
156	HON. M. C. UKEACHU	182,704.00	182,704.00

157	HON. JOEFRANK IJEZIE	182,704.00	182,704.00
158	MBAMA DEV. CENTRE	39,648.00	39,648.00
159	OZOR EUNICE	4,000.00	4,000.00
160	OKORO NGOZI	25,000.00	25,000.00
161	EX-LEPROSY	9,000.00	9,000.00
162	ADULT EDUCATION	187,929.00	187,929.00
163	SUNDRY PA's	325,188.00	325,188.00
164	LEGAL ADVISER	72,000.00	72,000.00
165	NEPAD	266,392.00	266,392.00
166	SUNDRY I. T.	196,000.00	196,000.00
167	SUNDRY STAFF	198,938.50	198,938.50
168	UNCLAIMED ALLOWANCES	<u>0.00</u>	<u>0.00</u>
	Total Deposit	12,019,344.00	12,019,344.00

MENTARY NOTES 2023

IBANO LOCAL GOVERNMENT COUNCIL

MENTARY NOTE 1

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

LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TO
25,138,266.93	21,453,742.02	8,622,673.01	18,881,305.16	4,050,000.00	3,089,365. 98	98,346,948.14		6,000,000.00	35,558,216.92	4,248,363.16	
25,016,789.93	21,370,616.31	8,623,205.15	18,886,892.09	4,050,000.00	3,089,365. 98	108,758,891.25	4,000,000.00	6,000,000.00	35,558,216.92	4,248,363.16	
25,016,789.93	21,197,682.39	8,620,915.84	19,851,660.69	4,050,000.00	3,089,365. 98	65,546,875.37	4,000,000.00	6,000,000.00	35,558,216.92	4,248,363.16	
25,016,789.93	21,031,669.55	8,595,556.41	19,882,274.61	4,050,000.00	3,089,365. 98	52,405,787.80	4,000,000.00	6,000,000.00	35,558,216.92	4,248,363.16	
25,016,789.93	20,832,098.86	8,591,048.49	21,733,272.07	4,050,000.00	3,089,365. 98	186,131,820.81	4,000,000.00	6,000,000.00	35,558,216.92	4,248,363.16	
25,016,789.93	20,573,099.36	8,588,684.70	22,032,506.54	4,050,000.00	3,089,365. 98	65,239,337.73	4,000,000.00	6,000,000.00	35,558,216.92	4,248,363.16	
25,816,393.68	21,087,194.92	9,354,497.25	23,223,350.80	4,100,000.00	3,089,365. 98	75,602,495.03	4,000,000.00	6,000,000.00	35,558,216.92	4,248,363.16	
25,690,998.93	20,853,466.50	9,352,493.87	23,260,387.84	4,100,000.00	3,089,365. 98	93,604,936.48	4,000,000.00	6,000,000.00	35,558,216.93	4,248,363.16	
25,793,508.84	20,679,392.75	9,340,087.51	23,654,378.80	4,100,000.00	3,089,365. 98	113,816,950.85	4,000,000.00	6,000,000.00	35,558,216.93	4,248,363.16	
28,171,278.25	21,389,134.26	9,616,724.09	23,695,694.75	4,100,000.00	3,089,365. 98	283,015,461.88	4,000,000.00	6,000,000.00	35,558,216.93	4,248,363.16	
28,171,278.25	21,358,084.53	9,615,076.56	23,874,147.15	4,100,000.00	3,089,365. 98	76,814,961.49	4,000,000.00	6,000,000.00	35,558,216.93	4,248,363.16	
47,931,321.49	33,731,518.71	14,708,348.45	23,880,879.94	4,100,000.00	3,089,365. 98	173,988,813.37	8,000,000.00	6,000,000.00	35,558,216.93	4,248,363.16	
331,796,996.02	265,557,700.16	113,629,311.33	262,856,750.44	48,900,000.00	37,072,391.76	1,393,273,280.20	48,000,000.00	72,000,000.00	426,698,603.09	50,980,357.92	

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.

	SUPPLEMENTARY NOTE 2		
2	<u>INTERNALLY GENERATED REVENUE (IGR):</u>		
		2023	2022 N'm
	<u>MONTH:</u>		
	January	223,500.00	117,200.00
	February	6,900.00	149,600.00
	March	69,400.00	411,700.00
	April	22,600.00	103,300.00
	May	263,200.00	40,300.00
	June	135,400.00	362,900.00
	July	59,400.00	74,000.00
	August	63,600.00	107,900.00
	September	18,600.00	71,000.00
	October	61,300.00	83,960.00
	November	22,900.00	214,100.00
	December	<u>106,900.00</u>	<u>73,000.00</u>
	Total	<u>1,051,700.00</u>	<u>1,830,360.00</u>

EXPLANATORY NOTES 2023

ISIALA MBANO Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,059,813,149.71
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.09
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	122,980,357.92
	TOTAL	3,050,765,390.92

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	331,796,996.02
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.16
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.34
4	Salaries and Allowances of Political Office Holders.	48,900,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.73
6	Pensions to Local Govt. Retired Staff.	262,856,750.46
	TOTAL	1,059,813,149.71

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:

S/No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	72,000,000.00
2	Over Head Cost Released to Council of Traditional Rulers .	27,322,450.89
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of PAYE Deductions to Authorized Agency	
6	Release of Imprests to Local Government Officials	24,000,000.00
7	Release of Security Vote	24,000,000.00
8	Others overhead expenses direct incurred from releases to Local Government Councils	463,703.70
	TOTAL	171,740,357.92

4. 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 :

S/No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,258,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.36
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	66,919,000.00
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,752,217,603.09



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF ISU
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

ISU LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Isu Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December, 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

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

- a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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 revenue collected on a monthly basis from the State Joint Local Government Account (SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account (SJLGA) transfers. The Council's 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.

GOVERNMENT OF IMO STATE OF NIGERIA
ISU LOCAL GOVERNMENT

Local Council Secretariat, Umundugba

Our Ref:..... Your Ref:..... Date: 3/1/2024.

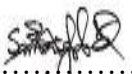
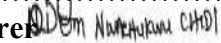
ISU LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST
DECEMBER, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

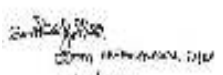
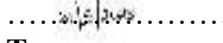
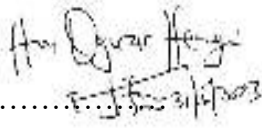
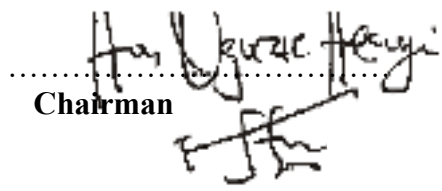
These Financial Statements have been prepared by the Treasurer of Isu Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash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

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

Signed  31/12/2023
Treasurer  **Date: 3/1/2024**

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

In our opinion, these Financial Statements fairly reflect the financial position of the Isu Local Government Council as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.


Treasurer  
Chairman  
Date: 3/1/2024 **Date: 3rd January 2024**

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF ISU LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED
31ST DECEMBER, 2023

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts of Isu Local Government Council for the year ended 31st December, 2023 has been audited.

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

RESPONSIBILITY STATEMENT FOR AUDITING

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

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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

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/15/B/Vol.II/2024

(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
28th June, 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Isu Local Government Council of Imo State for the year ended 31st December, 2023 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

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

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACARB.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State.

ISU LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2023

ANNUAL BUDGET 2023		Notes	2023	2022
			N'm	N'm
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
2,092,874,350.00	Statutory Allocation from SJLGA	1	2,924,822,424.43	2,006,522,671.72
	State Government Internally Generated Revenue (IGR)	2		0.00
	INTERNALLY GENERATED REVENUE	3		
10,000,000.00	Capitation Rate		0.00	6,500.00
17,000,000.00	Property Rate		0.00	310,000.00
34,926,810.00	Licenses, Fines, Fees and Royalty		966,700.00	1,648,100.00
16,821,290.00	Earnings from Commerce		0.00	2,000.00
604,870.00	Rent on Local Govt. Property		0.00	15,000.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
1,800,000.00	Grants, Aid and Reimbursement		0.00	0.00
81,152,970.00	Miscellaneous		0.00	0.00
162,305,940.00	Total Internally Generated Revenue		966,700.00	1,981,600.00
0.00	Other Revenue Sources	4	0.00	0.00
2,256,180,290.00	Total Inflow from Operating Activities (A)		2,925,789,124.43	2,008,504,271.72
	<u>Payments:</u>			
574,345,800.00	Personnel Cost	5	971,986,183.22	944,733,573.06
318,045,720.00	Overhead Cost	6	138,141,944.08	100,627,603.10
0.00	Security Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farms Project	8	0.00	0.00
0.00	COVID -19 Palliative	9	0.00	0.00
1,502,136,430.00	Capital Expenditure	10	1,742,182,603.09	896,452,252.31
0.00	Interest Payment		0.00	0.00
2,394,527,950.00	Total Outflow from Operating Activities (B)		2,876,310,730.39	1,965,813,428.47
(139,347,660.00)	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		49,478,394.04	42,690,843.25

	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
<u>0.00</u>	Dividends Received		0.00	<u>0.00</u>
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
<u>0.00</u>	Repayment of Loans		0.00	<u>0.00</u>
0.00	Net Cash Flow from Financing Activities		0.00	0.00
0.00	Net Cash Flow for the Year Activities		49,478,394.04	42,690,843.25
<u>0.00</u>	Cash and its Equivalent as at 1/1/23		51,516,277.46	8,825,434.21
0.00	Cash and its Equivalent as at 31/12/23		100,994,671.50	51,516,277.46

ISULOCAL GOVERNMENT COUNCIL

**FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT
31ST DECEMBER, 2023**

	Notes	2023	2022
		N'm	N'm
<u>Liquid Assets: ASSETS</u>			
Cash	11	372,000.00	7,250.00
Bank	12	100,622,671.50	51,509,027.46
Total Liquid Assets (A)		100,994,671.50	51,516,277.46
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	0.00	0.00
Imprests	14	62,237,000.00	68,740,000.00
Service Advance	15	381,583,636.81	324,065,636.81
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		443,820,636.81	392,805,636.81
TOTAL ASSETS C = (A + B)		544,815,308.31	444,321,914.27
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		507,023,965.06	406,530,571.02
Unremitted Deductions	16	37,170,387.10	37,170,387.10
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		544,194,352.16	443,700,958.12
<u>External and Internal Loans</u>			
Internal Loans from Other Funds			0.00
Borrowings			0.00
TOTAL EXTERNAL& INTERNAL LOANS (E)			0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	620,956.15	620,956.15
Total Other Liabilities (F)		620,956.15	620,956.15
TOTAL LIABILITIES G = (D + E +F)		544,815,308.31	<u>444,321,914.27</u>

ISULOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
321,572,727.77	OPENING BALANCE 1/1/22		406,530,571.02	0.00	0.00	0.00	(406,530,571.02)
	ADD REVENUE:						
	ALLOCATIONS						
2,006,522,671.72	Statutory Allocation from SJLGA	1	2,924,822,424.43	2,092,874,350.00	2,092,874,350.00	0.00	(831,948,074.43)
0.00	State Government IGR/VAT	2		0.00	0.00	0.00	
	INTERNALLY GENERATED REVENUE (IGR)	3					
6,500.00	Capitation Rate		0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00
310,000.00	Property Rate		0.00	17,000,000.00	17,000,000.00	0.00	17,000,000.00
1,650,100.00	Licenses, Fines, Fees and Royalty		966,700.00	34,926,810.00	34,926,810.00	0.00	33,960,110.00
0.00	Earnings from Commerce		0.00	16,821,290.00	16,821,290.00	0.00	16,821,290.00
15,000.00	Rent on Local Govt. Property		0.00	604,870.00	604,870.00	0.00	604,870.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	1,800,000.00	1,800,000.00	0.00	1,800,000.00
0.00	Miscellaneous		0.00	81,152,970.00	81,152,970.00	0.00	81,152,970.00
1,981,600.00	Total Internally Generated Revenue	4	966,700.00	162,305,940.00	162,305,940.00	0.00	161,339,240.00
0.00	Other Revenue Sources of the Local Govt					0.00	
2,330,076,999.49	Total Revenue (A)		3,332,319,695.45	2,255,180,290.00	2,255,180,290.00	0.00	(1,077,139,405.45)
	EXPENDITURE					0.0	
944,733,573.06	Personnel cost	5	971,986,183.22	574,345,800.00	574,345,800.00	0.00	(397,640,383.22)
117,650,603.10	Overhead Cost	6	158,126,944.08	318,045,720.00	318,045,720.00	0.00	159,918,775.92
861,162,252.31	Capital Expenditure	10	1,695,182,603.09	1,502,136,430.00	1,502,136,430.00	0.00	(193,046,173.09)
1,923,546,428.47	Total Expenditure (B)		2,825,295,730.39	2,394,527,950.00	2,394,527,950.00	0.00	(430,767,780.39)
406,530,571.02	OPERATING BALANCE		507,023,965.06	(139,347,660.00)	(139,347,660.00)	0.00	(646,371,625.06)
	APPROPRIATIONS/TRANSFERS						
406,530,571.02	Transfer to Capital Development Fund		507,023,965.06	(139,347,660.00)	(139,347,660.00)	0.00	(646,371,625.06)
406,530,571.02	Closing Balance		507,023,965.06	(139,347,660.00)	(139,347,660.00)	0.00	(646,371,625.06)

ISULOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
(822,891,770.56)	Opening Balance		(1,037,266,983.95)	0.00	0.00	0.00	1,037,266,983.95
	ADD REVENUE						
406,530,571.02	Transfer From Consolidated Revenue Fund		507,023,965.06	0.00	0.00	0.00	(507,023,965.06)
	<u>Aid and Grants</u>		0.00	0.00	0.00	0.00	
	<u>External Loans</u>		0.00	0.00	0.00	0.00	
0.00	LGC Bonds		0.00	0.00	0.00	0.00	
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	
240,256,467.90	Internal Loans from Other Funds		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
(176,104,731.64)	TOTAL REVENUE		(143,166,283.53)	0.00	0.00	0.00	143,166,283.53
	LESS CAPITAL EXPENDITURE						
620,905,784.41	Capital Expenditure Sector		1,308,105,867.73	1,502,136,430.00	(183,162,173.09)	0.00	194,030,562.27
							0.00
	<u>OTHER CAPITAL PAYMENTS</u>						
240,256,467.90	Repayments Internal Loans		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
861,162,252.31	TOTAL CAPITAL EXPENDITURE	10	1,695,182,603.09	1,502,136,430.00	1,502,136,430.00	0.00	(193,046,173.09)
	Adjustments for Movements in Public Debts					0.00	
(1,037,266,983.95)	Closing Balance		(1,838,348,886.62)	0.00	0.00	0.00	0.00
							0.00

ISU LOCAL GOVERNMENT COUNCIL
NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS	2023			2022
		Actual N'm	Budgeted N'm	Variance N'm	Actual N'm
1	A - <u>SHARE OF STATUTORY ALLOCATION FROM SJLGA</u>				
	Net Share of Statutory Allocation from SJLGA	2,924,822,424.43	1,681,501,820.00	1,243,320,604.43	2,006,522,671.72
	Add: Deduction at Source for Loan Repayment				
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		44,100,000.00	44,100,000.00	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)		<u>30,335,210.00</u>	<u>30,335,210.00</u>	0.00
	Total (Gross) SJLGA Allocation to the Local Government	2,924,822,424.43	1,755,937,030.00	1,168,885,394.43	2,006,522,671.72
	<u>VALVE ADDED TAX:</u>				
	Share of Value Added Tax		<u>336,937,320.00</u>	<u>336,937,320.00</u>	<u>0.00</u>
	Total Value Added Tax		<u>336,937,320.00</u>	<u>336,937,320.00</u>	0.00

	DETAILS	2023		
		ACTUAL N'm	BUDGETED N'm	VARIANCE N'm
2	B - STATE GOVT. INTERNALLY GEN. REVENUE			
	Share of State Government Internally Generated Revenue	0.00	0.00	0.00
	Total State Government Internally Generated Revenue	0.00	0.00	0.00
3	C -INTERNALLY GENERATED REVENUE:			
3.1	<u>CAPITATION RATE:</u>			
	Current Capitation/Development Rate	0.00	7,800,000.00	7,800,000.00
	Arrears of Capitation Rate	0.00	2,200,000.00	2,100,000.00
	Sub-Total Capitation Rate	0.00	10,000,000.00	10,000,000.00
3.2	<u>PROPERTY RATE:</u>			
	Current Property/Tenement Rate	0.00	13,500,000.00	13,500,000.00
	Commercial Buildings	0.00		
	Arrears of Property Rate	0.00	3,500,000.00	3,500,000.00
	Sub-Total Property Rate	0.00	17,000,000.00	17,000,000.00
3.3	<u>LICENSES, FINES AND FEES</u>			
	Obstruction and Nuisance Fees	0.00	200,000.00	200,000.00
	Bicycle License Fess	0.00	350,000.00	350,000.00
	Liquor License (Wine/ Beer)	0.00	200,000.00	200,000.00
	Native Liquor License	0.00	300,000.00	300,000.00
	Wheelbarrow License Fees	0.00	50,000.00	50,000.00
	Registration of Buses	0.00	1,750,000.00	1,750,000.00
	Registration of Commercial tax fees	0.00	30,000.00	30,000.00
	Operational Business Permit	0.00	429,000.00	429,000.00
	Eating House License Fees	0.00	0.00	0.00
	Customary Marriage Registration Fees	127,000.00	4,028,910.00	4,001,910.00
	Naming of Street Registration Fees (Various)	139,700.00	50,000.00	35,000.00
	Clubs, Cultural and Social Organization Registration Fees	0.00	150,000.00	150,000.00
	Identification/Oath Fees	700,000.00	5,500,000.00	5,200,000.00
	Earning from Environmental Sanitation Services	0.00	400,000.00	400,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	100,000.00	100,000.00
	Registration of Birth and Death	0.00	1,824,000.00	1,824,000.00
	Dispensary Fees	0.00	5,300,000.00	5,300,000.00
	Maternity Fees	0.00	6,000,000.00	6,000,000.00
	Entertainment and drumming fees	0.00	0.00	0.00
	Registration of contractors fees	0.00	3,000,000.00	3,000,000.00
	Tender Fees	0.00	2,500,000.00	2,500,000.00
	Building Plan Checking fees	0.00	20,000.00	20,000.00
	Sand Excavation Fees	0.00	50,000.00	50,000.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	5,000.00	5,000.00
	Registration of town Union	0.00	75,000.00	75,000.00
	Welding Machine License Fees	0.00	5,000.00	5,000.00
	Electronics Radio/Television Workshop License Fees	0.00	10,000.00	10,000.00
	Wood Making and Carpentry Workshop License Fees	0.00	70,000.00	70,000.00
	Battery Charger License Fees	0.00	1,000,000.00	1,000,000.00
	Printing Press License Fees	0.00	20,000.00	20,000.00
	Motor Mechanical Workshop License Fees	0.00	20,000.00	20,000.00
	Surface Kerosene Tank License Fees	0.00	50,000.00	50,000.00

	Photocopying and Document Service License Fees	0.00	5,000.00	5,000.00
	Block Making with Machine License Fees	0.00	50,000.00	50,000.00
	Sewing Institute License Fees	0.00		
	Hair Dressing/Barbing Salon License Fees	0.00	51,000.00	51,000.00
	Advertisement License Fees	0.00		
	Hire of Government properties	0.00	253,000.00	253,000.00
	Hire Charges/Heavy Equipment Fees	0.00	0.00	0.00
	Approved Building Plan Fees	0.00	100,000.00	100,000.00
	Customary Right of Occupancy Fees	0.00	1,500,000.00	1,500,000.00
	Building Plan Inspection Fees/Building Registration	0.00	50,000.00	50,000.00
	Sale of unserviceable vehicle	0.00		
	Sub-Total Licenses, Fines and Fees	966,700.00	34,926,810.00	33,960,110.00
3.4	<u>EARNINGS FROM COMMERCE:</u>			
	Market Toll/Stallage Fee	0.00	5,500,000.00	5,500,000.00
	Motor Park Toll		2,000,000.00	2,000,000.00
	Slaughter House Fees		2,000,000.00	2,000,000.00
	Earning from others	0.00	3,821,290.00	3,821,290.00
	Earnings from Agricultural Undertakings	0.00	3,500,000.00	3,500,000.00
	Sub-Total Earnings from Commerce		16,821,290.00	16,821,290.00
	<u>RENT ON LOCAL GOVERNMENT PROPERTY:</u>			
	Rent on Local Government Quarters	0.00	0.00	0.00
3.5	Rent on Other Local Government Buildings	0.00	527,870.00	527,870.00
	Rent on Other Local Government Landed Property	0.00	77,000.00	77,000.00
	Land Rent Under the Use Act	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Rent on Local Government Property	0.00	604,870.00	604,870.00
3.6	<u>INTEREST/REPAYMENTS AND DIVIDENDS:</u>	0.00	0.00	0.00
3.6.1	<u>INTEREST/REPAYMENTS:</u>			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments			
3.6.2	<u>DIVIDENDS:</u>			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	0.00	0.00	0.00
	Grand Total Interest/Repayments and Dividends	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
3.7	<u>GRANTS/AID AND REIMBURSEMENTS:</u>			
3.7.1	<u>INTERNAL AID/GRANTS:</u>			
	Grants from Federal Government	0.00	0.00	0.00

	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	0.00	0.00	0.00
3.7.2	<u>REIMBURSEMENTS:</u>			
	Re-imburement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imburement	0.00	0.00	0.00
	Grand Total Grants/Aid and Re-imburements	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
3.8	<u>MISCELLANEOUS REVENUE:</u>			
	Recovery of Losses and Overpayments	0.00	0.00	0.00
	Unclaimed deposit/ salaries	0.00	0.00	0.00
	Sales of publication maps and others	0.00	0.00	0.00
	Sub-Total Miscellaneous Revenue	0.00	81,152,970.00	81,152,970.00
	Grand Total Internally Revenue	966,700.00	162,305,940.00	161,339,240.00
4	<u>OTHER CAPITAL RECEIPTS:</u>			
	Surplus from Sales of Local Govt Property	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Other Revenue Sources	0.00	0.00	0.00
5	<u>PERSONEL COST</u>			
5.1	The Executive / Legislature	9,000,000.00	116,576,200.00	107,576,200.00
	Local .Govt. Devt. Areas (Coordinator & Members)	4,200,000.00	0.00	(4,200,000.00)
	Community Govt. Council (PG Allowances)	<u>9,600,000.00</u>		<u>(9,600,000.00)</u>
	Sub-Total Consolidated Revenue Fund Charges	22,800,000.00	116,576,200.00	93,776,200.00
5.2	<u>PERSONNEL EMOLUMNET:</u>			
	Administration	0.00	0.00	0.00
	Finance	0.00	0.00	0.00
	Medical and Health	0.00	0.00	0.00
	Planning Research and Statistics	0.00	0.00	0.00
	Agricultural and Natural Resources	0.00	0.00	0.00
	Works, Transport and Housing	0.00	0.00	0.00
	Information, Education and Social Welfare	0.00	0.00	0.00
	Local Govt. Workers Salary (Automated Salary Payment System)	270,070,029.53	457,769,600.00	187,699,570.47
	Salaries/ Emoluments :- Primary Education(automated payment system)	265,557,700.16	0.00	265,557,700.16
	Salaries/ Emoluments :- Jnr Secondary Education(automated)	113,629,311.33	0.00	113,629,311.33
	Salaries and Allowances Council of Traditional Rulers	37,072,391.72	0.00	37,072,391.72
	Pensions for Local Govt. Retirees	262,856,750.48	0.00	262,856,750.48
	Sub-Total Personnel Cost	949,186,183.22	457,769,600.00	491,416,583.22
5.3	<u>MISCELLANEOUS:</u>			
1	Adult Instructors	0.00	0.00	0.00

2	NYSC Corp Member	0.00	2,500,000.00	2,500,000.00
3	Postal Agents	0.00	1,000,000.00	1,000,000.00
4	Disabled Persons	0.00	0.00	0.00
5	IT Students/Med. Wives	0.00	0.00	0.00
6	Independence Day	0.00	2,000,000.00	2,000,000.00
7	Casual Security men	0.00	310,720.000	310,720.000
8	Budget monitoring	0.00	300,000.00	300,000.00
9	FSP(August Meeting/Imo Women Day, etc)	0.00	2,000,000.00	2,000,000.00
10	NEPAD Coordinator	0.00	1,510,000.00	1,510,000.00
11	Ozuruimo Cultural Festival	0.00	1,000,000.00	1,000,000.00
12	Youth Empowerment	0.00	10,000,000.00	10,000,000.00
27	JAAC Administration	0.00	6,500,000.00	6,500,000.00
28	Others	0.00	176,127,600.00	176,127,600.00
29	Vigilante	0.00	2,000,000.00	2,000,000.00
	Total Miscellaneous	0.00	205,248,320.000	205,248,320.000
5.4	<u>PERSONEL ANALYSIS:</u>			
	Total Number of Employees at the Beginning of the Year	0.00	0.00	0.00
		0.00	0.00	0.00
	Total Number of Employees Employed in the Year	0.00	0.00	0.00
	Total Number of Employees Retired/Transferred or Left During the Year	0.00	0.00	0.00
	Total Number of Employees at the End of the Year	0.00	0.00	0.00
6	<u>OVERHEAD COST:</u>			
6.1	<u>OVERHEAD COSTS BY FUNCTION:</u>			
	Travel and Transport	5,040,000.00	5,800,000.00	760,000.00
	Utility Services Waste Management	500,000.00	520,000.00	20,000.00
	Telephone and Postal Services	300,000.00	300,000.00	0.00
	Stationery and Printing	<u>5,450,000.00</u>	5,485,000.00	<u>35,000.00</u>
	Maintenance of Office Furniture and Equipment	9,350,000.00	<u>5,305,000.00</u>	4,045,000.00
	Maintenance of Vehicle and Capital Assets	<u>8,328,000.00</u>	6,350,000.00	(1,978,000.00)
	Consultancy and Professional Services	=		<u>0.00</u>
	Grant	-	<u>1,000,000.00</u>	<u>10,000,000.00</u>
	Training, Staff Development and Welfare	-	8,200,000.00	8,200,000.00
	Entertainment and Hospitality	2,300,000.00	2,300,000.00	0.00
	Others	<u>47,378,586.16</u>	73,020,400.00	25,641,813.84
	Provision of Service Materials	4,500,000.00	4,517,000.00	<u>17,000.00</u>
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils	74,980,357.92	0.00	(74,980,357.92)
	Total Overhead Cost By Function	158,126,944.08	112,797,400.00	(45,329,544.08)
	Previous Year's Retired Advances	19,985,000.00	0.00	19,985,000.00
	Grand Total Overhead Cost	138,141,944.08	112,797,400.00	(25,344,544.08)
6.2				
	<u>OVERHEAD COSTS BY SECTORS (DEPARTMENT:</u>			
	The Council	57,176,586.16	61,100,000.00	3,923,413.84
	Administration	4,200,000.00	4,200,000.00	0.00
	Finance	6,100,000.00	25,390,000.00	19,290,000.00
	Medical and Health	4,400,000.00	4,400,000.00	0.00
	Planning Research and Statistics	2,800,000.00	2,820,000.00	20,000.00

	Agricultural and Natural Resources	1,200,000.00	3,530,000.00	2,330,000.00
	Works, Transport and Housing	4,870,000.00	4,870,000.00	0.00
	Information, Education and Social Welfare	2,400,000.00	6,487,000.00	4,087,000.00
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils across various Sectors	74,980,357.92	0.00	(74,980,357.92)
	Total Overhead Cost by Sector (Department)	158,126,944.08	112,797,400.00	(45,329,544.08)
7	Security Vote	24,000,000.00	0.00	(24,000,000.00)
	Total Security Vote	24,000,000.00	0.00	(24,000,000.00)
		0.00		
8	Integrated Farms Project	0.00	0.00	0.00
	Total Integrated Farms Project	0.00	0.00	0.00
9	COVID – 19 Palliative	0.00	0.00	0.00
	Total COVID – 19 Palliative	0.00	0.00	0.00
10	<u>CAPITAL EXPENDITURE:</u>			
	Various Other Projects	9,884,000.00	1,502,136,430.00	1,492,252,430.00
	Local Governments Joint Projects	1,258,600,000.00	0.00	(1,258,600,000.00)
	Various Capital expenditures incurred by BLGCA for Local Govt. Councils	426,698,603.09	0.00	(426,698,603.09)
	Sub Total Capital Expenditure	1,695,182,603.09	1,502,136,430.00	(193,046,173.09)
	Unretired advances	47,000,000.00	0.00	(47,000,000.00)
	Grand Total Capital Expenditure	1,742,182,603.09	1,502,136,430.00	(240,046,173.09)
			2023 N'm	2022 N'm
11	<u>CASH BALANCE:</u>			
	Cash-at-Hand		<u>372,000.00</u>	<u>7,250.00</u>
	Sub-Total Cash		372,000.00	7,250.00
12	<u>BANK BALANCE:</u>			
	<u>Name of Bank</u>	<u>Account Name</u>	<u>Account Number</u>	
	1. FCMB Plc.	Integrated Farm Acct.	2015174032	37,390.00
	2. Fidelity Bank	Not Disclosed	5030065705	4,189.50
	3.UBA Plc.	Salary Account	1015641459	11,023.23
	4. Eco Bank	Project Account	5093073190	43,027.25

	5. Zenith Bank	ISU/Imo Rural Proj.	101545156	29,090.83	29,090.83
	6. UBA Plc.	Salary Account	1022057432	4,753,547.25	4,753,547.25
	7. Access bank	ISU/LGA Rebuild Imo A/C	0814371949	6,501.62	6,501.62
	8. Zenith Bank	Salary Account	1012833784	8.94	8.94
	9. Zenith Bank	Project	1017171271	260,218.29	8,620.72
	10. UBA Bank	Shared Prosperity	1022780734	<u>95,477,674.59</u>	65,774,105.35
	Sub-Total Bank			100,622,671.5	100,622,671.5
	Grand Total Cash and Bank Equivalent			100,994,671.50	100,994,671.5

		2023 N'm	2022 N'm
13	<u>SALARY ADVANCE</u>		
	Salary Advance	<u>0.00</u>	<u>0.00</u>
	Total Salary Advance	0.00	0.00
14	a. IMPREST:	2023	2022
1	NWOGU IKENNA	1,000,000.00	1,000,000.00
2	IROJIOGU T.S.M	60,000.00	60,000.00
3	OBINATU NICK (TR)	700,000.00	700,000.00
4	OLUIGBO J.E (IA)	50,000.00	50,000.00
5	ESOMONU C	1,530,000.00	1,530,000.00
6	IZUAWUBA K.C	1,630,000.00	1,630,000.00
7	ORUONYEIJ E.	60,000.00	60,000.00
8	ELUAGU A.U	360,000.00	360,000.00
9	UGOCHUKWU V.N	760,000.00	760,000.00
10	IBENATO D.U	30,000.00	30,000.00
11	IGBO PRECIOUS	450,000.00	1,335,000.00
12	UCHE UKPABI (IA)	300,000.00	300,000.00
13	I.D ONYENANU	400,000.00	400,000.00
14	ASIKAOGU SAM	50,000.00	50,000.00
15	NWAGBARA IJEOMA	2,130,000.00	2,130,000.00
16	OBI ANAYO	60,000.00	60,000.00
17	HON. VAL OSUALA	300,000.00	300,000.00
18	HON. IKE KELVIN	300,000.00	300,000.00

19	EDDY DIKE AND 10 OTHERS	770,000.00	770,000.00
20	HON. AUGUSTINE EZEIGBO	4,150,000.00	4,150,000.00
21	OKORO REGINALD	350,000.00	350,000.00
22	BARR. IBECHEZOR R.N	400,000.00	400,000.00
23	AGIM C.E	90,000.00	90,000.00
24	URAMA BLESSING	490,000.00	490,000.00
25	APIAKA I.C	325,000.00	325,000.00
26	CHIKERE A.C.	350,000.00	350,000.00
27	EKECHUKWU VIVIAN	100,000.00	100,000.00
28	DR. MRS. E.O. OZUMBA	650,000.00	650,000.00
29	UGOEZE N.F. DURUEBURO	170,000.00	170,000.00
30	HON. AKAS PASCHAL O.	300,000.00	300,000.00
31	HON. OKEHIE CHINEDU	450,000.00	450,000.00
32	HON. (MRS.) OFONAGORO PHILOMENA	450,000.00	450,000.00
33	EKWEM HARRIET N.	(11,350,000.00)	745,000.00
35	OBIANELI, C.I	1,689,000.00	1,635,000.00
36	HON. (MRS.) OLEDIBE HELEN	120,000.00	120,000.00
37	HON. IWUCHUKWU CHRISTINA O.	160,000.00	160,000.00
38	HON. NWOKE HENRY U	240,000.00	240,000.00
39	HON. (MRS.) IWUANYANWU ZITA A.	120,000.00	120,000.00
40	HON. UZOWURU IZUCHUKWU R.	160,000.00	160,000.00
41	UBOCHI VICTOR	310,000.00	310,000.00
42	HON. NWADIKE CHIMEZIE F.	4,200,000.00	4,200,000.00
43	IWUANYANWU, C.A	1,300,000.00	1,300,000.00
44	OKORO K.C	50,000.00	50,000.00
45	CHHUKWUNENYE MELTUS C	40,000.00	40,000.00

46	NWOBI MODESTUS O	40,000.00	40,000.00
47	CHIOMA CYSTUS A	40,000.00	40,000.00
48	OGOWUIHE IKENNA	40,000.00	40,000.00
49	ONYEBUCHI LAWRENCE	40,000.00	40,000.00
50	NWANESI KATE	40,000.00	40,000.00
51	OGBUJI DESMOND	40,000.00	40,000.00
52	UZOMA EMMANUEL	40,000.00	40,000.00
53	NNADI WISDOM	40,000.00	40,000.00
54	AGOUCHUKWU IKECHUKWU	40,000.00	40,000.00
55	NJOKU H.I.S	400,000.00	400,000.00
56	HON. ADIEGWU WISDOM	200,000.00	200,000.00
57	IGWEBUIKE KYRIAN	460,000.00	460,000.00
58	IHEBOM PERPETUA N.	1,895,000.00	1,895,000.00
59	HON. EMECHETA EUNICE (MRS)	30,000.00	30,000.00
60	HON ORISAKWE PRINCE	30,000.00	30,000.00
61	HON ONUOHA EMMANUEL	30,000.00	30,000.00
62	HON, DR AMADI ALEXIUS	30,000.00	30,000.00
63	HON.(MRS) ONYIRIUKA CHARITY	30,000.00	30,000.00
64	HON. OHANU CHIGOZIE	30,000.00	30,000.00
65	HON. NSOROM NNAMDI	6,460,000.00	6,460,000.00
66	HON. LOLO NSOROM IFY N	275,000.00	275,000.00
67	ONUOHA A.I	110,000.00	110,000.00
68	HON. IBEKWE FIDELIS	300,000.00	300,000.00
69	HON. OGU LIVINUS	300,000.00	300,000.00
70	HON. AHAMEFULA OKWUDIRI	300,000.00	300,000.00
71	HON. UBAJIEKWE HERBERT	300,000.00	300,000.00

72	HON. IKE MACDONALD	300,000.00	300,000.00
73	HON. GOGO UZONDU	300,000.00	300,000.00
74	HON. NLEMCHI LYNDA (MRS)	300,000.00	300,000.00
75	HON. NZEREM UCHENNA	300,000.00	300,000.00
76	HON. (MRS) UZOMA PATRICIA	300,000.00	300,000.00
77	HON. MBAGWU KINGSLEY	250,000.00	250,000.00
78	HON. (MRS) OBASI GEORGE LINE	300,000.00	300,000.00
79	OZOR R.O	240,000.00	240,000.00
80	MRS IBEZIM BLESSING	(500,000.00)	(500,000.00)
81	MMAIGBO JOSEPH	60,000.00	60,000.00
82	UZOMA KELECHI	60,000.00	60,000.00
83	BARR. (MRS) KALU CHINENYE	30,000.00	30,000.00
84	MRS IWUJI KATE	50,000.00	50,000.00
85	CHARITY EGBULE	(306,000.00)	0.00
86	NWATA CHIKEZIE	2,280,000.00	1,000,000.00
87	ODOM E.C	1,980,000.00	1,140,000.00
88	NDUKWU S.I	1,140,000.00	1,200,000.00
89	ALAKWE PAUL	600,000.00	2,640,000.00
90	OSUOHA CHIOMA C.	1,000.00	1,140,000.00
91	OKECHUKWU EMEKOM EMEKERONYE	360,000.00	600,000.00
92	ANAEBUNAWA L.N	360,000.00	1,200,000.00
93	OZOR RICHARD	3,000.00	360,000.00
94	HON. MARCELLINUS NTIWUNKA	600,000.00	600,000.00
95	UGOCHUKWU HAPPINESS HIPOTILUS	560,000.00	560,000.00
96	CHUKWUKERE S.	1,200,000.00	950,000.00
97	OKWARA KENNETH	360,000.00	360,000.00

98	ONYE G.I	360,000.00	360,000.00
99	EZEAKA LONGINUS	360,000.00	360,000.00
100	IBEKWE CHARLES	320,000.00	320,000.00
101	CHINEDOZIE VALENTINE	360,000.00	360,000.00
102	IBE CHRISTOPHER	280,000.00	280,000.00
103	UKWUEGBU KENNETH	400,000.00	400,000.00
104	FIDELIS MGBOJI	550,000.00	550,000.00
105	PATRICIA CHUKWUJIEKWU	300,000.00	300,000.00
106	KENNETH UKAH	4,200,000.00	4,200,000.00
107	LOLO HAPPINESS UKAH	500,000.00	500,000.00
108	IROJIOGU O.J	0.00	2,880,000.00
109	HON.OGUZIE IFEANYI E.	700,000.00	3,500,000.00
110	OGUZIE BERNADETT (MS)	15,000.00	250,000.00
111	AMAEFULE LOIS N.	1,830,000.00	300,000.00
112	UGOCHUKWU NWOKEOCHA	13,140,000.00	720,000.00
	Total Imprest	62,237,000.00	68,740,000.00
15	<u>SERVICE ADVANCES:</u>		
15.1	<u>i. INTEGEATED FARM PROJECT:</u>		
	1. Esomonu, R.C.	1,212,350.00	1,212,350.00
	2. Ajogu Solomon	207,000.00	207,000.00
	Sub-Total Integrated Farm Project	1,419,350.00	1,419,350.00
15.2	<u>ii. CHAPEL PROJECT</u>		
	Hon. Ezeigbo Augustine	<u>16,850,000.00</u>	<u>16,850,000.00</u>
	Sub-Total Chapel Project	16,850,000.00	16,850,000.00
15.3	<u>iii. GRADING AND REHABILITATION OF ROADS:</u>		
	1. Hon. Osuala Val.	19,950,000.00	19,950,000.00
	2. Engr. IzuawubaKelechi C.	23,662,750.00	23,662,750.00

	3. Hon. (Mrs.) ObiefuleNgozi	2,320,000.00	2,320,000.00
	4. Hon. Ezeigbo Augustine	2,000,000.00	2,000,000.00
	5. Mr. Iwuagwu C.A	60,000.00	60,000.00
	6. Engr. E.U Nwokeocha	77,500,000.00	20,000,000.00
	7. Engr. AlakweUgonna	30,490,000.00	30,490,000.00
	Sub-Total Grading of Rural Roads	155,982,750.00	98,482,750.00
15.4	RENOVATION OF BUILDINGAND INSTALLATION OF LIGHT		
	1.,Engr. E.U Nwokeocha	17,800,00.00	17,800,00.00
		17,800,00.00	17,800,00.00
	Sub-total Service Advance	193,628,100.00	0.00
15.5	<u>PERSONAL ADVANCES:</u>	2023	2022
1	MMAIGBO J.M	369,000.00	369,000.00
2	NWOGU IKENNA	1,540,000.00	1,540,000.00
3	IROJIOGU T.S.M	2,643,011.16	2,643,011.16
4	ORUONYEIJE ELIZABETH	120,000.00	120,000.00
5	OBINATU NICK (TR)	110,000.00	110,000.00
6	OLUIGBO J.E (IA)	(43,000.00)	(43,000.00)
7	ESOMONU CHINYERE	1,157,600.00	1,157,600.00
8	ELUAGU A.U	480,000.00	480,000.00
9	UGOCHUKWU V.N	(50,000.00)	(50,000.00)
10	IBENETO K.C	(290,000.00)	(290,000.00)
11	IGBO PRECIOUS	40,000.00	40,000.00
12	IZUAWUBA K.C	2,299,600.00	2,299,600.00

13	ONYEMA KINGSLEY	1,948,220.00	1,948,220.00
14	CHUKWU C.N	1,317,050.00	1,317,050.00
15	SIR. P.S. KEMDIRI	297,500.00	297,500.00
16	NICHOLAS OGUAMANAN	2,300.00	2,300.00
17	HON. OKEY CHUKWU	725,000.00	725,000.00
18	EMENYONU STELLA	720,000.00	720,000.00
19	OFUONYE H.	2,800.00	2,800.00
20	AGWUATA J.N	15,645,835.00	15,645,835.00
21	NWOSU P.N	1,806,000.00	1,806,000.00
22	CHUKWUMA NWOSU	20,000.00	20,000.00
23	HON. UJU OKORO	4,990,642.77	4,990,642.77
24	AZUOMA R.I	690,000.00	690,000.00
25	ANSELEM ORISIBA	46,000.00	46,000.00
26	HON. DORATHY EGBULE	230,000.00	230,000.00
27	CHIEF FIDELIS IBEAWUIKE	552,000.00	552,000.00
28	HON. CHINEDU NNADOZIE	6,910,500.00	6,910,500.00
29	DIKE MARTINS	28,700.00	28,700.00
30	IHEME NKEIRUKA	10,000.00	10,000.00
31	AHAMEFULA D.	705,000.00	705,000.00
32	IHEDIOHA J.	247.739.00	247.739.00
33	EZEKEOJIAKU OKEY	1,499,500.00	1,499,500.00
34	IKEAGWUOHA ALLOY	1,840,011.16	1,840,011.16
35	OKORO FRANCA	1,285,200.00	1,285,200.00
36	STEVE O. IBE	10,000.00	10,000.00
37	KATE DIOGU	78,000.00	78,000.00
38	OKAFOR OBEY	470,000.00	470,000.00

39	OKWARA L.A	30,000.00	30,000.00
40	OGUEZE UGOCHUKWU	50,000.00	50,000.00
41	EKWUEME I.C.	152,000.00	152,000.00
42	EMEKA ANOUNO	100,000.00	100,000.00
43	AGHAM IGNATIUS	15,000.00	15,000.00
44	OKAFOR OBIAGWU	30,000.00	30,000.00
45	JUDE JIEME	50,000.00	50,000.00
46	ENWEREM CHINWE	360,000.00	360,000.00
47	DURU I.C	48,000.00	48,000.00
48	HON. STANLEY OSUEKE	2,800,000.00	2,800,000.00
49	OKORO S.I	11,000.00	11,000.00
50	ONYIRIUKA C.E	50,000.00	50,000.00
51	ANOZIE EDWIN	40,000.00	40,000.00
52	IKE U.B	200,000.00	200,000.00
53	ARINZE SILAS	5,000.00	5,000.00
54	AGATHA EMERE	240,000.00	240,000.00
55	OHAKOR D.C	150,000.00	150,000.00
56	ANYAKUDO TITUS	5,500.00	5,500.00
57	SIR. OBODOZIE E.	302,327.19	302,327.19
58	HON. MRS. DIKE L	150,000.00	150,000.00
59	HON. PRINCE ANYAKUDO J.	150,000.00	150,000.00
60	HON. EGWIM LONGINUS	150,000.00	150,000.00
61	HON. ONWUASO CHRIS	150,000.00	150,000.00
62	CHIEF ANORUE EMEKA	150,000.00	150,000.00
63	NWADILIBE STELLA	120,000.00	120,000.00
64	HON. OKPARA NELSON	1,165,000.00	1,165,000.00

65	HON. OSUALA STANLEY	2,900,000.00	2,900,000.00
66	IGBOJUORU VALENTINE	100,000.00	100,000.00
67	IBOGU ROSEMARY	380,000.00	380,000.00
68	IWUAGWU A.C	80,000.00	80,000.00
69	IGWEGBE J.C	10,000.00	10,000.00
70	ONYETUCHEM H.E	75,000.00	75,000.00
71	CHRISTAIN NWAOGU	50,000.00	50,000.00
72	DPO ISU POLICE	150,000.00	150,000.00
73	NWADIKE ANAYO K.I	150,000.000	150,000.000
74	AMADI AMARACHI	75,000.00	75,000.00
75	EZE E.U ORISAKWE	260,000.00	260,000.00
76	ACHIONUM BASIL	81,950.00	81,950.00
77	IBECHEOZOR R.N	250,000.00	250,000.00
78	ONOGU FIDELIS	10,000.00	10,000.00
79	ELUMONYE EUCHARIA	59,730.00	59,730.00
80	NWAKA DOZIE F	30,000.00	30,000.00
81	MR. FRANCIS MBAGWU	220,000.00	220,000.00
82	IHEANACHO B.A	604,970.00	604,970.00
83	LUKE IKPA	6,000.00	6,000.00
84	EZEAKA J.I	18,000.00	18,000.00
85	NWOSU BEN	1,078,048.00	1,078,048.00
86	EZE PAULINUS IBE	300,000.00	300,000.00
87	EMENYEONU J.O.C	1,014,760.00	1,014,760.00
88	AKA MARTINS	2,500.00	2,500.00
89	OKIRI J.A	301,000.00	301,000.00
90	HON. AUGUSTINE MABALI	450,000.00	450,000.00

91	EGONU CHARLES	3,000.00	3,000.00
92	IGBO WISDOM	511,000.00	511,000.00
93	OKAFOR OBIAGERI	235,000.00	235,000.00
94	SYLVESTER IBE	239,000.00	239,000.00
95	ACHU VIVIAN	53,000.00	53,000.00
96	HON. VAL OSUALA	5,841,500.00	5,841,500.00
97	UKPABI UCHE	400,000.00	400,000.00
98	IHEANACHO CASMIR	3,971,000.00	3,971,000.00
99	NWAGBARA IFEOMA	0.00	0.00
100	MEJURU J.N	1,426,200.00	1,426,200.00
101	HON. EDDY DUKE	70,000.00	70,000.00
102	HON. BEDE OWEH	70,000.00	70,000.00
103	HON.ANN ONYEMA	120,000.00	120,000.00
104	HON. ROSE OLUGBO	110,000.00	110,000.00
105	EKECHUKWU VIVIAN	276,000.00	276,000.00
106	OGABIDO K.C	240,000.00	240,000.00
107	ONYEYIRIM GOODNESS	(4,000.00)	(4,000.00)
108	MBALI CYNTHIA	10,000.00	10,000.00
109	MMAIGBO J.M	25,000.00	25,000.00
110	HON. KENNETH ONYENEMERE	1,300,000.00	1,300,000.00
111	HON. CYRIACUS	505,000.00	505,000.00
112	EBOH P.M	10,000,000.00	10,000,000.00
113	HON. MARTINS MBAERI	140,000.00	140,000.00
114	HON. EZEIGBO AUGUSTINE .C	4,209,000.00	4,209,000.00
115	HON. FRANKLYN EJIOGU	120,000.00	120,000.00
116	HON. EMEKA NWADIKE	30,000.00	30,000.00

117	HON. SABINUS OSUJI	120,000.00	120,000.00
118	F.N. OSUALA	120,000.00	120,000.00
119	AGWUNOBI STANLEY	379,000.00	379,000.00
120	ANAYO OBI	31,200.00	31,200.00
121	OLUMBA STELLA	570,000.00	570,000.00
122	ASIKAOGU SAMUEL.	100,000.00	100,000.00
123	UBA CHIDINMA	112,100.00	112,100.00
124	AJOGU SOLOMON	78,100.00	78,100.00
125	HON. KELVIN IKE	600,000.00	600,000.00
126	CHIKERE A.C.	600,000.00	600,000.00
127	IBEH EDWIN	94,020.00	94,020.00
128	NWOTIRI SIMON	16,000.00	16,000.00
129	MAZI OFORJI EMMANUEL	9,000.00	9,000.00
130	ODIONYE M.A	7,000,000.00	7,000,000.00
131	NWOGU EDWARD	7,000.00	7,000.00
132	AMADI FELISTA	228,002.00	228,002.00
133	NWONU CORDELIA	158,900.00	158,900.00
134	GOGO FRIDAY	1,463,882.67	1,463,882.67
135	ONUHA JANATHAN	67,030.00	67,030.00
136	HON. J.C MBAGWU	125,000.00	125,000.00
137	EGBUCHULEM FIDEL	377,000.00	377,000.00
138	OGBULIE MARY ANN	70,000.00	70,000.00
139	WILSON OBIOCHA	159,000.00	159,000.00
140	HRH EZE N.N. IBEKWE	294,000.00	294,000.00
141	GRACE IWUORIE	109,300.00	109,300.00
142	EZEH S.N	8,647,772.43	8,647,772.43

143	BASIL NDULOR	35,000.00	35,000.00
144	HON. B. NWADIKE	100,000.00	100,000.00
145	IWUJI KATE	5,460,000.00	5,460,000.00
146	DURUCHUKWU OHIRI	400,000.00	400,000.00
147	COMRADE STEVE IBEH	754,307.86	754,307.86
148	HON. AKAS PASCHAL O.	200,000.00	200,000.00
149	APIAKA INNOCENT C.	500,000.00	500,000.00
150	AKUTA IJEOMA	220,000.00	220,000.00
151	DURUCHUKWU OLIVIA	45,000.00	45,000.00
152	OSUIGWE; B.O.	15,000.00	15,000.00
153	IKEMEZIE FESTUS	4,000.00	4,000.00
154	ALIONYE MOSES	15,000.00	15,000.00
155	OBIANELI; C.I.	41,900.00	41,900.00
156	HON. ADIEGWU WISDOM OSONDU	300,000.00	300,000.00
157	ONYENWE M.C	19,240,846.00	19,240,846.00
158	HON. NWADIKE CHIMEZIE F.	14,283,573.50	14,283,573.50
159	IWUANYANWU C.A	17,995,000.00	17,995,000.00
160	MMERIKWU GLADYS	432,200.00	432,200.00
161	OKORO R.E	200,000.00	200,000.00
162	ONYEAGBA GOODNESS	530,000.00	530,000.00
163	HON. UZOMA PATRICIA	1,142,739.00	1,142,739.00
164	HON. NSOROM NNAMDI S	5,792,708.07	5,792,708.07
165	HON. MBAGWU KINGSLEY	575,000.00	575,000.00
166	HON. GOGO UZONDU	155,000.00	155,000.00
167	IHEANACHO KINGSLEY	1,100,000.00	1,100,000.00
168	EJINKONYE LETRICIA	15,000.00	15,000.00

16	UNREMITTED DEDUCTIONS:		Actual 2023		2022
				600,000.00	600,000.00
16.1	UNREMITTED TAXES	BALANCE	DURING	BALANCE C/D	₦'m
	UNREMITTED TAXES	B/D	YEAR	2023	2022
		₦'m	₦'m		
	Pay As you Earn (PAYE)	22,335,107.51	0.00	22,335,107.51	22,335,107.51
	Value Added Tax (VAT)	0.00	0.00	442,000.00	2,000,000.00
	Withholding Tax (WHT)	8,671,725.92	0.00	8,671,725.92	8,671,725.92
	Sub-Total Un-remitted Taxes	31,006,833.43	0.00	31,006,833.43	31,006,833.43
16.2	174 Ogunwamartha			17,000.00	17,000.00
	UNREMITTED DEDUCTIONS				
	FROM SUNDRY				
	SUB-TOTAL PERSONAL ADVANCES			187,955,536.81	189,513,536.81
1	NULGE Union Dues	2,488,692.20	0.00	2,488,692.20	2,488,692.20
2	NULGE Welfare	717,606.27	0.00	717,606.27	717,606.27
	TOTAL SERVICE ADVANCES			381,583,636.81	324,065,636.81
3	Staff Welfare Scheme	325,400.00	0.00	325,400.00	325,400.00
4	MHWU	1,030,791.71	0.00	1,030,791.71	1,030,791.71
5	NANM	361,398.55	0.00	361,398.55	361,398.55
6	Senior Welfare Scheme	1,200,500.00	0.00	1,200,500.00	1,200,500.00
7	Agric Dev. Welfare	(12,000.00)	0.00	(12,000.00)	(12,000.00)
8	Unclaimed Allowances	51,164.94	0.00	51,164.94	51,164.94
	Sub-Total Un-remitted Deductions from Salary	6,163,553.67	0.00	6,163,553.67	6,163,553.67
	Grand Total Un-remitted Deductions	37,170,387.10	0.00	37,170,387.10	37,170,387.10

17	DEPOSITS:	2023 ₦'m	2022 ₦'m
1.	ANAYAEGBU EZEKIEL	18,000.00	18,000.00
2.	NWOKE M.C	28,223.32	28,223.32
3.	ONWUCHUKEU MARGRET	1,000.00	1,000.00
4.	MADEKWE G.O	15,000.00	15,000.00
5.	PAULINA AWUZIE	23,507.66	23,507.66
6.	IKECHI PETER	1,000.00	1,000.00
7.	OSUAGWU O.	5,000.00	5,000.00
8.	AJAGU PANIEL	32,359.00	32,359.00
9.	ITUMA CECILIA	20,340.00	20,340.00
10.	SUNDAY STAFF	302,894.00	302,894.00
11.	HOUSING FUND LOAN	(752,030.22)	(752,030.22)
12.	EZIKE OJIAKU OKEY	(55,371.70)	(55,371.70)
13.	ONWUHARAONYE J.N	(80,891.10)	(80,891.10)
14.	ONWUEGBUCHULAM QUEEN	25,000.00	25,000.00
15.	SORONNADI VIVIAN	14,000.00	14,000.00
16.	GRACE IWUORIE	4,000.00	4,000.00
17.	OTUONYE HYGINUS	23,000.00	23,000.00
18.	NZE P.A. IWALAEGBULAM	5,000.00	5,000.00
19.	NNAJI FEOMAN	10,000.00	10,000.00
20.	EMEH CYNTHIA	12,000.00	12,000.00
21.	CHAIRMAN PTF	75,827.87	75,827.87
22.	CHIEF M.I. ONYEZIRI	73,814.00	73,814.00
23.	MADUKKWE G.C	3,000.00	3,000.00
24.	AMADI EUGENE	7,548.00	7,548.00
25.	AMAECHI FELISTA	2,500.00	2,500.00
26.	NZEREM JULIA	4,500.00	4,500.00
27.	OFFORCHUKWU TOBIAS	3,445.65	3,445.65
28.	PRINCE IHEANACHO ENGEAL	10,000.00	10,000.00
29.	AGRIC LOANS	1,300.00	1,300.00
30.	OKORO ANGELINA	11,929.70	11,929.70
31.	OFODIEL C.E	1,500.00	1,500.00
32.	ADUGUN MUSTAPHA	1,000.00	1,000.00
33.	OKORIE M.C	556.67	556.67
34.	UMEH .C	500.00	500.00
35.	UZOHA P.C	4,642.84	4,642.84
36.	OSUJI R.C	500.00	500.00
37.	GOGO FRIDAY	18,469.31	18,469.31
38.	OBI PATRICK	8,458.66	8,458.66
39.	EZEJI JOSEPH	11,480.00	11,480.00
40.	UKACHUKWU ROMANUS	7,104.00	7,104.00
41.	DURU ONYEMACHI	2,627.00	2,627.00
42.	JAMIKE JOY	12,295.00	12,295.00
43.	AMADI ALEXANDER	8,485.23	8,485.23
44.	ANYIAM THERESA	36,888.50	36,888.50
45.	AMAECHI R.N	53,368.00	53,368.00
46.	DIKEOCHA B.	26,408.00	26,408.00
47.	CHIZOMA OSUJI	22,899.00	22,899.00
48.	OPARA NNADI AGATHA	11,997.00	11,997.00
49.	OPARA LOVELINE	8,158.00	8,158.00

50	UZOWUIHE OLUCHI	34,674.00	34,674.00
51	IBE DOMINIC	18,357.00	18,357.00
52	CHAH I FENYIMIRE	15,762.00	15,762.00
53	OKDRAN G.O	5,309.00	5,309.00
54	OZURUIGBONU CHARITY	15,000.00	15,000.00
55	DURUEKE EDWARD	15,000.00	15,000.00
56	ANYIM G.O	33,400.00	33,400.00
57	H.A OPARA	55,584.00	55,584.00
58	DIKE FLORENCE	16,317.00	16,317.00
59	C. NWACHUKWU	39,000.00	39,000.00
60	ABARA E.C	16,403.00	16,403.00
61	ORIIAKOR C.C	29,850.00	29,850.00
62	UGORJI ANDREW	5,935.93	5,935.93
63	NZEREM EUNICE	2,776.40	2,776.40
64	EGBENAM BANABAS	3,961.17	3,961.17
65	EMERIBE MARTHA	4,342.01	4,342.01
66	EJIWAY RAPHAEL	1,300.00	1,300.00
67	UDENSI S.U	5,222.02	5,222.02
68	WOKEFORO FLORENCE	1,547.67	1,547.67
69	ODOEMENEM T.C	1,817.00	1,817.00
70	NWADIKE DONATUS	500.00	500.00
71	UGO HARIS	55,750.00	55,750.00
72	DIEZE WELFARE FUND	6,630.00	6,630.00
73	KPARUO C.U (MRS.)	1,911.00	1,911.00
74	AHAMEFULA D.	950.00	950.00
75	NWUEGBUCHUKWU KENNETH	5,556.00	5,556.00
76	DURU DONATUS	4,594.50	4,594.50
77	MKPADE LAWRENCE	300.00	300.00
78	IWU CHUKWU JOHN	150.00	150.00
79	ONUKOGU E.O	15,074.00	15,074.00
80	IWUNZE GODWIN	2,030.00	2,030.00
81	ARIRIGUZO A.S.	10,000.00	10,000.00
82	UGOBISO B.C	27,366.00	27,366.00
83	UJIRI E.O	1,600.00	1,600.00
84	EGEJURU CALISTA	1,800.00	1,800.00
85	ONWUMEZE E.	6,416.50	6,416.50
86.,	UWAEZUOKE C.	3,416.50	3,416.50
87	SORONNADI CHINYERE	38,505.53	38,505.53
88	IMO STATE GOVT. EDUCATION	31,883.00	31,883.00
89	NWOKE C.E	582.45	582.45
90	NWADIKE EGEONU	10,868.00	10,868.00
91	ACHIMBA CHARITY	1,149.08	1,149.08
	Total Deposits	620,956.15	620,956.15

SUPPLEMENTARY NOTES 2023

Isu Local Government Council

SUPPLEMENTARY NOTE

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

	MONTHS	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL
1	JAN,23	20,809,885.29	21,453,742.02	8,622,673.01	18,881,305.16	1,900,000.00	3,089,365.98	98,346,948.14		2,000,000.00	35,558,216.92	4,248,363.16	214,910,499.68
2	FEB,23	20,809,885.29	21,370,616.31	8,623,205.15	18,886,892.09	1,900,000.00	3,089,365.98	118,642,891.25	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	239,129,436.15
3	MAR,23	20,809,885.29	21,197,682.39	8,620,915.84	19,851,660.69	1,900,000.00	3,089,365.98	65,546,875.37	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	186,822,965.64
4	APR,23	20,809,885.29	21,031,669.55	8,595,556.41	19,882,274.61	1,900,000.00	3,089,365.98	52,405,787.80	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	173,521,119.72
5	MAY,23	20,743,572.48	20,832,098.86	8,591,048.49	21,733,272.07	1,900,000.00	3,089,365.98	186,131,820.81	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	308,827,758.77
6	JUN,23	20,809,885.29	20,573,099.36	8,588,684.70	22,032,506.54	1,900,000.00	3,089,365.98	65,239,337.73	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	188,039,459.68
7	JUL,23	21,323,433.35	21,087,194.92	9,354,497.25	23,223,350.80	1,900,000.00	3,089,365.98	75,602,495.03	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	201,386,917.41
8	AUG,23	21,323,433.35	20,853,466.50	9,352,493.87	23,260,387.84	1,900,000.00	3,089,365.98	93,604,936.48	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	219,190,664.11
9	SEP,23	21,323,433.35	20,679,392.75	9,340,087.51	23,654,378.80	1,900,000.00	3,089,365.98	113,816,950.85	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	239,610,189.33
10	OCT,23	21,881,299.04	21,389,134.26	9,616,724.09	23,695,694.75	1,900,000.00	3,089,365.98	283,015,461.88	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	410,394,260.09
11	NOV,23	21,949,416.55	21,358,084.53	9,615,076.56	23,874,147.15	1,900,000.00	3,089,365.98	76,814,961.49	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	204,407,632.35
12	DEC,23	37,476,014.96	33,731,518.71	14,708,348.45	23,880,879.94	1,900,000.00	3,089,365.98	173,988,813.37	8,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	338,581,521.50
	TOTAL	270,070,029.53	265,557,700.16	113,629,311.33	262,856,750.44	22,800,000.00	37,072,391.76	1,403,157,280.20	48,000,000.00	24,000,000.00	426,698,603.09	50,980,357.92	2,924,822,424.43

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															

Supplementary Note 2

2	<u>INTERNALLY GENERATED REVENUE (IGR):</u>		
		2023 ₦'m	2022 ₦'m
	<u>MONTH:</u>		
	January	196,800.00	196,800.00
	February	97,200.00	114,600.00
	March	43,800.00	91,600.00
	April	18,700.00	6,000.00
	May	108,100.00	90,000.00
	June	10,900.00	375,800.00
	July	47,400.00	346,700.00
	August	15,000.00	79,600.00
	September	457,800.00	98,600.00
	October	71,700.00.00	364,100.00
	November	-	164,000.00
	December	=	<u>53,800.00</u>
	Total	966,700.00	1,981,600.00

EXPLANATORY NOTES 2023

ISU Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	971,986,183.22
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.09
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	74,980,357.92
	TOTAL	2,924,822,424.43

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	270,070,029.53
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.16
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.34
4	Salaries and Allowances of Political Office Holders.	22,800,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.73
6	Pensions to Local Govt. Retired Staff.	262,856,750.46
	TOTAL	971,986,183.22

- 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:

S/No	DESCRPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	24,000,000.00
2	Over Head Cost Released to Council of Traditional. Rulers .	27,322,450.89

3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of PAYE Deductions to Authorized Agency	
6	Release of Imprests to Local Government Officials	24,000,000.00
7	Release of Security Vote	24,000,000.00
8	Others overhead expenses direct incurred from releases to Local Government Councils	34,850,289.86
	TOTAL	158,126,944.08

4. 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 :

S/ No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,258,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.36
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	9,884,000.00
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,695,182,603.09



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF MBAITOLI
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

MBAITOLI LOCAL GOVERNMENT COUNCIL
STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Mbaitoli Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December, 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS. The Cash flow statement consists of three (3) sections:

- a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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 revenue collected on a monthly basis from the State Joint Local Government Account (SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account(SJLGA transfers. The Council's 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.

IMO STATE OF NIGERIA
MBAITOLI LOCAL GOVERNMENT AREA
GOD'S OWN LOCAL GOVERNMENT

Telegrams:
Telephone:

Our Ref:.....
Your Ref:.....



P.O. Box 1003 Nwaorieubi
Imo State, Nigeria

Date: 2/01/2024.

MBAITOLI LOCAL GOVERNMENT COUNCIL

**STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST
DECEMBER, 2023**

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

Signed
Treasurer

Date: 2/01/2024

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

In our opinion, these Financial Statements fairly reflect the financial position of the Mbaitoli Local Government Council as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.

.....
Treasurer
Date: 2/01/2024

.....
Chairman
Date: 2nd January 2024

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF MBAITOLI LOCAL GOVERNMENT COUNCIL FOR THE
YEAR ENDED 31ST DECEMBER, 2023

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts of Mbaitoli Local Government Council for the year ended 31st December, 2023 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended and the Imo State Audit Law 2021 and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis

RESPONSIBILITY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

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

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/17/B/Vol.II/2024

(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
28th June, 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Mbaitoli Local Government Council of Imo State for the year ended 31st December, 2023 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 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 evidence 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 as well as evaluating the overall Financial Statements presentation and disclosures

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACArb.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State.

MBAITOLI LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2023

ANNUAL BUDGET 2023		Notes	2023	2022
			₦'m	₦'m
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
3,207,005,345.13	Statutory Allocation from SJLGA	1	3,299,582,333.03	2,369,932,897.19
31,733,730.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE (IGR)	3		
25,500,000.00	Capitation Rate		465,000.00	352,500.00
31,200,000.00	Property Rate		2,380,800.00	1,020,000.00
46,345,438.00	Licenses, Fines, Fees and Royalty		5,437,207.60	4,832,500.00
40,324,217.52	Earnings from Commerce		0.00	0.00
0.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
0.00	Miscellaneous Income		0.00	0.00
0.00	Other Revenue Sources	4	0.00	0.00
143,369,655.52	Total Internally Generated Revenue		8,283,007.60	6,205,000.00
3,382,108,730.65	Total Inflow from Operating Activities (A)		3,307,865,340.63	2,376,137,897.19
	<u>Payments:</u>			
882,818,121.00	Personnel Cost	5	1,344,630,091.82	1,308,143,798.54
267,078,055.00	Overhead Cost	6	163,441,654.68	108,724,335.01
0.00	Security Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farm Projects	8	495,000.00	0.00
0.00	COVID-19	9	0.00	0.00
2,139,067,703.00	Capital Expenditure	10	1,724,298,603.09	892,530,252.30
3,288,963,879.00	Total Outflow from Operating Activities (B)		3,256,865,349.59	2,333,398,385.85
93,144,851 .65	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		50,999,991.04	42,739,511.34
	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			

	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
<u>0.00</u>	Repayment of Loans		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Financing Activities		0.00	0.00
0.00	Net Cash Flow for the Year Activities		50,999,991.04	42,739,511.34
<u>0.00</u>	Cash and its Equivalent as at 1/1/2023		61,686,833.74	18,947,322.40
0.00	Cash and its Equivalent as at 31/12/2023		112,686,824.78	61,686,833.74

MBAITOLI LOCAL GOVERNMENT COUNCIL

**FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT
31ST DECEMBER, 2023**

	Notes	2023 N'm	2022 N'm
<u>Liquid Assets: ASSETS</u>			
Cash	11	644,150.00	216,350.00
Bank	12	<u>112,022,674.78</u>	<u>61,470,483.74</u>
Total Liquid Assets (A)		112,686,824.78	61,686,833.74
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	4,944,970.81	4,944,970.81
Imprest	14	71,898,650.00	60,268,650.00
Service Advance	15	513,124,085.79	486,687,893.79
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		589,967,706.60	551,901,514.60
TOTAL ASSETS C = (A + B)		702,654,531.38	613,588,348.34
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		620,740,073.35	531,673,890.31
Unremitted Deductions	16	74,950,324.43	74,950,324.43
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		595,690,397.78	606,624,214.74
<u>External and Internal Loans</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		0.00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	6,964,133.60	6,964,133.60
Total Other Liabilities (F)		6,964,133.60	6,964,133.60
TOTAL LIABILITIES G = (D + E +F)		702,654,531.38	613,588,348.34

MBAITOLILOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Note s	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
431,056,328.97	OPENING BALANCE 1/1/2023		531,673,890.31				(531,673,890.31)
	<u>ADD REVENUE:</u>						
	<u>ALLOCATIONS</u>						
2,396,932,897.19	Statutory Allocation from SJLGA	1	3,299,582,333.03	3,207,005,345.13	3,207,005,345.13	0.00	(92,576,987.90)
0.00	State Government IGR	2	0.00	31,733,730.00	31,733,730.00	0.00	31,733,730.00
	<u>INTERNALLY GENERATED REVENUE (IGR)</u>	3					
352,500.00	Capitation Rate		465,000.00	25,500,000.00	25,500,000.00	0.00	25,035,000.00
1,020,000.00	Property Rate		2,380,800.00	31,200,000.00	31,200,000.00	0.00	28,819,200.00
4,832,500.00	Licenses, Fines, Fees and Royalty		5,437,207.60	46,345,438.00	46,345,438.00	0.00	40,908,230.40
0.00	Earnings from Commerce		0.00	40,324,217.52	40,324,217.52	0.00	40,324,217.52
0.00	Rent on Local Govt. Property		0.00	0.00	0.00	0.00	0.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	Miscellaneous		0.00	0.00	0.00	0.00	0.00
6,205,000.00	Total Internally Generated Revenue		8,283,007.60	143,369,655.52	143,369,655.52	0.00	135,086,647.92
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00	0.00	0.00	0.00
2,807,194,226.16	Total Revenue (A)		3,839,539,230.94	3,382,108,730.65	3,382,108,730.65	0.00	(457,430,500.29)
	<u>EXPENDITURE</u>						
1,308,143,798.54	Personnel cost	5	1,344,630,091.82	882,818,121.00	882,818,121.00	0.00	(461,811,970.82)
106,214,285.01	Overhead Cost	6	145,839,154.68	267,078,055.00	267,078,055.00	0.00	121,238,900.32
861,162,252.30	Capital Expenditure	10	1,728,329,911.09	2,139,067,703.00	2,139,067,703.00	0.00	410,737,791.91
2,275,520,335.85	Total Expenditure (B)		3,218,799,157.59	3,288,963,879.00	3,288,963,879.00	0.00	70,164,721.41
531,673,890.31	OPERATING BALANCE		620,740,073.35	93,144,851.65	93,144,851.65	0.00	(527,595,221.70)
	<u>APPROPRIATIONS/TRANSFERS</u>						
531,673,890.31	Transfer to Capital Development Fund		620,740,073.35	93,144,851.65	93,144,851.65	0.00	(527,595,221.70)
531,673,890.31	Closing Balance		620,740,073.35	93,144,851.65	93,144,851.65	0.00	(527,595,221.70)

MBAITOLILOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
(253,785,771.89)	Opening Balance		(343,197,665.98)				343,197,665.98
	<u>ADD REVENUE</u>						
531,493,890.31	Transfer From Consolidated Revenue Fund		620,740,073.35	0.00	0.00	0.00	(620,740,073.35)
	Aid and Grants						
	<u>External Loans</u>						
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
<u>240,256,467.90</u>	Internal Loans from Other Funds		<u>387,076,735.36</u>				<u>(387,076,735.36)</u>
517,964,586.32	TOTAL REVENUE		664,619,142.73	0.00	0.00	0.00	(664,619,142.73)
	<u>LESS CAPITAL EXPENDITURE</u>						
620,905,784.40	Capital Expenditure Sector	10	1,341,253,175.73	2,139,067,703.00	2,139,067,703.00	0.00	797,814,527.27
	<u>OTHER CAPITAL PAYMENTS</u>						
<u>240,256,467.90</u>	Repayments Internal Loans		<u>387,076,735.36</u>				<u>(387,076,735.36)</u>
<u>0.00</u>	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
861,162,252.30	TOTAL CAPITAL EXPENDITURE	10	1,728,329,911.09	2,139,067,703.00	2,139,067,703.00	0.00	410,737,791.91
0.00	Adjustments for Movements in Public Debts						
(343,197,665.98)	Closing Balance		(1,063,710,768.36)				

MBAITOLI LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS		2023			2022
			Actual N'm	Budgeted N'm	Variance N'm	Actual N'm
1	<u>A - SHARE OF STATUTORY ALLOCATION FROM SJLGA</u>					
	Net Share of Statutory Allocation from SJLGA		3,299,582,333.03	1,869,840,000.00	1,429,742,333.03	2,369,932,897.19
	Add: Deduction at Source for Loan Repayment					
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	700,088,602.83	700,088,602.83	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	40,500,000.00	40,500,000.00	0.00
	Total (Gross) SJLGA Allocation to the Local Government		3,299,582,333.03	2,610,428,602.83	689,153,730.20	<u>2,369,932,897.19</u>
	<u>VALUE ADDED TAX:</u>					
	Share of Value Added Tax		0.00	596,576,742.30	596,576,742.30	0.00
	Total Value Added Tax		0.00	596,576,742.30	596,576,742.30	0.00

	DETAILS	2023		
		ACTUAL N'm	BUDGETED N'm	VARIANCE N'm
2	<u>B - STATE GOVT. INTERNALLY GEN. REVENUE</u>			
	Share of State Government Internally Generated Revenue	0.00	31733,730.00	31733,730.00
	Total State Government Internally Generated Revenue	0.00	31,733,730.00	31,733,730.00
3	<u>C -INTERNALLY GENERATED REVENUE:</u>			
3.1	<u>CAPITATION RATE:</u>			
	Current Capitation/Development Rate	465,000.00	25,500,000.00	25,035,000.00
	Arrears of Capitation Rate	0.00	0.00	0.00
	Sub-Total Capitation Rate	465,000.00	25,500,000.00	25,035,000.00
3.2	<u>PROPERTY RATE:</u>			
	Current Property/Tenement Rate	0.00	14,200,000.00	14,200,000.00
	Commercial Buildings	0.00	0.00	0.00
	Filling Stations	0.00	0.00	0.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	2,380,800.00	15,000,000.00	12,619,200.00
	Arrears of Property Rate	0.00	2,000,000.00	2,000,000.00
	Sub-Total Property Rate	2,380,800.00	31,200,000.00	28,819,200.00
3.3	<u>LICENSES, FINES AND FEES</u>			
	Towing of Vehicles Fees	0.00	250,000.00	250,000.00
	Obstruction and Nuisance Fees	0.00	0.00	0.00
	Bicycle License Fess	0.00	370,000.00	370,000.00
	Liquor License (Wine/ Beer)	0.00	260,000.00	260,000.00
	Native Liquor License	0.00	117,000.00	117,000.00
	Native Tobacco License	0.00	117,000.00	117,000.00
	Squatter/ Hawkers Permit	0.00	700,000.00	700,000.00
	Registration of Buses/Commercial Vehicles	0.00	1,500,000.00	1,500,000.00
	Operational Business Permit	288,600.00	1,500,000.00	1,211,400.00
	Eating House License Fees	0.00	1,200,000.00	1,200,000.00
	Kiosk License Fees		1,000,000.00	1,000,000.00
	Bakery House License Fees	0.00	75,000.00	75,000.00
	Auctioneers License Fees	0.00	500,000.00	500,000.00
	Canon Shooting License Fees	0.00	70,000.00	70,000.00
	Customary Marriage Registration Fees	280,000.00	1,900,000.00	1,620,000.00
	Naming of Street Registration Fees (Various)	0.00	300,000.00	300,000.00
	Radio/Television License Fees	0.00	1,000,000.00	1,000,000.00
	Clubs, Cultural and Social Organization Reg. Fees	570,000.00	63,140.00	(506,860.00)
	Identification/Oath Fees	2,500,500.00	2,800,000.00	299,500.00
	Earning from Environmental Sanitation Services	0.00	1,500,000.00	1,500,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	100,000.00	100,000.00
	Registration of Birth and Death	580,000.00	220,000.00	(360,000.00)
	Dispensary Fees	231,800.00	0.00	(231,800.00)

	Maternity Fees	800,350.00	100,000.00	700,350.00
	Registration of Association	0.00	0.00	0.00
	Registration of Contractors	0.00	200,000.00	200,000.00
	Building Plan Checking fees	185,957.60	500,000.00	314,042.40
	Others	0.00	30,003,298.00	30,003,298.00
	Sub-Total Licenses, Fines and Fees	5,437,207.60	46,345,438.00	40,908,230.40
3.4	<u>EARNINGS FROM COMMERCE:</u>			
	Shopping Centre Fees	0.00	1,092,771.90	1,092,771.90
	Market Toll/ Stallage Fees	0.00	20,200,000.00	20,200,000.00
	Motor Park Toll	0.00	10,100,000.00	10,100,000.00
	Slaughter House Fees	0.00	5,200,000.00	5,200,000.00
	Earnings from Agricultural Undertakings	<u>0.00</u>	<u>3,731,445.62</u>	<u>3,731,445.62</u>
	Sub-Total Earnings from Commerce	0.00	40,324,217.52	40,324,217.52
3.5	<u>RENT ON LOCAL GOVERNMENT PROPERTY:</u>			
	Rent on Local Government Quarters	0.00	0.00	0.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	0.00	0.00	0.00
		0.00	0.00	0.00
3.6	<u>INTEREST/REPAYMENTS AND DIVIDENDS:</u>			
3.6.1	<u>INTEREST/REPAYMENTS:</u>			
	Interest on Repayment of Motor Veh. Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	0.00	0.00	0.00
3.6.2	<u>DIVIDENDS:</u>			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Dividends	0.00	0.00	0.00
3.7	<u>GRANTS/AID AND REIMBURSEMENTS:</u>			
3.7.1	<u>INTERNAL AID/GRANTS:</u>			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Internal Aid/Grants	0.00	0.00	0.00
3.7.2	<u>REIMBURSEMENTS:</u>			
	Re-imburement	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Re-imburement	0.00	0.00	0.00
	Grand Total Grants/Aid and Re-imburements	0.00	0.00	0.00

3.8	<u>MISCELLANEOUS REVENUE:</u>			
	Recovery of Losses and Overpayments	0.00	0.00	0.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	0.00	0.00
	Internal Loans	0.00	0.00	0.00
	Sub-Total Miscellaneous Revenue	0.00	0.00	0.00
	Grand Total Internally Generated Revenue	8,283,007.60	143,369,655.52	135,086,647.92
5.1	<u>CONSOLIDATED REVENUE FUND CHARGES:</u>			
	The Executive / Legislature	9,000,000.00	118,678,698.00	109,678,698.00
	Local .Govt. Devt. Areas (Coordinator & Members)	8,400,000.00	0.00	(8,400,000.00)
	Community Govt. Council (PG Allowances)	20,550,000.00	0.00	(20,550,000.00)
5.2	Sub-Total Consolidated Revenue Fund Charges	37,950,000.00	118,678,698.00	80,728,698.00
	<u>PERSONNEL EMOLUMNET:</u>			
	Administration	0.00	0.00	0.00
	Finance	0.00	0.00	0.00
	Medical and Health	0.00	0.00	0.00
	Planning Research and Statistics	0.00	0.00	0.00
	Agricultural and Natural Resources	0.00	0.00	0.00
	Works, Transport and Housing	0.00	0.00	0.00
	Information, Education and Social Welfare	0.00	0.00	0.00
	Local Govt. Workers Salary (Automated Salary Payment System)	627,563,938.12	764,139,423.00	136,575,484.80
	Salaries/ Emoluments :- Primary Education(automated payment system)	265,557,700.17	0.00	(265,557,700.17)
	Salaries/ Emoluments :- Jnr Secondary Education(automated)	113,629,311.33	0.00	(113,629,311.33)
	Salaries and Allowances Council of Traditional Rulers	37,072,391.72	0.00	(37,072,391.72)
	Pensions and Gratuity for Local Govt. Retirees	262,856,750.48	0.00	(262,856,750.48)
5.3	Sub-Total Personnel Cost	1,306,680,091.82	764,139,423.00	(542,540,668.82)
	<u>MISCELLANEOUS:</u>			
	Adult Instructors	0.00	500,000.00	500,000.00
	NYSC Corp Member	0.00	500,000.00	500,000.00
	Postal Agents	0.00	200,000.00	200,000.00
	IT Students	0.00	500,000.00	500,000.00
	Imo Community Watch	0.00	5,000,000.00	5,000,000.00
	Handicap Persons	0.00	500,000.00	500,000.00
	Nigeria Sec and Civil Defense Corps	0.00	500,000.00	500,000.00
	Others	0.00	247,000.00	247,000.00
	Total Miscellaneous	0.00	254,700,000.00	254,700,000.00
6	<u>OVERHEAD COST:</u>			
6.1	<u>OVERHEAD COSTS BY FUNCTION:</u>			
	Travel and Transport	591,000.00	2,350,000.00	1,759,000.00
	Utility Services	0.00	528,000.00	528,000.00
	Telephone and Postal Services	0.00	50,000.00	50,000.00

	Stationery and Printing	4,172,500.00	1,300,000.00	(2,872,500.00)
	Maintenance of Office Furniture and Equipment	2,093,000.00	800,000.00	(1,293,000.00)
	Maintenance of Vehicle and Capital Assets	1,704,000.00	1,000,000.00	(704,000.00)
	Consultancy and Professional Services	0.00	1,000,000.00	1,000,000.00
	Training, Staff Development and Welfare	100,000.00	3,700,000.00	3,600,000.00
	Entertainment and Hospitality	6,627,800.00	750,000.00	(5,877,745.00)
	Miscellaneous Expenses	43,570,496.76	500,000.00	(43,070,496.76)
	Provision of Service Materials	0.00	400,000.00	400,000.00
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils	87,276,654.22	0.00	87,276,654.22
	Sub Total Overhead Cost By Function	145,839,154.68	12,378,055.00	(133,461,099.68)
	Unretired Service Advances	17,602,500.00	0.00	(17,602,500.00)
	Total Overhead Cost By Function	163,441,654.68	12,378,055.00	(151,063,599.68)
6.2	<u>OVERHEAD COSTS BY SECTORS</u> <u>(DEPARTMENT:</u>			
	The Council	36,884,600.00	4,000,000.00	(32,884,600.00)
	Administration	11,018,200.00	1,500,000.00	(9,518,200.00)
	Finance	6,694,996.76	<u>1,278,000.00</u>	<u>(5,416,996.76)</u>
	Medical and Health	710,000.00	1,400,000.00	690,000.00
	Planning Research and Statistics	0.00	1,000,000.00	1,000,000.00
	Agricultural and Natural Resources	480,000.00	1,000,000.00	520,055.00
	Works, Transport and Housing	2,220,000.00	1,000,000.00	(1,220,000.00)
	Information, Education and Social Welfare	851,000.00	1,200,000.00	349,000.00
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils	87,276,654.22	0.00	87,276,654.22
	Sub Total Overhead Cost By Function	145,839,154.68	12,378,055.00	(133,461,099.68)
7	Security Vote	24,000,000.00	0.00	24,000,000.00
	Total	24,000,000.00	0.00	24,000,000.00
8	Integrated Farms Project	495,000.00	0.00	(495,000.00)
	Total	495,000.00	0.00	(495,000.00)
9	Palliative Expenses	0.00	0.00	0.00
	Total	0.00	0.00	0.00
10	<u>CAPITAL EXPENDITURE:</u>			
	Priority Projects	18,211,300.00	0.00	(18,211,300.00)
	Procurement of Two Electric Transformer	7,120,000.00	377,864,000.00	370,745,000.00
	Road Grading	16 ,220,508.00	540,649,947.00	524,429,439.00
	Replacement of Over Head Tank	984,500.00	272,012,558.00	271,028,058.00
	Stocking of Poultry Birds	495,000.00	948,540,198.00	948,045,198.00
	Local Government Joint Projects	1,258,600 ,000.00		(1,258,600,000.00)
	Various Capital expenditures incurred by BLGCA for Local Govt. Councils	426,698,603.09	0.00	(426,698,603.09)
	Total Capital Expenditure	1,728,329,911.09	2,139,067,703.00	410,737,791.91

	Previous Years Retired Project Advances	4,031,308.00	0.00	4,031,308.00
	Grand Total	1,724,298,603.09	2,139,067,703.00	414,769,099.91
	This represents closing balance of cash-at-hand and held in Banks			
11	<u>CASH BALANCE:</u>		2023	2022
	Cash-at-Hand		<u>664,150.00</u>	<u>216,350.00</u>
	Total Cash		664,150.00	216,350.00
12	<u>BANK BALANCE:</u>		2023	2022
	<u>Name of Bank</u>	<u>Account Name</u>	<u>Account No.</u>	
	1. UBA	Salary	1015774351	2,069.33
	2. Zenith	Project	10158968006	3,497,372.49
	3. UBA	IGR	1001612113	1,486,206.36
	4. UBA	Project	1014906623	648,235.00
	5. UBA	Integrated Farm Project	1017582132	1,606,721.98
	6. UBA	Project	0030581221	10,000.00
	7. UBA	Rescue Mission	0038522673	75,124.00
	8. Fidelity	Project	Not disclosed	500,000.00
	9. Unity Bank	Project	Not disclosed	3,368.00
	10. Zenith	Project	Not disclosed	3,374,120.00
	11. Zenith	Project	Not disclosed	485,341.06
	12. IMSG/MTLG	Project Account	Not disclosed	53,090.20
	13. Diamond	Salary Account	Not disclosed	8,978,096.65
	14. Diamond	Project Account	Not disclosed	(2,425,000.00)
	15. Eco Bank	Project Account	Not disclosed	(2,522,059.14)
	16. Access Bank		0815362575	187,295.15
	17. FCMB		0840734014	1,724.59
	18. UBA	Shared Prosperity	1022780741	96,060,969.11
	Total Bank		112,022,674.78	61,470,483.74
	Grand Total Cash & Bank		112,686,824.78	61,686,833.74
13	<u>SALARY ADVANCE</u>		2023	2022
1	Amaechi Jovita		785.00	785.00
2	Ogu Anthonia		72,480.00	72,480.00
3	Ugochukwu Elizabeth		14,019.64	14,019.64
4	Akuwudike B. C.		800.00	800.00
5	Osuji Moses		(24,286.89)	(24,286.89)
6	Mbah Bathelome		12,428.00	12,428.00
7	Ogeke V. A.		16,799.04	16,799.04
8	Opara Patrick		5,802.39	5,802.39
9	Ukwuome P. E.		21,843.00	21,843.00
10	Nwahiri Chizoba		9,451.31	9,451.31
11	Onyegbule Charles		4,311.95	4,311.95
12	Urama B. O.		4,995.00	4,995.00
13	Uwuzor Sabina		14,986.91	14,986.91

14	Okoroibe C.		20,000.00	20,000.00
15	Azodo I. A.		101,048.74	101,048.74
16	Ezeribe F. N.		78,637.00	78,637.00
17	Monica, O.		18,382.00	18,382.00
18	Osuigwe Bonaventure		11,431.30	11,431.30
19	Sam-Kamange Ijeoma		61,704.00	61,704.00
20	Emenyeonu S.M.N.		155,239.33	155,239.33
21	Nwachukwu Anthonia		633.78	633.78
22	Ezenwa Chinyere		115,239.39	115,239.39
23	Oziazi Rufus		45,110.00	45,110.00
24	Iheakanwa Theresa		30,867.56	30,867.56
25	Okoroike C.		(20,000.00)	(20,000.00)
26	Ekolike L. O.		541,655.00	541,655.00
27	Egbe H. E.		2,207.56	2,207.56
28	Onumaegbulem		300.00	300.00
29	Osuji C.		1,970.00	1,970.00
30	Nwaozuzu Francis		15,934.00	15,934.00
31	Amaefule I. O.		751.00	751.00
32	Samuel Ndu Awuzie		43,394.66	43,394.66
33	Nwosu I. M.		15,007.84	15,007.84
34	Chinakwe M. A.		11,940.75	11,940.75
35	Nwaozuzu Romanus		1,850.00	1,850.00
36	Nnodim I.		3,096.00	3,096.00
37	Nwaoha Alfred		15,748.00	15,748.00
38	Semegbuonye Obinna		14,258.00	14,258.00
39	Iwugwu A.J.C.		2,830.00	2,830.00
40	Ugo J.		1,200.00	1,200.00
41	Okoro Lawrence		852.00	852.00
42	Unaeze Befram		604.00	604.00
43	Angela Asonye		38,000.00	38,000.00
44	Edith Eluchie		26,870.00	26,870.00
45	Igbo Justina		15,982.00	15,982.00
46	N. A. Durueburuo		65,364.00	65,364.00
47	Peter Yahaya		11,000.00	11,000.00
48	Egeonye L. C.		1,100.00	1,100.00
49	Diogu Cornelius U.		50,000.00	50,000.00
50	Iheanacho Chinagorom		30,000.00	30,000.00
51	Chimezie Calista		61,728.00	61,728.00
52	Nwokwo E. C.		50,000.00	50,000.00
53	Nwagwu D. C.		76,182.00	76,182.00
54	Okereke Victor		48,250.00	48,250.00
55	Ahanaotu Rebecca		14,399.00	14,399.00
56	Oburuonye Franca		7,299.65	7,299.65
57	Ossai D. B.		8,152.00	8,152.00
58	Mba Agatha		3,432.00	3,432.00
59	Kalazu Charles		50,000.00	50,000.00
60	Okafor J. E.		161,632.00	161,632.00
61	Emenakwe Priscilia		6,993.71	6,993.71
62	Iheanacho Faith		4,880.00	4,880.00
63	Nwadike G. C.		96,748.00	96,748.00
64	Madumere Agatha		80,000.00	80,000.00
65	Okereke Victoria		25,000.00	25,000.00
66	Chigbu Cletus		18,015.00	18,015.00
67	Meletus Evelyn		13,002.00	13,002.00

68	Kema O. P.		49,600.00	49,600.00
69	Nwanna Rhoda		8,870.00	8,870.00
70	Abara Adaku		2,752.00	2,752.00
71	Onyeachala Cordelia		7,624.67	7,624.67
72	Osudia T. N.		5,695.00	5,695.00
73	Okere C. N.		625.00	625.00
74	Kanu H. N.		972.00	972.00
75	Odunuso A.		152.90	152.90
76	Ugoma V. E.		580.65	580.65
77	Moses Ogu		60,000.00	60,000.00
78	Onyegbule O. Camelita		5,564.00	5,564.00
79	Evang. Chidi Chukwujihe		10,000.00	10,000.00
80	Pastor Frank Amadi		10,000.00	10,000.00
81	Rev. Clement Anoruru		10,000.00	10,000.00
82	Rev. Simon Amucha		10,000.00	10,000.00
83	Rev. Patrick Uwakwe		10,000.00	10,000.00
84	Rev. Canice Mbata		10,000.00	10,000.00
85	Rev. Innocent Okoro		10,000.00	10,000.00
86	Rev. Goodness Josepsh		10,000.00	10,000.00
87	Francis Onwuegbulam		10,000.00	10,000.00
88	Rev. Emmanuel Elodibia		10,000.00	10,000.00
89	Pastor Willison Obiako		10,000.00	10,000.00
90	Evang. Chinyere Nnadi		10,000.00	10,000.00
91	Blessing Ejiba		10,000.00	10,000.00
92	Anozie Samuel		22,045.32	22,045.32
93	Onukwube Christy		57,603.00	57,603.00
94	Oguawalam Christian		29,231.98	29,231.98
95	Obiri-Ibe Kate		381.69	381.69
96	Theophilus Ozuzu		653,954.80	653,954.80
97	Samuel Awuziem		36,643.54	36,643.54
98	Okafor Uchechi		12,659.00	12,659.00
99	Orisakwe U. A.		26,659.00	26,659.00
100	Okoroji Julius		17,874.97	17,874.97
101	Madufor		19,091.97	19,091.97
102	Osuoha Nneoma		15,206.94	15,206.94
103	Nwadike Rufina		2,798.84	2,798.84
104	Dorathy Ononiwu		15,880.00	15,880.00
105	Owuoha Sabina		1,940.50	1,940.50
106	Harrieth Onyechu		4,530.00	4,530.00
107	Uwandu Eric		9,060.00	9,060.00
108	H. R. H. Eze C.I.M. Duru		75,000.00	75,000.00
109	Ohanjiri Ogechi		11,524.00	11,524.00
110	Ibekwe Innocent		8,158.00	8,158.00
111	Sabinus		7,852.02	7,852.02
112	Okorie Mary C.		129,759.50	129,759.50
113	Akim Tochukwu P.		3,524.72	3,524.72
114	Iroanya Ruth N.		8,882.04	8,882.04
115	Hon. Azubuike Nwoke		23,000.00	23,000.00
116	C. O. Osuji		10,061.04	10,061.04
117	Emmanuel Ndukwu		5,235.25	5,235.25
118	Camelita C. Nwangwo		10,891.44	10,891.44
119	Ukaegbulam Pius		39,521.25	39,521.25
120	Ezem Odoemena		4,806.42	4,806.42
121	Ngerem Samuel		30,191.75	30,191.75

122	Umuoka Josephine		13,689.00	13,689.00
123	Uwani A. O.		57,584.15	57,584.15
124	Eneregbu E O		7,444.00	7,444.00
125	Christopher Iwunze		20,318.00	20,318.00
126	Ononogbo Casmir		21,785.76	21,785.76
127	Onyekwere Florence		39,521.25	39,521.25
128	Okere J. C.		24,192.25	24,192.25
129	Amaliri Joy C.		57,297.51	57,297.51
130	Duru Cordelia Onyeagbola		23,423.00	23,423.00
131	Obilor Peace		2,380.25	2,380.25
132	Onuoha Donatus		13,414.56	13,414.56
133	Agbasi Angela		10,270.56	10,270.56
134	Ejike Louis		20,121.84	20,121.84
135	Ogochukwu John		89,211.00	89,211.00
136	Nwaimo Chinwe		4,036.76	4,036.76
137	Ezeribe F. N.		12,326.16	12,326.16
138	Umezuruike Vincent		7,296.88	7,296.88
139	Ubanwa Ononogbo		1,573.39	1,573.39
140	Odinnu Cyril		275,047.67	275,047.67
141	Egbuchulam Polycarp		58,119.00	58,119.00
142	Chinagorom Perpetual		52,257.00	52,257.00
143	Ike Alexander		19,056.00	19,056.00
144	Ugballa Uzoamaka		3,608.00	3,608.00
145	Uwa Donatus		23,982.00	23,982.00
146	Eke Patricia		101,213.00	101,213.00
147	Opara Lilian Ben		<u>9,060.00</u>	<u>9,060.00</u>
	Sub-Total Salary Advance		4,944,970.81	4,944,970.81

14	<u>IMPREST:</u>	2023	2022
1.	Dr. Nnah Pat. I.	400,000.00	400,000.00
2.	Barr. Ettoh Ngozi	300,000.00	300,000.00
3.	Onuoha A.I.,	300,000.00	300,000.00
4.	Nwaka Dozie	410,000.00	410,000.00
5.	Ododo Ijeoma	125,000.00	125,000.00
6	Onunkwo E.E.	200,000.00	200,000.00
7	Onyenanu I.D	700,000.00	700,000.00
8	Emenyonu S.N.	200,000.00	200,000.00
9	Opara Lilian Ben	655,000.00	655,000.00
10	Jamike Joy	500,000.00	500,000.00
11	Nwaimo Chinwe	205,000.00	205,000.00
12	Osuji Ngozi Chuks	150,000.00	150,000.00
13	Val Udenko	100,000.00	100,000.00
14	Engr. Nkemakolam Emma I.A.	400,000.00	400,000.00
15	Ugwuloka T.C.	350,000.00	350,000.00
16	Onwuegbuchulam T.C.	70,000.00	70,000.00
17	Korie Desmond	60,000.00	60,000.00
18	Hon. Odor Barry .C.	70,000.00	70,000.00
19	Hon. Ekwujuru Oliver	70,000.00	70,000.00
20	Hon. Iroegbu Lawrence	70,000.00	70,000.00
21	Njoku Alex	360,600.00	360,600.00
22	Orisakwe T.C	323,000.00	323,000.00
23	Ariri J.A.	400,000.00	400,000.00
24	Opars Lilian Ben	400,000.00	400,000.00
25	Ibecheozor Rowland	600,000.00	600,000.00
26	Hon. Ukeoma Raymond	70,000.00	70,000.00
27	Rev. Ukeoma Ifeanyi	70,000.00	70,000.00
28	Hon. Njoku Robert	70,000.00	70,000.00
29	Hon. Chukwu Amaka	70,000.00	70,000.00
30	Hon. Onuoha James	70,000.00	70,000.00
31	Barr. Opara Chuks	70,000.00	70,000.00
32	Hon. Peace Monday	70,000.00	70,000.00
33	Hon Ude Ugochukwu	70,000.00	70,000.00
34	Hon. Barr. Nwabia Chris	1,800,000.00	1,800,000.00
35	Dr. Ozumba E.O.	550,000.00	550,000.00
36	Osuji Ngozi	50,000.00	50,000.00
37	Ariri J.N.	210,000.00	210,000.00
38	Manu Phil	100,000.00	100,000.00
39	Ezem Ngozi	155,000.00	155,000.00
40	Ikenna Nwagozi	300,000.00	300,000.00
41	Dr. Zeph Abanewe	125,000.00	125,000.00
42	Hon. Nwaike Chris	2,100,000.00	2,100,000.00
43	Esther Enoch	100,000.00	100,000.00
44	Ugochukwu J.D.N.	25,000.00	25,000.00
45	Hon. Anukoro Chigozie	2,000,000.00	2,000,000.00
46	Hon. Iheanacho Fedelis	40,000.00	40,000.00
47	Hon. Nwagwu Rogers	40,000.00	40,000.00
48	Hon. Njoku Innocent Iheanacho	40,000.00	40,000.00
49	Hon. Njoku Rober	40,000.00	40,000.00
50	Hon. Okparaocha Elizabeth	40,000.00	40,000.00

51	Hon. Azuoma Chinagorom	40,000.00	40,000.00
52	Hon. Ogurogbulam Paul	40,000.00	40,000.00
53	Hon. Onyeji Fabian	40,000.00	40,000.00
54	Hon. Madumere Toto chigozie	40,000.00	40,000.00
55	Hon. Irobi John Anamelechi	40,000.00	40,000.00
56	Hon. Ononiwu Christian	40,000.00	40,000.00
57	Hon. Mbama Rufus	40,000.00	40,000.00
58	Hon. Onomajuru .E. Chimezie	40,000.00	40,000.00
59	Hon. Nwanwuba Canice Ekere	40,000.00	40,000.00
60	Hon. Obiagwu Michael	40,000.00	40,000.00
61	Hon. Nwokocha Chibuzo	40,000.00	40,000.00
62	Hon. Anyaso Michael Okechukwu	40,000.00	40,000.00
63	Hon. Nwabia O.A. Prinsel	40,000.00	40,000.00
64	Hon. Onyekwere Johnbosco .E.	40,000.00	40,000.00
65	Hon. Unanwa Cyril	40,000.00	40,000.00
66	Hon. Osueke Collinus	40,000.00	40,000.00
67	Hon. Nwokocha Obinwanne	40,000.00	40,000.00
68	Hon. Ahanotu Chinelo	40,000.00	40,000.00
69	Hon. Azurundu Ugodieze	40,000.00	40,000.00
70	Hon. Opara Clara Ngozi	40,000.00	40,000.00
71	Hon. Osuajoku Chidera Bright	40,000.00	40,000.00
72	Hon. Bethel .G.	40,000.00	40,000.00
73	Hon. Ihiechi Darlington	40,000.00	40,000.00
74	Hon. Chimozie Helen	40,000.00	40,000.00
75	Hon. Ojiogu Gabriel	40,000.00	40,000.00
76	Ofondu Modestus	40,000.00	40,000.00
77	Bathram Nnawuihe	40,000.00	40,000.00
78	Ughonu Kizito .O.	40,000.00	40,000.00
79	Ukaegbu Gladys	200,000.00	200,000.00
80	Chinagorom Azuoma	200,000.00	200,000.00
81	Odoemena Stephen	600,000.00	600,000.00
82	Collins Ugorji	1,800,000.00	1,800,000.00
83	Lawrence Iroegbu	200,000.00	200,000.00
84	Akujuobi N.C.	1,375,000.00	1,375,000.00
85	Osuji Helen	570,000.00	570,000.00
86	Chuks Uchenna	1,280,000.00	1,280,000.00
87	Olivia Daniels	620,000.00	320,000.00
88	Ugbaja Charles .I.	800,000.00	800,000.00
89	Durumba Charity	1,020,000.00	1,070,000.00
90	Orji Charles	170,000.00	170,000.00
91	Hon Mba Berthram	400,000.00	400,000.00
92	Godstime Samuel	1,000,000.00	1,000,000.00
93	Anaebunwa I.N.	1,680,000.00	1,680,000.00
94	Duruebruo Ngozi	3,520,000.00	2,640,000.00
95	Engineer J.C. Uzor	300,000.00	720,000.00
96	Amaefule A.C.	1,140,000.00	1,140,000.00
97	Okereke C.N.	1,020,000.00	1,020,000.00
98	Chibundu P.A	720,000.00	720,000.00
99	Njoku Chibuzo	2,160,000.00	1,440,000.00
100	Akujobi Nelly	900,000.00	720,000.00
101	Igwe Nkiru	1,440,000.00	1,440,000.00
102	Emesowum Dominic	1,720,000.00	1,320,000.00
103	Hon. John Eke	990,000.00	990,000.00

104	Hon. Emmanuel Opara	6,876,670.00	6,876,670.00
105	Hon. Bondillion Ebeneye	656,670.00	776,670.00
106	Hon. Emmanuel Onyemaobi	656,670.00	776,670.00
107	Hon. Felix Ihem	736,670.00	776,670.00
108	Hon. Kingsley Uba	696,670.00	776,670.00
109	Hon. Kenneth Iroegbu	696,670.00	776,670.00
110	Hon. Anorue Okechukwu	736,670.00	776,670.00
111	Hon. P.J. Oguamanam	736,670.00	776,670.00
112	Hon. Jonathan Ibe	776,670.00	776,670.00
113	Hon. Anthony Nwanekpe	736,670.00	776,670.00
114	Hon. Okasi Ikechukwu	656,670.00	776,670.00
115	Hon. Steph Agogbuo	656,670.00	776,670.00
116	Hon. Charity Nwadike	656,670.00	776,670.00
117	Iruka Christian	50,000.00	50,000.00
118	Ezeala JaneFrancis	360,000.00	540,000.00
119	Hon Josephat Akakem	276,670.00	276,670.00
120	Hon Rayner Opara	156,670.00	276,670.00
121	Christine Opara	850,000.00	250,000.00
122	Okoroike C.N	420,000.00	180,000.00
123	Engr Onwuchumba P.U	180,000.00	180,000.00
124	Awuzieke I.K	120,000.00	120,000.00
125	Engr. Egbulonu B.A	1,260,000.00	540,000.00
126	Barr Uwakwem Kingsley	480,000.00	480,000.00
127	Ugbaja C.U	840,000.00	300,000.00
128	Egbulonu Njoku D.I	180,000.00	0.00
129	Ibe Ngozi	60,000.00	0.00
	Sub-Total Imprest	71,898,650.00	60,268,650.00
15	SERVICE ADVANCE	2023	2022
15.1	PROJECT ADVANCE		
	GRADING OF RURAL ROADS		
	Egbulonu Adindu B.	58,310,000.00	48,310,000.00
	Engr. Onwuchuruba P.U.	0.00	9,822,990.00
	Sub-Total	58,310,000.00	58,132,990.00
	RENOVATION OF OFFICE		
	Egbulonu Adindu B.	28,084,700.00	10,000,000.00
	Engr. Onwuchuruba P.U.	1,652,900.00	11,960,000.00
	Drilling of boreholes	2,284,925.00	2,284,925.00
	Construction of shops	1,109,600.00	1,109,600.00
	Sub- Total Renovation	33,132,125.00	25,354,525.00
	Total Project Advances	91,442,125.00	83,487,515.00
15.2	PERSONAL ADVANCES		
1	Egbuchulem Polycarp	85,000.00	85,000.00
2	Celestine Ehirim	3,850,000.00	3,850,000.00
3	Osunaonye F. O.	4,000.00	4,000.00
4	C. C. Orindu	240,000.00	240,000.00
5	Caroline Osuji	2,868,920.00	2,868,920.00
6	Elemi Chiwendu	549,300.00	549,300.00
7	Ogechi Ezeani	60,000.00	60,000.00

8	Hon. Osita Opara	10,250,000.00	10,250,000.00
9	Hon. Bethram Nnawuihe	2,925,000.00	2,925,000.00
10	A. A. Opara	485,000.00	485,000.00
11	Caroline Njoku	140,000.00	140,000.00
12	Uzoegbu Gerald	1,200,000.00	1,200,000.00
13	Mazi Nath Iwuagwu	10,327,300.00	10,327,300.00
14	Engineer Ijeoma Opara	500,000.00	500,000.00
15	B. U. Onyeakolisi	8,366,300.00	8,366,300.00
16	Osuji M. C.	1,605,000.00	1,605,000.00
17	C. A. Oparanozie	1,580,250.00	1,580,250.00
18	Louis Ihenacho	940,000.00	940,000.00
19	C. Asinobi	6,183,000.00	6,183,000.00
20	G. Iroka	150,000.00	150,000.00
21	Onyenanu Cecilia	30,000.00	30,000.00
22	Dr. Isaac Anukan	440,000.00	440,000.00
23	B. C. Okorie	369,210.00	369,210.00
24	C. Ejimadu	1,160,000.00	1,160,000.00
25	N. U. Charles	784,000.00	784,000.00
26	Hon. Godspower Obioha	683,450.99	683,450.99
27	Moses Ogueri	179,600.00	179,600.00
28	B. O. Ike	74,460.00	74,460.00
29	Asaogu Lilian	2,400,000.00	2,400,000.00
30	Iwunze Christopher	157,000.00	157,000.00
31	Rapheal U. Azubuike	75,540.00	75,540.00
32	Abel Ekwonwuwa	60,000.00	60,000.00
33	Promise Anusiem	100,000.00	100,000.00
34	Iwuoha P.	50,000.00	50,000.00
35	Leonard Ekeoma	24,890.00	24,890.00
36	S. I. Asikogu	50,000.00	50,000.00
37	Duru E. Beacon	858,333.37	858,333.37
38	Chidi Nwaneri	25,000.00	25,000.00
39	Prince Adol Nwosu	75,000.00	75,000.00
40	Oyum Sioma	75,000.00	75,000.00
41	Godwin Osuagwu	75,000.00	75,000.00
42	J. E. Okafor	220,000.00	220,000.00
43	M. I. Iwuagwu	140,000.00	140,000.00
44	Jude Okereke	3,310,400.00	3,310,400.00
45	Kanu M. I. (DSI)	40,000.00	40,000.00
46	Florence Onwumere	1,042,422.00	1,042,422.00
47	Fidelis Ihetuge	330,000.00	330,000.00
48	Egone Nessomg	274,500.00	274,500.00
49	C. U. Ugboagu	62,250.00	62,250.00
50	Nwaezeocha I. I.	36,000.00	36,000.00
51	Alabaraonye I. I.	640,000.00	640,000.00
52	Iwegbu Justina	20,000.00	20,000.00
53	E. O. Izima	38,000.00	38,000.00
54	R. C. Ezeogu	400,000.00	400,000.00
55	Dr. D. D. Eleonu	311,960.00	311,960.00
56	Basil Okaeru	335,003.00	335,003.00
57	Ngozi Oguayo	50,000.00	50,000.00
58	Leo Stanley Ohamaka	100,000.00	100,000.00
59	Onyekachi Ebeziem	100,000.00	100,000.00
60	Emma Nnadi	100,000.00	100,000.00

61	Eke John	1,000,000.00	1,000,000.00
62	Obi Kelechi	450,000.00	450,000.00
63	Chilaka Clinton	772,200.00	772,200.00
64	Chioma Chibueze	185,000.00	185,000.00
65	Akachukwu P. C.	20,000.00	20,000.00
66	L. I. Emezumogu	10,000.00	10,000.00
67	Rufus Izuogu	28,500.00	28,500.00
68	Hon. Ezekiel Umelo	260,000.00	260,000.00
69	Vincent Umezunike	16,660.00	16,660.00
70	Chikwada M.	3,130,000.00	3,130,000.00
71	Osuoha Chukwumeka	5,250.00	5,250.00
72	Maureen Okoro	40,000.00	40,000.00
73	Chief Azubuike Nwoke	18,333.27	18,333.27
74	Nwosu Laurretta	2,462,468.00	2,462,468.00
75	Uwakwe Basher	2,165,650.00	2,165,650.00
76	David Ewurum	100,000.00	100,000.00
77	Ezeala I. Francis	690,000.00	690,000.00
78	Elder Edmond Mbah	690,000.00	690,000.00
79	Eloenye Romanus	73,000.00	73,000.00
80	Ogechi Emereole	25,000.00	25,000.00
81	Ezeala S. F.	3,500.00	3,500.00
82	Ugochi Elosim	15,000.00	15,000.00
83	Chuks Ogu	26,970.00	26,970.00
84	Osuorie Damian	14,500.00	14,500.00
85	Eze Marcel Okoro	198,600.00	198,600.00
86	Ezem Ogechi	30,000.00	30,000.00
87	Nkeiruka Nnadi	450,450.00	450,450.00
88	Francisca Ohanwe	200,000.00	200,000.00
89	Igbo Justina	66,028.00	66,028.00
90	R. O. Ebere	61,900.00	61,900.00
91	Nwaogugwu P. A.	781,700.00	781,700.00
92	Nwaukwu Eric	4,622,438.00	4,622,438.00
93	H.R.H. Eze C.I.M. Duru	25,000.00	25,000.00
94	Osuorji B. C. C.	289,500.00	289,500.00
95	J. N. Nworgu	1,781,317.00	1,781,317.00
96	Hon. Helen Opara	925,000.00	925,000.00
97	Ihuoma Njoku	44,000.00	44,000.00
98	Rev. E. N. Eledoiibe	26,000.00	26,000.00
99	Chidiebere Opara	150,000.00	150,000.00
100	Anyalemachi Polycarp	148,200.00	148,200.00
101	Polycarp Angela	5,000.00	5,000.00
102	Onyekwere Florence	30,000.00	30,000.00
103	Erunegbu e. O.	30,000.00	30,000.00
104	O. O. Osuji	5,100,000.00	5,100,000.00
105	Okere Ngozi. R.	70,000.00	70,000.00
106	Josih Nwosu	530,000.00	530,000.00
107	Dr. Odom Uchechukwu	200,000.00	200,000.00
108	Chief Udochukwu	60,000.00	60,000.00
109	Chief John Ken Ekworom	50,000.00	50,000.00
110	Nwaiwu Happiness	5,000.00	5,000.00
111	Sam Kamange Ijeoma	300,000.00	300,000.00
112	Chima Anamegbulem	60,000.00	60,000.00
113	Azuma Anthonia	60,000.00	60,000.00

114	Canice Ugwuonu	50,000.00	50,000.00
115	Oby Oparum (Chief)	25,000.00	25,000.00
116	Sunny Nwosu	50,000.00	50,000.00
117	Chief Udonna C.	50,000.00	50,000.00
118	Iwuoha Ogechi B.	50,000.00	50,000.00
119	Hon. Maria Mbakwe	245,200.00	245,200.00
120	Opara Clara	585,770.00	585,770.00
121	J. O. N. Ugochukwu	1,000,770.00	1,000,770.00
122	Onyekachi Catherine	20,000.00	20,000.00
123	Emeana Priscilia	7,000.00	7,000.00
124	Valentine Ugoh	38,500.00	38,500.00
125	Chris Oguanalam	97,218.00	97,218.00
126	Anayo J. C.	1,400.00	1,400.00
127	C. C. Eke	2,000.00	2,000.00
128	Ndukwu Joy O.	4,000.00	4,000.00
129	Justina Igbo	35,000.00	35,000.00
130	Rev. E. N. Oledichi	30,000.00	30,000.00
131	Ebube Anusiem	60,000.00	60,000.00
132	Igbokwe Maria	2,500.00	2,500.00
133	Amadi Christopher	3,000.00	3,000.00
134	Ahamefule Ike	8,000.00	8,000.00
135	J. C. Uzor	880,760.00	880,760.00
136	Samuel Anozie	566,150.00	566,150.00
137	Iwuoha Sabina	134,000.00	134,000.00
138	Robert Njoku	23,000.00	23,000.00
139	S N. Emenyeonu	262,000.00	262,000.00
140	Mrs. Florence Dike	2,653,400.00	2,653,400.00
141	Donatus Nwosu	581,550.00	581,550.00
142	Nwankwo Sylverline	5,000.00	5,000.00
143	L. I. Ndukwu	60,000.00	60,000.00
144	Okorie M. C.	6,384.00	6,384.00
145	Florence Mbamara	20,396.00	20,396.00
146	Wilfred Iwuji	10,000.00	10,000.00
147	Njokuoma C.	20,000.00	20,000.00
148	G. O C. Onumajuru	20,000.00	20,000.00
149	Amadi Gabriel	405,802.47	405,802.47
150	Rahoda Nwanne	264,726.30	264,726.30
151	Opara Lilian Ben	2,650,000.00	2,650,000.00
152	Onyegbule Ugo Camelita	426,188.44	426,188.44
153	Ihenacho Anothnia	2,548.36	2,548.36
154	Barr. (Mrs.) H.N. Onyemucheya	300,000.00	300,000.00
155	Nneji Priscilia	320,000.00	320,000.00
156	Nwogu Davidson	15,399.78	15,399.78
157	Harrieth Onyenachiya	30,000.00	30,000.00
158	Blessing Eronini	5,000.00	5,000.00
159	F C. Amadi	150,000.00	150,000.00
160	Emereonyekwe Louis	50,000.00	50,000.00
161	Njoku Chinyenwa	2,000.00	2,000.00
162	Osuoha Theresa	2,000.00	2,000.00
163	Levi Onyeji	111,820.00	111,820.00
164	Davidson Ehimene	2,000.00	2,000.00
165	Onyegbula Ugonna	2,000.00	2,000.00
166	Charles E. Abara	22,500.00	22,500.00

167	Angus Dungbo	5,670.00	5,670.00
168	Nwaozuzu Charity	2,000.00	2,000.00
169	Ezem Okechi	30,000.00	30,000.00
170	Iwegbu Justina	20,000.00	20,000.00
171	Dick M. U. C.	35,630.00	35,630.00
172	Chinwendu Opara	30,000.00	30,000.00
173	Hon. Nkeiruka Nnadi	100,000.00	100,000.00
174	Nwaeme O. C.	61,050.00	61,050.00
175	Ozor A. O.	1,580,000.00	1,580,000.00
176	Elufue Joseph	5,500.00	5,500.00
177	Oradu Charles	357,830.00	357,830.00
178	Oparaocha Charles	131,742.00	131,742.00
179	Barr. Anyadike A. O.	4,077,000.00	4,077,000.00
180	Dike Fidelis	175,460.00	175,460.00
181	Anyanwu Ndunagu V. C.	1,242,500.00	1,242,500.00
182	Achilike A E.	2,000.00	2,000.00
183	Hon. Njoku H.	1,290,000.00	1,290,000.00
184	Unaji A. O	443,900.00	443,900.00
185	Agwumoha Callistus	5,000.00	5,000.00
186	Okereke Victor	243,800.00	243,800.00
187	Eluchie Edith	41,720.00	41,720.00
188	Eneberisa G. C.	10,000.00	10,000.00
189	Onyegbule Julius	55,470.00	55,470.00
190	Ejiofor Charles	1,500.00	1,500.00
191	Anyanwu Nobert	102,880.00	102,880.00
192	Barr. Uwakwem, K. I.	21,580.00	21,580.00
193	Asonye Esther	258,832.18	258,832.18
194	Opara Benson	392,660.00	392,660.00
195	Kema P. O.	1,683,491.00	1,683,491.00
196	Irechukwu M. C.	1,415,000.00	1,415,000.00
197	Assai D. A.	95,000.00	95,000.00
198	Nwandu Jeff	13,109,854.85	13,109,854.85
199	Mbah Agatha O.	20,000.00	20,000.00
200	Opara Moudline	270,000.00	270,000.00
201	Nwafor O.Y.B.	427,000.00	427,000.00
202	Mmoka Francis	34,580.00	34,580.00
203	Egeonu Uloma	1,460.00	1,460.00
204	Usman Cupan	1,000,000.00	1,000,000.00
205	Ama Gloria	2,500.00	2,500.00
206	Ejimadu Celestine	592,120.00	592,120.00
207	Dibia Damian	14,090.00	14,090.00
208	Ekeanyanwu S. C.	5,000.00	5,000.00
209	Ulua Unaegbu	200.00	200.00
210	Njoku Collins	5,000.00	5,000.00
201	Duru Emmanuel	1,422,000.00	1,422,000.00
212	Ugochukwu D. I.	5,878,150.00	5,878,150.00
214	Anosike Rose C.	2,000.00	2,000.00
214	Aguoha T. N.	144,602.66	144,602.66
215	Agu V. N.	40,080.00	40,080.00
216	Iwunze Christopher	20,650.00	20,650.00
217	Nwadi G. C.	40,500.00	40,500.00
218	Onyema Janeth	5,000.00	5,000.00
219	Nwakaibe Jacinta	40,500.00	40,500.00

220	Ayozie U. C	1,536,780.00	1,536,780.00
221	Igbo C. N.	8,000.00	8,000.00
222	Orinta	2,500.00	2,500.00
223	Ekechukwu Obed	481,200.00	481,200.00
224	Barr. Ibeneme Njoku	900,700.00	900,700.00
225	Osuagwu, J. I.	10,000.00	10,000.00
226	Ejiogu Ursula	9,000.00	9,000.00
227	Achisim C. O	154,939.00	154,939.00
228	Anyiam Chinwe	2,500.00	2,500.00
229	Ndubuaku Rosita	112,000.00	112,000.00
230	Obialo Raymond	55,000.00	55,000.00
231	Nwalozie C N.	30,000.00	30,000.00
232	Akuwudike Stella	41,500.00	41,500.00
233	Asinobi Isabella	340,000.00	340,000.00
234	Ibiam C. C.	103,500.00	103,500.00
235	Osuagwu S. N.	190,590.00	190,590.00
236	Akalazu Charles	53,000.00	53,000.00
237	Osuji Akaku	1,240.00	1,240.00
238	Onuoha L. N.	5,000.00	5,000.00
239	Chilaka R. O.	10,000.00	10,000.00
240	Nwagbara Godwin	672.00	672.00
241	Ogu Mary Callista	30,285.00	30,285.00
242	Egwunatu U.A.C	20,000.00	20,000.00
243	C/man Advisory Committee	37,000.00	37,000.00
244	Nwagwu Onyema	5,000.00	5,000.00
245	Nwogu Maxwell	1,700.00	1,700.00
246	Nwobey Everistus O.	24,850.00	24,850.00
247	Ezewuikwe Eacheus	130,000.00	130,000.00
248	Anokwu P. J. K.	12,990,000.00	12,990,000.00
249	Izunazu B. C.	2,000.00	2,000.00
250	Uche Ronald	5,000.00	5,000.00
251	Uguoma R. O.	10,000.00	10,000.00
252	Ibeneme and others	200,000.00	200,000.00
253	Durueke C. O.	1,300.00	1,300.00
254	Onwusiri R. C.	5,700.00	5,700.00
255	Akponye J. A.	686,710.00	686,710.00
256	Duru Iheoma R. C.	144,637.00	144,637.00
257	Alaero G. A	26,004.00	26,004.00
258	Asuzo Mary Rose	20,000.00	20,000.00
259	Nwakezor C. N.	20,000.00	20,000.00
260	Onyemeziri Boniface	852.00	852.00
261	Ekwebelem S. I.	1,687.00	1,687.00
262	Ogoke C. S.	51,352.00	51,352.00
263	Onyenze Lambert	1,661.80	1,661.80
264	Ozuzu Mary Rose	76,000.00	76,000.00
265	Orji N.	124,427.99	124,427.99
266	Iwuagwu Tobias	2,625.00	2,625.00
267	Duru Cordelia	10,835.00	10,835.00
268	Oluigbo Jacinta	31,961.00	31,961.00
269	Ugorji Chinedu	463.00	463.00
270	Amadi R. N.	26,194.57	26,194.57
271	Anyanwu S. I.	121,424.00	121,424.00
272	Matthew Enwerem	40,733.00	40,733.00

273	Chimezie Callista	10,310.82	10,310.82
274	Alaetue C. C.	24,373.00	24,373.00
275	Agbaekwueme Uchenna	2,367.00	2,367.00
276	Madunobi R. N.	4,000.00	4,000.00
277	Nworgu R. N.	62,990.00	62,990.00
278	Ohaegbulem O. C.	5,856,000.00	5,856,000.00
279	Onyegbule Lucky Martina	5,746.00	5,746.00
280	Onuamanam Ben	7,400.00	7,400.00
281	Nwaopara Chinasa	1,644.00	1,644.00
282	Iwuchukwu Julius	227,500.00	227,500.00
283	Ogedengbe Abigeal	5,850.00	5,850.00
284	Kanu H. U.	72,484.66	72,484.66
285	Chieke C. A.	1,500.00	1,500.00
286	Mba E. N.	235,952.75	235,952.75
287	Onukwughu S. I.	3,000.00	3,000.00
288	Okono T. M. C.	890.00	890.00
289	Onuoha C. N	41,171.00	41,171.00
290	Nwosu Joseph	840.00	840.00
291	Dibia J. c.	552,625.00	552,625.00
292	Igbo F. O.	10,000.00	10,000.00
293	Anosike B. A.	1,691.00	1,691.00
294	Opara D C.	22,400.00	22,400.00
295	Akamamam D.J.E.	1,500.00	1,500.00
296	Ejiakaonye A. U.	95,500.00	95,500.00
297	Iwuchukwu	8,520.00	8,520.00
298	Nlemedim L.	105.00	105.00
299	Nwadike CN.C	235,590.00	235,590.00
300	Ekeoma C. U.	7,800.00	7,800.00
301	Obialor D. A.	55,800.00	55,800.00
302	Duru E.	17,000.00	17,000.00
303	Ozagwu L.	22,264.00	22,264.00
304	Ugorji Stella	4,978.00	4,978.00
305	Adefoseye Amos	25,000.00	25,000.00
306	Nwachukwu N. U.	40,299.30	40,299.30
307	Anofor Elizabeth	232,100.00	232,100.00
308	Ndinwenunu T. C.	155,550.00	155,550.00
309	Anufor A.B.U	387,353.32	387,353.32
310	Okoronkwo A. I.	51,300.00	51,300.00
311	Ajunwa C. O.	1,654,100.00	1,654,100.00
312	Okoronkwo C. E	35,550.00	35,550.00
313	Ugwuegbulem C E.	52,956.00	52,956.00
314	Ukah L. C.	150.00	150.00
315	Ekezie Sunday	121.00	121.00
316	Okorie R. A.	500.00	500.00
317	Ibero C. N.	3,000.00	3,000.00
318	Echemeazu C.	210.00	210.00
319	Akabuogu Bonnie	1,900.00	1,900.00
320	Chidozie G. D.	174,465.00	174,465.00
321	Kanu Orji A.	650.00	650.00
322	Ehirim P. O.	9,587.00	9,587.00
223	Umelor D. A.	535.00	535.00
324	Ogbonna F. S.	1,079.00	1,079.00
325	Onyewuchi John	200.00	200.00

326	Eke U. T.	18,230.00	18,230.00
327	Mbuku O. N.	1,575,000.00	1,575,000.00
328	Akunika E. U.	26,350.00	26,350.00
329	Oyebo Young	1,485.00	1,485.00
330	Njoku Theodore	150.00	150.00
331	Ufere N. N.	300.00	300.00
332	Abara I. N.	470.00	470.00
333	Uguoma O.R	66,985.00	66,985.00
334	Irechukwu I. I.	34,470.00	34,470.00
335	Iwuanyanwu R. N.	200.00	200.00
336	Musa Mohammed	70.00	70.00
337	Ndukwu E.	600.00	600.00
338	Ubochi R. N.	3,940.00	3,940.00
339	Nwazika S. A.	5,000.00	5,000.00
340	Okafor R. O.	7,000.00	7,000.00
341	Akabueze Benjamin E.	7,000.00	7,000.00
342	Onyeji Eugene	7,000.00	7,000.00
343	Onyemaobi Godson	2,000.00	2,000.00
344	Uzogba B. C.	2,000.00	2,000.00
345	Obiakonwa Anthony	2,000.00	2,000.00
346	Eke Alban	7,000.00	7,000.00
347	Orjinta Martina	187,270.00	187,270.00
348	Ibrahim Lawal A.	1,000.00	1,000.00
349	Ukalegbem Gelas	1,550.00	1,550.00
350	Ajoku I. O.	31,127.88	31,127.88
351	Osuala G. C.	34,900.00	34,900.00
352	Okoro U.	6,976.75	6,976.75
353	Ukalu Kingsley	20,000.00	20,000.00
354	Chukwumaobi E. C.	15,000.00	15,000.00
355	Orji Leticia	2,000.00	2,000.00
356	Onyemaucheya I N.	43,500.00	43,500.00
357	Arigbangba Femi Gabriel	1,500.00	1,500.00
358	Unegbu Francis	2,053.00	2,053.00
359	Nzejiogu W. U.	1,465.00	1,465.00
360	Egbumuche Goddy N.	6,606.00	6,606.00
361	Onyemucheya J. E.	118,000.00	118,000.00
362	Amadi C. A.	1,000.00	1,000.00
363	Owetta Emmanuel	11,000.00	11,000.00
364	Onyecheze C. N.	5,000.00	5,000.00
365	Nwuzuonu B. C.	4,770.00	4,770.00
366	Emmanuel Lawreta	1,000.00	1,000.00
367	Anumudu G. B.	29,788.00	29,788.00
368	Uzuma B. I.	13,500.00	13,500.00
369	Muomeje A. A.	5,200.00	5,200.00
370	Nwelenjoku Polycarp	10,000.00	10,000.00
371	Okoro C.O.C.	1,555,200.00	1,555,200.00
372	Uzuzu Ukachi	18,000.00	18,000.00
373	Nnaji Sampson	15,280.00	15,280.00
374	Nnochim F. D.	5,450.00	5,450.00
375	Tete B. C.	215,660.00	215,660.00
376	Onyekachi P. C.	25,000.00	25,000.00
378	Njoku C. C.	200,000.00	200,000.00
379	Okebata S. C.	280,000.00	280,000.00

380	Nwokoro Paulinus N.	6,000.00	6,000.00
381	Onyedike E. N.	2,000.00	2,000.00
382	Duruji Mike	2,500.00	2,500.00
383	Udeze C. C.	450,367.45	450,367.45
384	Ihejirika S. I.	3,500.00	3,500.00
385	Nwokocha Emmanuel	7,000.00	7,000.00
386	Ohanyere Bridget	3,451.00	3,451.00
387	Mberekpe B. C.	1,500.00	1,500.00
388	Anyadike E. U.	955,750.00	955,750.00
389	Nwosu Sam	33,000.00	33,000.00
390	Ucheoma Chibuzor	2,924,187.41	2,924,187.41
391	Omenuju Abel	33,000.00	33,000.00
392	Njoku Robert	33,000.00	33,000.00
393	Onuoha Ngozika	1,093,000.00	1,093,000.00
394	Ekeoma Raymond	33,000.00	33,000.00
395	Ebenze Bourdrihim	33,000.00	33,000.00
396	Anokua Fidelis A. I.	485,830.00	485,830.00
397	Nwokobia Silas	6,950.00	6,950.00
398	Ayo Mercy	8,000.00	8,000.00
399	Okoro C. U.	35,000.00	35,000.00
400	Akubuiro Charles	7,550.00	7,550.00
401	Chimezie Iheanyi	3,146,790.00	3,146,790.00
402	Odueze D. O.	945,520.00	945,520.00
403	Ugwunebo M. C.	10,200.00	10,200.00
404	Anumudu Okey	1,000.00	1,000.00
405	Emelibe C. C.	13,200.00	13,200.00
406	Ajaero Edith	10,500.00	10,500.00
407	Tishi Kwanya B.	3,300.00	3,300.00
408	Nwaoha D. C.	35,000.00	35,000.00
409	Otuonye joy	100,417.00	100,417.00
410	Nwaogu Gregory	3,000.00	3,000.00
411	Ezike C. C.	52,200.00	52,200.00
412	Maduka Franca	34,425.00	34,425.00
413	Onwumere Adline	2,000.00	2,000.00
414	Nwobu Ijeoma	3,000.00	3,000.00
415	Etto, G.	2,000.00	2,000.00
416	Ikpa M. A.	1,000.00	1,000.00
417	Falia M. Lemo	2,000.00	2,000.00
418	Ohanaka Chinasa	150.00	150.00
419	Nwakwe A. O.	10,000.00	10,000.00
420	Opara R. I.	3,000.00	3,000.00
421	Okorie Vitalis	1,030.00	1,030.00
422	Nnakaoghu C N.	3,000.00	3,000.00
423	Nwaopara E.	2,000.00	2,000.00
424	Ajero Emelda	8,500.00	8,500.00
425	Lukeman Ahmed	3,000.00	3,000.00
426	Arumkue A. A.	185,000.00	185,000.00
427	Onyekwere, O.	3,000.00	3,000.00
428	Egwim I. D	1,908,500.00	1,908,500.00
429	Okoronkwo C. E.	700.00	700.00
430	Chinwendu Maurice	5,500.00	5,500.00
431	Okere C. C.	44,308.00	44,308.00
432	Ahaonu M.	26,600.00	26,600.00

433	Onwuzuruike A. A.	27,000.00	27,000.00
434	Onyeji K. C.	305,000.00	305,000.00
435	Anyanwu B. I.	90,000.00	90,000.00
436	Odikpe Maria	50,000.00	50,000.00
437	Chukwu G. I.	490,000.00	490,000.00
438	Irofuala Godwin	236,000.00	236,000.00
439	Okeke F. N.	30,000.00	30,000.00
340	Alamaji I. D.	1,000.00	1,000.00
341	Iwuchukwu J. C. U.	257,000.00	257,000.00
442	Egeoma G O.	900,000.00	900,000.00
443	Chief Azubuike Nwosu	105,000.00	105,000.00
444	Durueburuo N. F. A.	44,500.00	44,500.00
445	J. A. Chukwuogu	717,000.00	717,000.00
446	Genevive Emepue	25,000.00	25,000.00
447	Ozioma D. Egwim	20,000.00	20,000.00
448	Chidi Akim Tochukwu	454,000.00	454,000.00
449	Sylvester Unakalamba	170,000.00	170,000.00
450	Nwadozie Godwin	444,000.00	444,000.00
451	Prince Onunwa	2,350,000.00	2,350,000.00
452	Evan Ezerebo	100,000.00	100,000.00
453	Prince Iwunze E. C.	20,000.00	20,000.00
454	Emmanuel Ejimadu	1,564,700.00	1,564,700.00
455	Ukwuegbu A. E.	29,790.00	29,790.00
456	Adesina Eunice	2,000.00	2,000.00
457	Onwumere, L. A.	280,000.00	280,000.00
458	Anosike Rose C.	20,000.00	20,000.00
459	Onyekere C. A.	4,730.00	4,730.00
460	Madu, T. I.	750.00	750.00
461	Eke, G.	2,074,061.00	2,074,061.00
462	Ihentuge Ahioma F.I.D.	13,752.00	13,752.00
463	Nnana Churchhill	798.00	798.00
464	Iwuoha, P. C.	3,063.00	3,063.00
465	Einyasi J.	70.00	70.00
466	Onwuama, R. U.	200,520.00	200,520.00
467	Nwahamma, C. N.	5,000.00	5,000.00
468	Ogbonna James	2,500.00	2,500.00
469	S. O. Onyekwere	10,630.00	10,630.00
470	Ndikwu Julian	30,000.00	30,000.00
471	Ewuziem C. O.	3,000.00	3,000.00
472	P. Opara	10,000.00	10,000.00
473	Irogoro Sam	3,620.00	3,620.00
474	Osuoha Vitalis	4,300.00	4,300.00
475	Emereole G.	400.00	400.00
476	L. G. Nwagbaeze	12,600.00	12,600.00
477	A. C. Nwanebo	24,000.00	24,000.00
478	Amaefule Tina	13,500.00	13,500.00
479	C.B.I. Onyia	550.00	550.00
480	P. A. Nwachukwu	8,200.00	8,200.00
481	Njiribeako Vitalis	400.00	400.00
482	Ucheghara Chuks	38,200.00	38,200.00
483	Adindu Ifeanyi	7,000.00	7,000.00
484	<i>Ikemegbu Evans</i>	16,740.00	16,740.00
485	<i>Oguzie Edith</i>	500.00	500.00

486	Agim , L. R. C.	2,530.00	2,530.00
487	H. C. Nwike	23,000.00	23,000.00
488	Okere Rosemary	70,290.00	70,290.00
489	P. C. Amako	13,000.00	13,000.00
490	Emeghara Victoria	2,000.00	2,000.00
491	B. N. Amadiogwu	2,500.00	2,500.00
492	Nzeako Okechukwu	200.00	200.00
493	Onwunaka Sam	20,000.00	20,000.00
494	Niger Optical	50,700.00	50,700.00
495	Ahanaotu Rebecca	15,790.00	15,790.00
496	Becon Egwunato	100,000.00	100,000.00
497	Duru Casmir	5,993.00	5,993.00
498	Onyegbule Ugonna	10,000.00	10,000.00
499	Ironed Eugene	50,000.00	50,000.00
500	Ihesinulor Mbadiwe	265,000.00	265,000.00
501	Azubuike Nwoke	258,500.00	258,500.00
502	Joseph Eltuna	12,000.00	12,000.00
503	Theodore Osieke	8,000.00	8,000.00
505	Nnanna Stella	50,000.00	50,000.00
505	Barr. Ikwoibene Chinyere	150,000.00	150,000.00
506	Njoku Chinyere	10,000.00	10,000.00
507	Oliver Ozor N.	14,652.00	14,652.00
508	Martina Nwaorinta	14,652.00	14,652.00
509	Ohaneke Chika	10,878.00	10,878.00
510	Nosiri M.	160,000.00	160,000.00
511	Eddy Onyema	400,000.00	400,000.00
512	Osuchukwu H. I.	20,000.00	20,000.00
513	Duru Cordelia	12,728.00	12,728.00
514	Uzoagba Ogechi	34,572.00	34,572.00
515	Ezeala S. E.	3,500.00	3,500.00
516	Ugochi Ebosim	15,000.00	15,000.00
517	Chuks Ogu	25,970.00	25,970.00
518	Osinobi Charles	6,638,000.00	6,638,000.00
519	Dr. Marcel Okoro	525,600.00	525,600.00
520	Ogechi Mereole	25,000.00	25,000.00
521	J. C. Okereke	3,737,800.00	3,737,800.00
522	Maxnate Iwuagwu	10,420,000.00	10,420,000.00
523	Moses Ogurirole	60,000.00	60,000.00
524	P. Iweho	30,000.00	30,000.00
525	Bencon Duru	65,000.00	65,000.00
526	Chidi Nwaneri	50,000.00	50,000.00
528	Prince Adol Nwosu	50,000.00	50,000.00
529	Osioma Egwim	50,000.00	50,000.00
530	Godwin Osuagwu	50,000.00	50,000.00
531	J. E. Okafor	190,000.00	190,000.00
532	Jude Okereke	15,000.00	15,000.00
533	Kanu, I. M.	20,000.00	20,000.00
534	Florence Onwumere	60,000.00	60,000.00
535	Fidelis Ihentuge	60,000.00	60,000.00
536	Ekiba Blessing	74,500.00	74,500.00
537	Nkeiruka Nnadi	450,000.00	450,000.00
538	Francisca Ohanwe	200,000.00	200,000.00
539	HRH Eze C.I.M. Duru	25,000.00	25,000.00

540	S. A. Ekeruo	22,250.00	22,250.00
541	Emendonye	20,000.00	20,000.00
542	Nkechi Ohanwe	250,000.00	250,000.00
543	Nwankwo Eric	6,628,438.00	6,628,438.00
544	J. N. Nworgu	1,781,317.00	1,781,317.00
545	Okomegbe Cecilia	5,000.00	5,000.00
546	Okoroji J. C.	8,500.00	8,500.00
547	Hon. Josiah Nwosu	80,000.00	80,000.00
548	Asotibe Elinice	15,000.00	15,000.00
549	Hon. Uzoigwe Obinna	20,000.00	20,000.00
550	Amaechi Christiana	130,000.00	130,000.00
551	Ifeanyi Ihemadu	25,000.00	25,000.00
552	Chinyere Ohamadu	40,000.00	40,000.00
553	Boniface Agwa	80,000.00	80,000.00
554	Amaechi Jovita	6,000.00	6,000.00
555	Rufus Izuazu	35,000.00	35,000.00
556	C. A. Iwuanyanwu	730,000.00	730,000.00
557	Lolo S. Osueke	561,346.58	561,346.58
558	Akuwudike B. C.	2,588,500.00	2,588,500.00
559	Uchegbulem Gladys	30,000.00	30,000.00
560	B. C. Chikwu	74,110.00	74,110.00
561	M. C. Ndicom	15,000.00	15,000.00
562	Osuji S. C.	2,301,266.00	2,301,266.00
563	Uwakwe E. E.	989,000.00	989,000.00
564	Agwuakwe Alban	10,000.00	10,000.00
565	Onuoha Juliet	83,000.00	83,000.00
566	Charles Osuagwu	280,000.00	280,000.00
567	Olivia Danila	115,000.00	115,000.00
568	Chief Nwachukwu Onyema	900,000.00	900,000.00
569	Okafor Laz	50,000.00	50,000.00
570	Donatus Uwa	8,000.00	8,000.00
571	Ehirim B. O.	202,000.00	202,000.00
572	Nwachukwu Charles J.	140,000.00	140,000.00
573	Nze H.U. Ikegwumka	24,400.00	24,400.00
574	Engr. Sylvester Amah	1,450,000.00	1,450,000.00
575	Constancia Obi	35,000.00	35,000.00
576	Barr. Onyemucheya H. N.	35,000.00	35,000.00
577	Chief Kopara Nwachukwu	3,200,000.00	3,200,000.00
578	Agogbuo Darlington	400,000.00	400,000.00
579	Nwakwem K. I.	120,000.00	120,000.00
580	Dennis Amah	50,000.00	50,000.00
581	Tina Albert	1,078,038.17	1,078,038.17
582	Engr. Azodo I. A.	5,403,100.00	5,403,100.00
583	Nwebue F. U. P.	90,000.00	90,000.00
584	P. C. Nkachukwu	156,594.93	156,594.93
585	Ibe S. O.	450,000.00	450,000.00
586	Tshally Okeke	3,020,000.00	3,020,000.00
587	Nzeka Emeka	105,000.00	105,000.00
588	Ogechi John Okere	6,656,500.00	6,656,500.00
589	Anayo Ekeocha	20,000.00	20,000.00
590	Onyegbule Vincent	1,495,163.04	1,495,163.04
591	Ekeh Levi	68,000.00	68,000.00
592	Njagwu M. N.	1,730,000.00	1,730,000.00

593	John-Kay Ewurum	700,000.00	700,000.00
584	Onyema Nwachukwu	900,000.00	900,000.00
595	Achilike Williams	209,000.00	209,000.00
596	Hon. Ozuzu Osondu	150,000.00	150,000.00
597	Hon. Jovita Ezihe	5,000.00	5,000.00
598	Egbuchilem Fidel	30,000.00	30,000.00
599	Ukpabi Uche	130,000.00	130,000.00
600	Ebo Eugene O.	1,045,000.00	1,045,000.00
601	Osuji Chinyere	30,000.00	30,000.00
602	Miriam Nwachukwu	400,000.00	400,000.00
603	Ezendu Okey	1,802,000.00	1,802,000.00
604	Egere Ndubuisi	7,800.00	7,800.00
605	Unaegbu J. N.	4,200.00	4,200.00
606	Chidi Ohaka	75,000.00	75,000.00
607	Ogazi Cecilia	355,000.00	355,000.00
608	Ugo Valentine	65,000.00	65,000.00
609	Uchenna Ogadinma	129,000.00	129,000.00
610	C. A. Iwuanyanwu	480,000.00	480,000.00
611	Echeruo Augustina	10,000.00	10,000.00
612	Iwuanadi Adolphus	10,000.00	10,000.00
613	Asusu E. N. (Mrs.)	500,000.00	500,000.00
614	Otagbara Peter	930,000.00	930,000.00
615	Nwosu C.	178,500.00	178,500.00
616	Hyman Ejiogu	30,000.00	30,000.00
617	Anukam F. C.	10,000.00	10,000.00
618	Barr. C. M. Iwu	550,000.00	550,000.00
619	Igwe C. C.	64,000.00	64,000.00
620	Dike N Elelam	10,000.00	10,000.00
621	Njoku H. I. C.	40,000.00	40,000.00
622	Uwakwe E, E,	30,000.00	30,000.00
623	Mbam F. O.	23,000.00	23,000.00
624	Onyeka C.J.C.	30,000.00	30,000.00
625	Njoku Loveline	50,000.00	50,000.00
626	Madumere Maria G.	100,000.00	100,000.00
627	Vincent Umezuruike	24,000.00	24,000.00
628	Uzor Amaefule	20,000.00	20,000.00
629	Ibeawuchi Nkechi	40,000.00	40,000.00
630	Jamike Joy	603,000.00	603,000.00
631	Ukwuoma P. E.	870,275.00	870,275.00
632	Onwuegbuchulem T. C.	534,110.00	534,110.00
633	Ekeanyanwu Uzoma	576,000.00	576,000.00
634	Nwanikpa Charles	24,000.00	24,000.00
635	Osuigwe B. O.	123,000.00	123,000.00
636	Atumonyego Victoria	388,000.00	388,000.00
637	Barr. Emma Iheanakwe	101,800.00	101,800.00
638	Emenyeonu S.M.N	226,735.00	226,735.00
639	D. O. O. Onyakelome	100,000.00	100,000.00
640	Nneke Godwin K.	216,958.00	216,958.00
641	Okoro Chinyere	10,000.00	10,000.00
642	Izima Ngozi	325,000.00	325,000.00
643	Uzowuihe F. O.	160,000.00	160,000.00
644	Ugochukwu J.O.N.	295,000.00	295,000.00
645	I. D. Onyenanu	1,358,800.00	1,358,800.00

646	Onunkwo, E. E.	70,000.00	70,000.00
647	Ododo Ijeoma	60,000.00	60,000.00
648	Engr. Nkemakolam Emma	38,894,215.15	38,894,215.15
649	Ugwuloka T. C.	162,000.00	162,000.00
650	Nwaimo Chinwe	612,701.55	612,701.55
651	Nwaka Dozie	2,995,000.00	2,995,000.00
652	Leticia A. Iwu	168,000.00	168,000.00
653	Ubah Kingsley	177,500.00	177,500.00
654	Elemba Ego	125,000.00	125,000.00
655	Duru Uchenna	43,000.00	43,000.00
656	Nwachukwu C. J.	204,000.00	204,000.00
657	Barr. Ngozi Etto	299,850.00	299,850.00
658	Dr. Nnah Patrick I.	750,000.00	750,000.00
659	Njoku A. C.	594,700.00	594,700.00
660	Manu P. C.	321,350.00	321,350.00
661	Opara Chinyere N.	1,009,700.00	1,009,700.00
662	Osuji Moses	133,000.00	133,000.00
663	Ikechukwu Okoronkwo	8,000.00	8,000.00
664	Nwachukwu Anthonia	25,000.00	25,000.00
665	Anyalewuchi Polycarp	6,000.00	6,000.00
666	Osuoha Vitalis	80,000.00	80,000.00
667	Amah C.	150,000.00	150,000.00
668	Nwachukwu C. J.	7,000.00	7,000.00
669	Ikechukwu Okoronkwo	43,000.00	43,000.00
670	Umezuruike Vincent	4,060.00	4,060.00
671	Hon. Obinna Uzoigwe	450,000.00	450,000.00
672	Njoku Anslem	134,650.00	134,650.00
673	Emesibe Rowland	139,500.00	139,500.00
674	Uwakwe Christian	16,000.00	16,000.00
675	Chigbu Cletus	0.00	0.00
676	Ibezim Obiageli	215,000.00	215,000.00
677	Onuoha A. I.	6,900.00	6,900.00
678	Ugorji Ethelbert	766,200.00	766,200.00
679	Osuji David	56,000.00	56,000.00
680	Nwoho C. N.	16,000.00	16,000.00
681	Chizoma B. Nwaogu	155,000.00	155,000.00
682	Adii Rita	1,407,000.00	1,407,000.00
683	Eleonye Romanus	8,000.00	8,000.00
684	Hon Canice Ugo Mba	5,045,000.00	5,045,000.00
685	Nwaimo Uloaku O.	212,334.75	212,334.75
686	Udenko Val.	80,000.00	80,000.00
687	Iwueze Max.	272,000.00	272,000.00
688	Ukeoma Nkemakolam	8,520.00	8,520.00
689	Osuji Ngozi Chuks	467,000.00	467,000.00
690	Nwigwudu Mary C.	12,000.00	12,000.00
691	Azuatalam Rophona U.	10,000.00	10,000.00
692	Onyeneke Henry D.	10,000.00	10,000.00
693	Hon. Ukeoma Raymond	21,900.00	21,900.00
694	Onyeka Chizzy J. C.	10,000.00	10,000.00
695	Owuama Ijeoma N.	0.00	0.00
696	Elemamba Ego	15,000.00	15,000.00
697	Nwaike Chris	1,530,000.00	1,530,000.00
698	Ugwuloka T.C.	331,000.00	331,000.00

699	Chijioko Uzii	1,678,720.00	1,678,720.00
700	Njoku Anselem	150,000.00	150,000.00
701	Barr. Chris Nwabia	4,578,000.00	4,578,000.00
702	Dr. O.E. Ozumba	20,000.00	20,000.00
703	Orisakwe T.C.	665,000.00	665,000.00
704	Amadi Gabriel	82,000.00	82,000.00
705	Isiguzo Prisilia .N.	30,000.00	30,000.00
706	Rita Achu	70,900.00	70,900.00
707	B.O. Osugwe	35,500.00	35,500.00
708	Onyenekwe Henry .D.	26,000.00	26,000.00
709	Okorie Pepetua	5,000.00	5,000.00
710	Egbuchulam Polycarp	(43,000.00)	(43,000.00)
711	Rowland Ibecheozor	10,000.00	10,000.00
712	Igbojekwe R.N.	0.00	0.00
713	Uzowuike F.O.	5,000.00	5,000.00
714	Jonan Okeke	987,000.00	987,000.00
715	Uba Kingsley	25,000.00	25,000.00
716	Jamike Joy	40,000.00	40,000.00
717	Nwaukogo Patricia	5,000.00	5,000.00
718	Ugochukwu Oluchi	5,000.00	5,000.00
719	Azuoma Chinagoro	1,500,000.00	1,500,000.00
720	Stephen Odoemena	160,000.00	160,000.00
721	Ukaegbu Ngozi Gladys	1,515,000.00	1,515,000.00
722	Kelechi Ejikonye	522,700.00	522,700.00
723	Anyalewechi Polycarp	8,500.00	8,500.00
724	Ononiwu Ogechi	23,000.00	23,000.00
725	Duru Appolonia	162,000.00	162,000.00
726	Bathram Nnawuhe	45,000.00	45,000.00
727	Collins Ugorji	500,000.00	500,000.00
728	A.C. Agubosim	15,000.00	15,000.00
729	Akudo Onugha	260,000.00	260,000.00
730	Alumony Ego	(50,000.00)	(50,000.00)
731	Madu Christiana	20,000.00	20,000.00
732	Echeruo Augustina	5,000.00	5,000.00
733	Ezendu Francis	290,086.03	290,086.03
734	Christopher Iwunze	128,500.00	128,500.00
735	Patrick Emeruem	495,000.00	495,000.00
736	Nwachukwu Anthonia	7,000.00	7,000.00
737	Ohaeri U .C Esq	30,000.00	30,000.00
738	Njoku Kingsley	184,200.00	184,200.00
739	Hon Alex Emeruem	100,000.00	100,000.00
740	Hon Godstime Okorie	15,000.00	15,000.00
741	Ekeocha Leonard	12,500.00	12,500.00
742	Ugboaja C.I	130,000.00	130,000.00
743	Opara Chinyere	17,000.00	17,000.00
744	Madumere Maria .G	200,000.00	200,000.00
745	Asagwara Augustine	25,000.00	25,000.00
746	Obioha S.N	5,000.00	5,000.00
747	Igbojekwe Eric	10,000.00	10,000.00
748	Azubuike Nwoke	2,179,000.00	2,179,000.00
749	Amuchie Olivia	90,000.00	90,000.00
750	Onyenunoro A.C	1,072,000.00	1,072,000.00
751	Onyema Ndubuisi	12,000.00	12,000.00

752	Madu Maduka	100,000.00	100,000.00
753	Opara Justice .C	150,000.00	150,000.00
754	Okilo Kelechi Udeh	400,000.00	400,000.00
755	Uzoegbu Gerald	100,000.00	100,000.00
756	Nkeiruka Livinus	34,000.00	34,000.00
757	Njoku A.C	85,000.00	85,000.00
758	Jenijer Rufus	100,000.00	100,000.00
759	Durumba Charity	106,000.00	106,000.00
760	Akujuobi N.C	280,000.00	280,000.00
761	Orji Charles	106,000.00	106,000.00
762	Jonan C. Jackson	100,000.00	100,000.00
763	Chinedu Ekwebelem	2,950,000.00	2,950,000.00
764	Chigbu Uchechi	10,000.00	10,000.00
765	Nze Chibuzo Oguamanam	34,000.00	34,000.00
766	Ahumaraeze Obumneke	100,000.00	100,000.00
767	Ukeoma Nkemakolam	5,000.00	5,000.00
768	Ogbodi Geraldine	90,000.00	90,000.00
769	Hon Canice Uba	115,000.00	115,000.00
770	Hon Azubuike Nwoke	1,130,000.00	1,130,000.00
771	Agboso Ogechi Henry	785,000.00	785,000.00
772	Stephen Obike	102,000.00	102,000.00
773	Abigail Ugo	100,000.00	100,000.00
774	Sam Nwoke	138,300.00	138,300.00
775	Onyeaunforo Angela	215,000.00	215,000.00
776	Opara J.E	45,000.00	45,000.00
777	Lady Chigozie Ibekwe	50,000.00	50,000.00
778	Uzii Chijioke	450,000.00	450,000.00
779	Onyeneke Henry	100,000.00	100,000.00
780	Hon Emma Nwoko	668,000.00	668,000.00
781	Nwachukwu Anthonia	100,000.00	100,000.00
782	Faith Okoro	(110,000.00)	250,000.00
783	Christiana Iruka	210,000.00	210,000.00
784	Pamela Igwu	50,000.00	50,000.00
785	Ambrose Ohiri	50,000.00	50,000.00
786	Ernest Nnanna	50,000.00	50,000.00
787	Oribe Chibuike	50,000.00	50,000.00
788	Okereke C.N.	2,480,000.00	2,480,000.00
789	Amaefule Chuks .A.	693,104.00	693,104.00
790	Emeso Damian .C.	1,250,000.00	1,300,000.00
791	Engr. J.C Uzor	985,917.60	985,917.60
792	Iruka Christian	150,000.00	150,000.00
793	Chibundu P.A.	240,000.00	240,000.00
794	Igwe Nkiru	180,000.00	180,000.00
795	Njoku Chibuzor .A.	220,000.00	220,000.00
796	Barr. Anuebunwa Innocent .A.	890,000.00	890,000.00
797	Various Hon. Members retirement in the year 2020	(640,000.00)	(640,000.00)
798	Opara Chinyere	23,600.00	23,600.00
799	Engr. Onwuchuruba	0.00	5,944,918.00
800	Arch. E.A. Kemakolam	4,890,000.00	4,890,000.00
801	Hon John Eke	6,000,000.00	6,000,000.00
802	Iwueze L.N	730,000.00	730,000.00
803	Oguezuonu Augusta .O.	584,000.00	584,000.00
804	Amaka Ukoha	600,000.00	600,000.00

805	Uchehara Chukwuma	1,041,000.00	1,041,000.00
806	Engr. J.C Uzor	23,600.89	23,600.89
807	R. Ike Ngoka	20,000.00	20,000.00
808	Uche Chrysogonus	68,000.00	50,000.00
809	Nnadozie Chibuike Clement	110,000.00	50,000.00
810	C .U Ugbaja	30,000.00	30,000.00
811	Amajirionwu C.O.C	0.00	60,000.00
812	Okpara Emeka Dominic	510,000.00	500,000.00
813	Ejim Scholar	505,000.00	155,000.00
814	Hon Hamilton Opara	820,000.00	820,000.00
815	Madu Anslem	8000.00	8000.00
816	Ekwegidi M.O	90,000.00	90,000.00
817	Kingsley N. Onuegbu	9,309,000.00	3,429,000.00
818	Obioha Doris	25,000.00	25,000.00
819	Eke Kelechi	210,000.00	115,000.00
820	Awuzieke I.K	3,000,000.00	3,000,000.00
821	Barr Uwakwe Kingsley	115,000.00	115,000.00
822	Engr. Chima Asotibe	613,000.00	613,000.00
823	Enwerem Hope	10,000.00	0.00
824	Okochi Angela	500,000.00	0.00
825	Iwuezi Max	10,000.00	0.00
826	Christine Opara	50,000.00	0.00
827	Odoeme Agatha Ngozi Ibe	5,000.00	0.00
828	Ngozi Ibe	50,000.00	0.00
829	Obioha C .Obioha	20,000.00	0.00
830	Nnodim Kennedy	13,500.00	0.00
831	Ndubuaku C.F	500,000.00	0.00
832	Egbulonu Njoku D.I	17,000,000.00	0.00
833	Eluposi C. Edwin	10,000.00	0.00
834	Opara Gaius U.	200,000.00	0.00
835	Ogumere Emmanuella	15,000.00	0.00
	Total Personal Advances	421,681,960.79	403,200,378.79
	Grand Total Service Advance	513,124,085.79	486,687,893.79

16	UNREMITTED DEDUCTIONS:		ACTUAL 2023		2022
		BALANCE B/D N'm	DURING YEAR N'm	BALANCE C/D N'm	N'm
16.1	UNREMITTED TAXES:				
	Pay As You Earn (PAYE)	32,072,152.50	0.00	32,072,152.50	32,072,152.50
	Value Added Tax (VAT) & (WHT)	38,610,705.11	0.00	38,610,705.11	38,610,705.11
	Education Levy	145,500.00	0.00	145,500.00	145,500.00
	Capitation Rate	15,300.00	0.00	15,300.00	15,300.00
	Edu, Infrastructral Revival Fund	238,119.31	0.00	238,119.31	238,119.31
	Imo Foundation	<u>946,999.77</u>	<u>0.00</u>	<u>946,999.77</u>	<u>946,999.77</u>
	Sub-Total Unremitted Taxes	72,028,776.69	0.00	72,028,776.69	72,028,776.69
16.2	UNREMITTED DEDUCTIONS FROM SALARY:				
	NULGE Union Dues	507,759.39	0.00	507,759.39	507,759.39
	NULGE Welfare	0.00	0.00	0.00	0.00

	Staff Welfare Dues	1,264,682.36	0.00	1,264,682.36	1,264,682.36
	MHWU	328,576.96	0.00	328,576.96	328,576.96
	NANNM	478,394.80	0.00	478,394.80	478,394.80
	Drivers Union Dues	24,140.00	0.00	24,140.00	24,140.00
	Information Welfare	5,802.00	0.00	5,802.00	5,802.00
	Traditional Rulers Welfare	75,300.00	0.00	75,300.00	75,300.00
	NACHPN Dues	197,702.23	0.00	197,702.23	197,702.23
	PRS Welfare	17,100.00	0.00	17,100.00	17,100.00
	Finance Welfare	20,700.00	0.00	20,700.00	20,700.00
	Admin Welfare	<u>1,390.00</u>	<u>0.00</u>	<u>1,390.00</u>	<u>1,390.00</u>
	Sub-Total Unremitted Deductions	2,921,547.74	0.00	2,921,547.74	2,921,547.74
	Grand Total Unremitted Deductions	74,950,324.43	0.00	74,950,324.43	74,950,324.43

17	<u>DEPOSITS:</u>	2023 N'm	2022 N'm
1	UNT	152,336.00	152,336.00
2	PTF	6,007.23	6,007.23
3	IT Students	226,000.00	226,000.00
4	Njoku Akwango	14,914.03	14,914.03
5	Barr. John Ezebunwa	310,000.00	310,000.00
6	ROMIX	300,000.00	300,000.00
7	IMO 1998 FUND	690,328.43	690,328.43
8	Retention Fee	13,066.74	13,066.74
9	Survival Levy	22,500.00	22,500.00
10	Recovery of Housing Loan	2,101.66	2,101.66
11	Fertilizer Fund	1,397.00	1,397.00
12	Skill Acquisition	6,000.00	6,000.00
13	Councillorship Candidates	10,000.00	10,000.00
14	Airport Appeal Fund	1,092.00	1,092.00
15	IMHA	10,000.00	10,000.00
16	Sundry Corper's	10,000.00	10,000.00
17	Ejiogu Bonaventure	54,893.80	54,893.80
18	Oguoma Chinedu	6,910.00	6,910.00
19	Samuel P. Rebok	20,000.00	20,000.00
20	E. U. Ugwuegbulam	84,327.07	84,327.07
21	Iwuagwu Martin	85,970.00	85,970.00
22	Sundry Temporary Staff	60,000.00	60,000.00
23	Sundry Executive Staff	200,000.00	200,000.00
24	Mbaitoli Local Govt.	9,135.27	9,135.27
25	Adult Education	1,500.00	1,500.00
26	Agric. Loan Refund	542.00	542.00
27	Ahunanya A.	2,258.00	2,258.00
28	Ononuju Edward	1,000.00	1,000.00
29	Engr. Echolike M. C.	150.00	150.00

30	Mrs. Onyedinaka	14,319.00	14,319.00
31	Onyia C.B.I.	2,160.00	2,160.00
32	Nwosu I. M.	956.72	956.72
33	Nwokocha R. C.	32,004.00	32,004.00
34	Dibia J. C.	706.68	706.68
35	Nwogu Gregory	1,349.41	1,349.41
36	Okenwa E. O.	212.04	212.04
37	Nwachukwu E. N.	6,390.83	6,390.83
38	Uchehara U. C.	8,159.76	8,159.76
39	Edoziem B. A.	198.35	198.35
40	Mamiba F. C.	935.04	935.04
41	Nwachukwu P. C.	20,767.83	20,767.83
42	Achugwo Zaphaniah	11,400.00	11,400.00
43	P. A. Otumbari	23,500.00	23,500.00
44	Iminze Steve	42,750.00	42,750.00
45	Ajunwa C. O.	13,939.59	13,939.59
46	Agoke C. S.	2,981.00	2,981.00
47	Political Party Deductions	186,000.00	186,000.00
48	Ejiofor C. E.	4,336.00	4,336.00
49	Iwuajoku Loveth	60,800.00	60,800.00
50	Umunakwe Charity	3,000.00	3,000.00
51	Njoku Grace	4,000.00	4,000.00
52	Dike M. O.	2,000.00	2,000.00
53	Anuonye Maureen	3,523.00	3,523.00
54	Okoroafor D. N.	176,000.00	176,000.00
55	Unclaimed Allowance	58,024.52	58,024.52
56	Ndubueze S. N.	8,129.08	8,129.08
57	Uchendu Theresa	398.32	398.32
58	Okoro Chinwe	288.96	288.96
59	Elder Anumikane F. I.	33,766.80	33,766.80
60	Alamezie Felix	48,000.00	48,000.00
61	Nwadike Wilfred	39,426.00	39,426.00
62	Ahunonye J. A.	4.46	4.46
63	Nwosu Chukwuneme	5,982.28	5,982.28
64	Durumaku Adeline	3,290.56	3,290.56
65	Chigbu Cletus	28,817.95	28,817.95
66	Uchendu Gospel	3,390.56	3,390.56
67	Iheancho Elizabeth	5,872.50	5,872.50
68	Nwaogu Maxwell	2,411.10	2,411.10
69	Nduka Juliana	5,872.50	5,872.50
70	Eshioogu Mathew	4,403.46	4,403.46
71	Nwogu Cletus	797.64	797.64
72	Hon. Asuzu S. U.	50,190.00	50,190.00
73	Uha Auto. Community	325,000.00	325,000.00
74	Eze Samuel O. Ugboaja	175,000.00	175,000.00
75	Awuzie Samuel	21,877.40	21,877.40
76	Anosike Martins	21,957.40	21,957.40
77	Dibia Damian	5,019.35	5,019.35
78	Nwosu Danatus	5,669.35	5,669.35
79	Osuorie Damian	25,466.75	25,466.75
80	Ekechukwu Obed	31,846.10	31,846.10
81	Ngerem Samuel	10,585.20	10,585.20
82	Opara Patricia	32,712.00	32,712.00

83	Ehiemere Darideon	23,045.20	23,045.20
84	Njoku Ugochukwu	33,035.45	33,035.45
85	Umuezuruike Vincent	24,446.75	24,446.75
86	Emesibe Rowland	26,344.75	26,344.75
87	Azuatalam Nnenne	29,045.20	29,045.20
88	Ezeogu Julius	28,346.75	28,346.75
89	Nwama Ann	29,045.20	29,045.20
90	Ekeanyanwu Uzoma	29,045.20	29,045.20
91	Obilor Augustine	28,345.75	28,345.75
92	Akuchie Emmanuel	32,714.80	32,714.80
93	Onwumere Florence	5,602.70	5,602.70
94	Elufule Joseph	29,980.80	29,980.80
95	Onyegbule J. C.	27,113.50	27,113.50
96	Nzeako Okechukwu	29,980.00	29,980.00
97	Okeji Veronica	32,778.40	32,778.40
98	Okoroji Julius	24,118.40	24,118.40
99	Igbo Justina	31,517.60	31,517.60
100	Mbamara Florence	32,778.40	32,778.40
101	Eronini Elizabeth	32,778.40	32,778.40
102	Okwara Rita	38,341.20	38,341.20
103	Nwaozuzu Charity	35,126.35	35,126.35
104	Enwere Cinwendu	32,779.40	32,779.40
105	Onyegbule Charles	32,018.40	32,018.40
106	Osuji Moses	24,278.40	24,278.40
107	Okorie Johnbull Onyekachi	99,600.00	99,600.00
108	Uche Christogonus	41,085.45	41,085.45
109	Dibulo Joysmart	34,985.20	34,985.20
110	Ugbomu Gloria	60,000.00	60,000.00
111	Ezebara Leticia	39,325.20	39,325.20
112	Ugochukwu Juliana	29,325.20	29,325.20
113	Ahanotu Rebecca	29,045.20	29,045.20
114	Ibeh T N	15,668.00	15,668.00
115	Onuoha Danatus	33,712.65	33,712.65
116	Nkaru Ferdinand	28,392.00	28,392.00
117	Azubuike Augustine	29,045.20	29,045.20
118	Okoronkwo Ikechukwu	29,045.20	29,045.20
119	Dibia Eunice	29,325.20	29,325.20
120	Motorcycle Loan	(318,321.90)	(318,321.90)
121	Obioha Stella	14,295.00	14,295.00
122	Iregbulem Angelina	29,045.10	29,045.10
123	Eze Ngozi	4,700.00	4,700.00
124	Nwosu Kingsley	20,000.00	20,000.00
125	Chinagorom Perpetual	14,295.00	14,295.00
126	Oguike Celine	30,000.00	30,000.00
127	Acho Chukwuemeka	(45,125.00)	(45,125.00)
128	Political Office Holders	3,800.00	3,800.00
129	Unclaimed Deposit	1,344,518.40	1,344,518.40
130	Amacon LTD	33,334.00	33,334.00
131	Okorie N & P. Chinagorom	554,622.23	554,622.23
132	Anthonia Okafor & Others	<u>208,790.55</u>	<u>208,790.55</u>
	Total Deposits	6, 964, 133.60	6, 964, 133.60

SUPPLEMENTARY NOTES 2023**MBAITOLI LOCAL GOVERNMENT COUNCIL****SUPPLEMENTARY NOTE 11**

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

	MONTHS	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments / Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL
1	JAN,23	48,747,225.55	21,453,742.02	8,622,673.01	18,881,305.16	3,150,000.00	3,089,365.98	98,346,948.14		3,000,000.00	35,558,216.92	4,248,363.16	245,097,839.94
2	FEB,23	48,747,225.55	21,370,616.31	8,623,205.15	18,886,892.09	3,150,000.00	3,089,365.98	108,758,891.25	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	259,432,776.41
3	MAR,23	48,747,225.55	21,197,682.39	8,620,915.84	19,851,660.69	3,150,000.00	3,089,365.98	65,546,875.37	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	217,010,305.90
4	APR,23	48,747,225.55	21,031,669.55	8,595,556.41	19,882,274.61	3,150,000.00	3,089,365.98	52,405,787.80	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	203,708,459.98
5	MAY,23	48,747,225.55	20,832,098.86	8,591,048.49	21,733,272.07	3,150,000.00	3,089,365.98	186,131,820.81	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	339,081,411.84
6	JUN,23	48,747,225.55	20,573,099.36	8,588,684.70	22,032,506.54	3,150,000.00	3,089,365.98	65,239,337.73	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	218,226,799.94
7	JUL,23	50,027,143.27	21,087,194.92	9,354,497.25	23,223,350.80	3,200,000.00	3,089,365.98	75,602,495.03	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	232,390,627.33
8	AUG,23	49,881,386.82	20,853,466.50	9,352,493.87	23,260,387.84	3,200,000.00	3,089,365.98	93,604,936.48	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	250,048,617.58
9	SEP,23	49,820,752.13	20,679,392.75	9,340,087.51	23,654,378.80	3,200,000.00	3,089,365.98	113,816,950.85	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	270,407,508.11
10	OCT,23	50,116,361.47	21,389,134.26	9,616,724.09	23,695,694.75	3,150,000.00	3,089,365.98	283,015,461.88	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	440,879,322.52
11	NOV,23	50,116,361.47	21,358,084.53	9,615,076.56	23,874,147.15	3,150,000.00	3,089,365.98	76,814,961.49	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	234,824,577.27
12	DEC,23	85,118,579.66	33,731,518.71	14,708,348.45	23,880,879.94	3,150,000.00	3,089,365.98	173,988,813.37	8,000,000.00	3,000,000.00	35,558,216.93	4,248,363.17	388,474,086.21
	TOTAL	627,563,938.12	265,557,700.16	113,629,311.33	262,856,750.44	37,950,000.00	37,072,391.76	1,393,273,280.20	48,000,000.00	36,000,000.00#	426,698,603.09	50,980,357.93	3,299,582,333.03

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

	SUPPLEMENTARY NOTE 2		
	<u>INTERNALLY GENERATED REVENUE (IGR)</u>	2023	2022
	<u>MONTH:</u>		
	January	737,100.00	211,300.00
	February	617,750.00	333,800.00
	March	325,800.00	831,000.00
	April	309,600.00	613,300.00
	May	1,776,582.20	59,600.00
	June	649,400.00	830,400.00
	July	259,094.60	127,900.00
	August	345,884.00	232,500.00
	September	653,285.00	351,600.00
	October	337,419.80	1,715,600.00
	November	210,100.00	503,700.00
	December	<u>2,060,992.00</u>	<u>394,300.00</u>
	Total	8,283,007.60	6,205,000.00

EXPLANATORY NOTES 2023

MBAITOLI Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,344,630,091.82
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.09
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	86,980,357.92
	TOTAL	3,299,5892,333.03

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	627,563,938.12
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.17
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.34
4	Salaries and Allowances of Political Office Holders.	37,950,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.72
6	Pensions to Local Govt. Retired Staff.	262,856,750.47
	TOTAL	1,344,630,091.82

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:

S/ No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running	36,000,000.00

	Costs)	
2	Over Head Cost Released to Council of Traditional. Rulers .	27,322,450.89
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of Imprests to Local Government Officials	24,000,000.00
6	Release of Security Vote	24,000,000.00
7	Others overhead expenses direct incurred from releases to Local Government Councils	10,562,500.46
	TOTAL	145,839,154.68

4. 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 :

S/ No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,258,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.36
5	Various Expenses on Capital Jobs directly incurred by the Local Government Councils	43,031,308.00
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,728,329,911.09



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF NGOR OKPALA
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

NGOR OKPALA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Ngor Okpala Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December, 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or

accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

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

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

- a. Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. Financing activities section** comprised 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 revenue collected on a monthly basis from the State Joint Local Government Account (SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account (SJLGA transfers. The Council's 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.



GOVERNMENT OF IMO STATE OF NIGERIA
NGOR OKPALA LOCAL GOVERNMENT
LOCAL GOVERNMENT SECRETARIAT, UMUNEKE NGOR

Our Ref:..... Your Ref:..... Date: 05/1/2024.

NGOR OKPALA LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

26/4/2023

Signed.....
Treasurer

Date: 05/1/2024

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

In our opinion, these Financial Statements fairly reflect the financial position of the Ngor Okpala Local Government Council as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.

.....
Treasurer

.....
Chairman

Date: 05/1/2024

Date: 5th January 2024

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON

THE ACCOUNTS OF NGOR OKPALA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2023

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts of Ngor Okpala Local Government Council for the year ended 31st December, 2023 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended and the Imo State Audit Law 2021 and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis

RESPONSIBILITY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

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

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/18/B/Vol.II/2024

(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

28th June, 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Ngor Okpala Local Government Council of Imo State for the year ended 31st December, 2023 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 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 as well as evaluating the overall Financial Statements presentation and disclosures

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACArb.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State.

NGOR OKPALA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2023

ANNUAL BUDGET 2023		Notes	2023	2022
			₦'m	₦'m
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
2,449,991,387.00	Statutory Allocation from SJLGA	1	3,123,683,383.71	2,174,909,017.26
13,831,180.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE	3		
16,000,000.00	Capitation Rate		0.00	0.00
25,850,000.00	Property Rate		1,400,000.00	
89,194,100.00	Licenses, Fines, Fees and Royalty		916,400.00	2,280,550.00
40,970,000.00	Earnings from Commerce		0.00	0.00
0.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
108,300,000.00	Miscellaneous		0.00	0.00
280,314,100.00	Total Internally Generated Revenue		2,316,400.00	2,280,550.00
0.00	Other Revenue Sources	4	0.00	0.00
2,744,136,667.00	Total Inflow from Operating Activities (A)		3,125,999,783.71	2,177,189,567.26
	<u>Payments:</u>			
1,030,119,088.00	Personnel Cost	5	1,168,731,142.50	1,113,119,919.61
63,087,500.00	Overhead Cost	6	152,762,495.30	104,522,378.71
0.00	Security Vote	7	22,000,000.00	24,000,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	Palliative	9	0.00	0.00
1,568,585,910.00	Capital Expenditure	10	1,731,298,603.09	891,162,252.30
2,661,792,498.00	Total Outflow from Operating Activities (B)		3,074,792,240.89	2,132,804,550.62
82,344,169.00	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		51,207,542.82	44,385,016.64
	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00

0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
<u>0.00</u>	Dividends Received		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
<u>0.00</u>	Repayment of Loans		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Financing Activities		0.00	0.00
0.00	Net Cash Flow for the Year Activities		51,207,542.82	44,385,016.64
<u>0.00</u>	Cash and its Equivalent as at 1/1/2023		48,678,619.39	4,293,602.75
0.00	Cash and its Equivalent as at 31/12/2023		99,886,162.21	48,678,619.39

NGOR OKPALA LOCAL GOVERNMENT COUNCIL

**FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT
31ST DECEMBER, 2023**

	Notes	2023	2022
		N'm	N'm
<u>Liquid Assets: ASSETS</u>			
Cash	11	4,006,250.00	850.00
Bank	12	95,879,912.21	48,677,769.39
Total Liquid Assets (A)		99,886,162.21	48,678,619.39
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	0.00	0.00
Imprest	14	33,175,000.00	49,345,000.00
Service Advance	15	578,052,889.75	613,052,889.75
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		611,227,889.75	662,397,889.75
TOTAL ASSETS C = (A + B)		711,114,051.96	711,076,509.14
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		637,778,431.90	637,740,889.08
Unremitted Deductions	16	36,985,508.89	36,985,508.89
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		674,765,050.89	674,726,397.97
<u>External and Internal Loans</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		0.00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	36,350,111.17	36,350,111.17
Total Other Liabilities (F)		36,350,111.17	36,350,111.17
TOTAL LIABILITIES G = (D + E +F)		711,115,162.06	711,076,509.14

NGOR OKPALA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
563,630,522.44	OPENING BALANCE 1/1/22		637,740,889.08	0.00	0.00	0.00	(637,740,889.08)
	<u>ADD REVENUE:</u>						
	<u>ALLOCATIONS</u>						
2,174,909,017.26	Statutory Allocation from SJLGA	1	3,123,683,383.71	2,449,991,387.00	2,449,991,387.00	0.00	(673,691,996.71)
0.00	State Government IGR	2	0.00	13,831,180.00	13,831,180.00	0.00	13,831,180.00
	<u>INTERNALLY GENERATED REVENUE (IGR)</u>	3					
0.00	Capitation Rate		0.00	16,000,000.00	16,000,000.00	0.00	16,000,000.00
0.00	Property Rate		1,400,000.00	25,850,000.00	25,850,000.00	0.00	24,450,000.00
2,280,550.00	Licenses, Fines, Fees and Royalty		916,400.00	89,194,100.00	89,194,100.00	0.00	88,277,700.00
0.00	Earnings from Commerce		0.00	40,970,000.00	40,970,000.00	0.00	40,970,000.00
0.00	Rent on Local Govt. Property		0.00	0.00	0.00	0.00	0.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	Miscellaneous		0.00	108,300,000.00	108,300,000.00	0.00	108,300,000.00
2,280,550.00	Total Internally Generated Revenue		2,316,400.00	280,314,100.00	280,314,100.00	0.00	277,997,700.00
	Other Revenue Sources of the Local Govt.	4	0.00	0.00	0.00	0.00	0.00
2,740,820,089.70	Total Revenue (A)		3,763,740,672.79	2,744,136,667.00	2,744,136,667.00	0.00	(1,019,604,005.79)
	<u>EXPENDITURE</u>						
1,113,119,919.61	Personnel cost	5	1,168,731,142.50	1,030,119,088.00	1,030,119,088.00	0.00	(138,612,054.50)
119,417,378.71	Overhead Cost	6	189,432,495.30	63,087,500.00	63,087,500.00	0.00	(126,344,995.30)
870,541,902.30	Capital Expenditure	10	1,767,798,603.09	1,568,585,910.00	1,568,585,910.00	0.00	(199,212,693.09)
2,103,079,200.62	Total Expenditure (B)		3,125,962,240.89	2,661,792,498.00	2,661,792,498.00	0.00	(464,169,742.89)
637,740,889.08	OPERATING BALANCE		637,778,431.90	82,344,169.00	82,344,169.00	0.00	(555,434,262.90)
	<u>APPROPRIATIONS/TRANSFERS</u>						
637,740,889.08	Transfer to Capital Development Fund		637,778,431.90	82,344,169.00	82,344,169.00	0.00	(555,434,262.90)
637,740,889.08	Closing Balance		637,778,431.90	82,344,169.00	82,344,169.00	0.00	(555,434,262.90)

NGOR OKPALA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 ₦'m		Notes	Actual 2023 ₦'m	Final Budget 2023 ₦'m	Initial Budget 2023 ₦'m	Suppl. Budget 2023 ₦'m	Variance on Final Budget ₦'m
(131,733,567.19)	Opening Balance		(124,278,112.51)	0.00	0.00	0.00	124,278,112.51
	ADD REVENUE						
637,740,889.08	Transfer From Consolidated Revenue Fund		637,778,431.90	0.00	0.00	0.00	(637,778,431.90)
0.00	<u>Aid and Grants</u>			0.00	0.00	0.00	0.00
0.00	<u>External Loans</u>			0.00	0.00	0.00	0.00
0.00	LGC Bonds			0.00	0.00	0.00	0.00
0.00	Development Loan Stock			0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)			0.00	0.00	0.00	0.00
240,256,467.90	Internal Loans from Other Funds		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
746,263,789.79	TOTAL REVENUE		900,577,054.75	0.00	0.00	0.00	(900,577,054.75)
	LESS CAPITAL EXPENDITURE						
630,285,434.40	Capital Expenditure Sector		1,380,721,867.73	1,568,588,910.00	1,568,588,910.00	0.00	187,867,042.27
	<u>OTHER CAPITAL PAYMENTS</u>						
240,256,467.90	Repayments Internal Loans		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
	Repayments External Loans		0.00				0.00
870,541,902.30	TOTAL CAPITAL EXPENDITURE	10	1,767,798,603.09	1,568,588,910.00	1,568,588,910.00	0.00	(199,209,693.09)
	Adjustments for Movements in Public Debts						
(124,278,112.51)	<u>Closing Balance</u>		(867,221,548.34)	0.00	0.00	0.00	

NGOR-OKPALA LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS		2023			2022
			Actual ₦	Budgeted ₦	Variance ₦	Actual ₦
1	<u>A - SHARE OF STATUTORY ALLOCATION FROM SJLGA</u>					
	Net Share of Statutory Allocation from SJLGA		3,123,683,383.71	1,456,129,962.00	1,667,553,421.71	2,174,909,017.26
	<u>Add:</u> Deduction at Source for Loan Repayment					
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	280,877,394.00	280,877,394.00	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	334,443,071.00	334,443,071.00	0.00
	Total (Gross) SJLGA Allocation to the Local Government		3,123,683,383.71	2,071,450,427.00	1,052,232,956.71	2,174,909,017.26
	<u>VALUE ADDED TAX:</u>					
	Share of Value Added Tax		0.00	378,540,960.00	378,540,960.00	0.00
	Total Value Added Tax		0.00	378,540,960.00	378,540,960.00	0.00

	DETAILS	2023		
		ACTUAL N	BUDGETED N	VARIANCE N'
2	B - <u>STATE GOVT. INTERNALLY GEN. REVENUE</u>			
	Share of State Government Internally Generated Revenue	0.00	13,831,180.00	13,831,180.00
	Total State Government Internally Generated Revenue	0.00	13,831,180.00	13,831,180.00
3	C - <u>INTERNALLY GENERATED REVENUE:</u>			
3.1	<u>CAPITATION RATE:</u>	0.00	8,000,000.00	8,000,000.00
	Current Capitation/Development Rate	0.00	8,000,000.00	8,000,000.00
	Arrears of Capitation Rate	0.00	16,000,000.00	16,000,000.00
	Sub-Total Capitation Rate			
3.2	<u>PROPERTY RATE:</u>			
	Current Property/Tenement Rate	1,400,000.00	4,550,000.00	3,150,000.00
	Penalty for Tenement Rate	0.00	300,000.00	300,000.00
	Filling Stations	0.00	500,000.00	500,000.00
	Commercial Banks	0.00	1,000,000.00	1,000,000.00
	Communication Mast	0.00	16,000,000.00	16,000,000.00
	Arrears of Property Rate	0.00	3,500,000.00	3,500,000.00
	Sub-Total Property Rate	1,400,000.00	25,850,000.00	24,450,000.00
3.3	<u>LICENSES, FINES AND FEES</u>			
	Towing of Vehicles Fees	0.00	900,000.00	900,000.00
	Obstruction and Nuisance Fees	0.00	100,000.00	100,000.00
	Bicycle License Fess	0.00	9,000,000.00	9,000,000.00
	Liquor License (Wine/ Beer)	0.00	1,000,000.00	1,000,000.00
	Native Liquor License	0.00	120,000.00	120,000.00

	Wheelbarrow License Fees	0.00	25,000.00	25,000.00
	Native Tobacco License	0.00	120,000.00	120,000.00
	Squatter/ Hawkers Permit	0.00	1,200,000.00	1,200,000.00
	Buses/Commercial Vehicles Emblems(various)	0.00	1,000,000.00	1,000,000.00
	Registration of Buses/Commercial Vehicles	0.00	0.00	0.00
	Operational Business Permit	0.00	5,000,000.00	5,000,000.00
	Motorcycle License Fees	0.00	1,000,000.00	1,000,000.00
	Eating House License Fees	0.00	3,000,000.00	3,000,000.00
	Kiosk License Fees	0.00	400,000.00	400,000.00
	Bakery House License Fees	0.00	180,000.00	180,000.00
	Hotel Fees	0.00	0.00	0.00
	Auctioneers License Fees	0.00	6,000.00	6,000.00
	Canon Shooting License Fees	0.00	0.00	0.00
	Customary Marriage Registration Fees	0.00	2,500,000.00	2,500,000.00
	Statutory Marriage Fees	35,000.00	0.00	(35,000.00)
	Entertainment/Drumming Fees	0.00	30,000.00	30,000.00
	Control of Noise Permit	0.00	0.00	0.00
	Cinematograph License Fees	0.00	20,000.00	20,000.00
	Naming of Street Registration Fees (Various)	0.00	25,000.00	25,000.00
	Renewal Fees (Various)	0.00	0.00	0.00
	Radio/Television License Fees	0.00	0.00	0.00
	Clubs,Cultural and Social Organization Registration Fees	120,00.00	250,000.00	130,000.00
	Identification/Oath Fees	0.00	6,633,000.00	6,633,000.00
	Disloading Septic Tank License Fees	0.00	0.00	
	Earning from Environmental Sanitation Services	0.00	800,000.00	800,000.00

	Poundage Fees/Sales of Strayed Animal	0.00	600,000.00	600,000.00
	Registration of Birth and Death	29,500.00	4,000,000.00	3,970,500.00
	Dispensary/Fees	73,800.00	4,000,000.00	3,926,200.00
	Maternity Fess	634,600.00	3,000,000.00	2,365,400.00
	Laboratory Test Fees	23,500.00	2,900,000.00	2,876,500.00
	Registration of Contractors Fees	0.00	5,000,000.00	5,000,000.00
	Tender Fees	0.00	12,500,000.00	12,500,000.00
	Building Plan Checking fees	0.00	0.00	0.00
	Sand Excavation Fees	0.00	400,000.00	400,000.00
	Cottage Industry Fees	0.00	0.00	0.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	1,000,000.00	1,000,000.00
	Rice Mill/Cassava/Corn/Grinding License Fees	0.00	200,000.00	200,000.00
	Ingredient Grinding License Fees	0.00	125,000.00	125,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	18,000.00	18,000.00
	Welding Machine License Fees	0.00	200,000.00	200,000.00
	Electronics Radio/Television Workshop License Fees	0.00	36,000.00	36,000.00
	Blacksmith Workshop License Fees	0.00	20,000.00	20,000.00
	Wood Making and Carpentry Workshop License Fees	0.00	500,000.00	500,000.00
	Battery Charger License Fees	0.00	36,000.00	36,000.00
	Printing Press License Fees	0.00	0.00	0.00
	Vulcanizer License Fees	0.00	200,000.00	200,000.00
	Panel Beater License Fees	0.00	0.00	0.00
	Motor Spare Parts License Fees	0.00	175,000.00	175,000.00
	Clock/Watch Repair License Fees	0.00	20,000.00	20,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	50,000.00	50,000.00

	Motor Mechanical Workshop License Fees	0.00	500,000.00	500,000.00
	Building Material License Fees	0.00	500,000.00	500,000.00
	Surface Kerosene Tank License Fees	0.00	100,000.00	100,000.00
	Photocopying and Document Service License Fees	0.00	120,000.00	120,000.00
	Block Making with Machine License Fees	0.00	250,000.00	250,000.00
	Registration of cases	0.00	0.00	0.00
	Development	0.00	0.00	0.00
	Card Fee	0.00	0.00	0.00
	Barn on motorcycles	0.00	0.00	0.00
	Letter of Consent	0.00	0.00	0.00
	Affidavit	0.00	0.00	0.00
	Sewing Institute License Fees	0.00	0.00	0.00
	Hair Dressing/Barbing Salon License Fees	0.00	600,000.00	600,000.00
	Water Borehole Commercial License Fees	0.00	0.00	0.00
	Local Hair Barbing/Plating License Fees	0.00	0.00	0.00
	Road Agents License Fees	0.00	0.00	0.00
	Advertisement License Fees	0.00	1,000,000.00	1,000,000.00
	Sales of Unserviceable Stores License Fees	0.00	0.00	0.00
	Hire Charges/Heavy Equipment Fees	0.00	0.00	0.00
	Sales of Stores Fees	0.00	0.00	0.00
	Survey and Plot Fees	0.00	0.00	0.00
	Approved Building Plan Fees	0.00	3,200,000.00	3,200,000.00
	Mortgage Sub-Lease Survey Fees	0.00	100,000.00	100,000.00
	Customary Right of Occupancy Fees	0.00	1,500,000.00	1,500,000.00
	Building Plan Inspection Fees	0.00	0.00	0.00

	Commission on Transfer of Plot Fees	0.00	150,000.00	150,000.00
	Others	<u>0.00</u>	<u>7,305,000.00</u>	<u>7,305,000.00</u>
	Sub-Total License & Fees	916,400.00	89,194,100.00	88,277,700.00
3.4	EARNINGS FROM COMMERCE			
	Market Toll/Stallage Fees	0.00	5,500,000.00	5,500,000.00
	Motor Park Toll	0.00	4,500,000.00	4,500,000.00
	Shops/Shopping Centre Fees	0.00	500,000.00	500,000.00
	Cattle Market Fees	0.00	10,000.00	10,000.00
	Slaughter House Fees	0.00	3,560,000.00	3,560,000.00
	Earnings from Sale of Chicken	0.00	13,500,000.00	13,500,000.00
	Earnings from Sale of Fishes	0.00	2,400,000.00	2,400,000.00
	Earnings from Agricultural Undertakings	0.00	7,000,000.00	7,000,000.00
	Earnings from Sales of Pigs	0.00	2,000,000.00	2,000,000.00
	Earnings from Lease of Palm Plantation	0.00	2,000,000.00	2,000,000.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Earnings from Commerce	0.00	40,970,000.00	40,970,000.00
3.5	<u>RENT ON LOCAL GOVERNMENT PROPERTY:</u>			
	Rent on Local Government Quarters	0.00	0.00	0.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Rent on Local Government Property	0.00	0.00	0.00
3.6	<u>INTEREST/REPAYMENTS AND DIVIDENDS:</u>			

3.6.1	<u>INTEREST/REPAYMENTS:</u>			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Interest/Repayments	0.00	0.00	0.00
3.6.1	<u>DIVIDENDS:</u>			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Grand Total Interest/Repayments and Dividends	0.00	0.00	0.00
3.7	<u>GRANTS/AID AND REIMBURSEMENTS:</u>			
3.7.1	<u>INTERNAL AID/GRANTS:</u>			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Internal Aid/Grants	0.00	0.00	0.00
3.7.2	<u>REIMBURSEMENTS:</u>			
	Re-imburement	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Re-imburement	0.00	0.00	0.00

3.8	<u>MISCELLANEOUS REVENUE:</u>			
	Recovery of Losses and Overpayments	0.00	3,000,000.00	3,000,000.00
	Payment in Lieu of Resignation Notice	0.00	130,000.00	130,000.00
	Unclaimed Deposits- Salaries and Allowances	0.00	150,000.00	150,000.00
	Sales of Publications, Maps and Plans	0.00	5,000,000.00	5,000,000.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	100,020,000.00	100,020,000.00
	Internal Loans	0.00	<u>0.00</u>	<u>0.00</u>
	Sub-Total Miscellaneous Revenue	0.00	108,300,000.00	108,300,000.00
	Grand Total Internally Generated Revenue (IGR)	2,316,400.00	280,314,100.00	277,997,700.00
4	<u>OTHER CAPITAL RECEIPTS:</u>			
	Surplus from Sales of Property, Plant and Equipment (PPE)	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Capital Receipts	0.00	0.00	0.00
5	<u>SALARIES AND WAGES:</u>			
5.1	<u>CONSOLIDATED REVENUE FUND CHARGES:</u>			
	The LGC Executive / Legislature	9,000,000.00	191,697,400.00	182,697,400.00
	Local .Govt. Devt. Areas (Coordinator & Members)	8,400,000.00	0.00	(8,400,000.00)
	Community Govt. Council (PG Allowances)	<u>17,400,000.00</u>	0.00	<u>(17,400,000.00)</u>
	Sub-Total Consolidated Revenue Fund Charges	34,800,000.00	191,697,400.00	156,897,400.00
5.2	<u>PERSONNEL COST</u>			
	Administration			
	Finance	0.00	0.00	0.00
	Medical and Health	0.00	0.00	0.00
	Planning Research and Statistics	0.00	0.00	0.00

	Agricultural and Natural Resources	0.00	0.00	0.00
	Works, Transport and Housing	0.00	0.00	0.00
	Information, Education and Social Welfare	0.00	0.00	0.00
	Community Development	0.00	0.00	0.00
	Local Govt. Workers Salary (End to End Payment iro Automated Salary Payment System)	454,814,988.80	838,421,688.00	383,606,699.20
	Salaries/ Emoluments :- Primary Education(automated payment system)	265,557,700.17	0.00	(265,557,700.17)
	Salaries/ Emoluments :- Jnr Secondary Education(automated)	113,629,311.33	0.00	(113,629,311.33)
	Salaries and Allowances Council of Traditional Rulers	37,072,391.72	0.00	(37,072,391.72)
	Pensions and Gratuity for Local Govt. Retirees	262,856,750.48	0.00	(262,856,750.48)
	Sub-Total Personnel Cost	1,133,931,142.50	838,421,688.00	(295,509,454.50)
5.3	<u>MISCELLANEOUS:</u>			
	Adult Instructors	0.00	0.00	0.00
	NYSC Corp Member	0.00	0.00	0.00
	Postal Agents	0.00	0.00	0.00
	Disabled Persons	0.00	0.00	0.00
	IT Students	0.00	0.00	0.00
	Road Cleaners	0.00	0.00	0.00
	Entraco	0.00	0.00	0.00
	Casual Security Men	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Miscellaneous	0.00	0.00	0.00
5.4	<u>PERSONNEL ANALYSIS:</u>			
	Total Number of Employees at the Beginning of the Year		0.00	
	Total Number of Employees Employed in the Year		0.00	
	Total Number of Employees Retired/Transferred or Left During the Year		0.00	

	Total Number of Employees at the End of the Year		0.00	
6	<u>OVERHEAD COST:</u>			
6.1	<u>OVERHEAD COSTS BY FUNCTION:</u>			
	Travel and Transport	11,550,000.00	5,950,000.00	(5,600,000.00)
	Utility Services	0.00	2,760,000.00	2,700,000.00
	Telephone and Postal Services	0.00	2,600,000.00	2,600,000.00
	Stationery and Printing	13,060,000.00	5,236,500.00	(7,824,500.00)
	Maintenance of Office Furniture and Equipment	1,460,000.00	10,467,000.00	9,007,000.00
	Maintenance of Vehicle and Capital Assets	12,480,000.00	11,700,000.00	(780,000.00)
	Grants Contribution and Subvention	0.00	0.00	0.00
	Training, Staff Development and Welfare	0.00	9,000,000.00	9,000,000.00
	Entertainment and Hospitality	11,100,000.00	3,085,000.00	(8,015,000.00)
	Miscellaneous Expenses	52,801,027.28	4,650,000.00	(48,151,027.28)
	Provision of Service Materials	0.00	7,700,000.00	7,700,000.00
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils	86,980,357.92	0.00	86,980,357.92
	Sub Total Overhead Cost by Function	189,432,495.30	63,087,500.00	(126,344,995.30)
	Previous year's retired advances	<u>36,670,000.00</u>	<u>0.00</u>	<u>(36,670,000.00)</u>
	Grand Total	152,762,495.30	<u>63,087,500.00</u>	<u>(89,674,995.30)</u>
6.2	<u>OVERHEAD COSTS BY SECTORS (DEPARTMENT:</u>			
	The Council	57,350,000.00	11,787,500.00	(45,562,500.00)
	Administration	31,567,000.00	7,000,000.00	(24,567,000.00)
	Finance	5,509,027.28	6,700,000.00	1,190,972.72
	Medical and Health	3,820,000.00	8,900,000.00	5,080,000.00
	Planning Research and Statistics	380,000.00	6,200,000.00	5,820,000.00

	Agricultural and Natural Resources	540,000.00	6,600,000.00	6,060,000.00
	Works, Transport and Housing	2,240,000.00	7,100,000.00	4,860,000.00
	Information, Education and Social Welfare	1,045,000.00	4,800,000.00	3,755,000.00
	Community Development	0.00	4,000,000.00	4,000,000.00
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils Across various Sectors	86,980,357.92	0.00	86,980,357.92
	Total Overhead Cost by Sector (Department)	189,432,495.30	63,087,500.00	(126,344,995.30)
7	<u>SECURITY VOTE</u>	22,000,000.00	0.00	(22,000,000.00)
8	<u>INTEGRATED FARM PROJECT</u>	0.00	0.00	0.00
9	<u>PALLIATIVE</u>	0.00	0.00	0.00
10	<u>CAPITAL EXPENDITURE:</u>			
	Renovation and Painting of Building	31,500,000.00	0.00	(31,500,000.00)
	Solar Street Light	4,800,000.00	0.00	(4,800,000.00)
	Construction of toilet units	6,000,000.00	0.00	(6,000,000.00)
	Construction/ rehabilitation Roads/Grading of roads	29,200,000.00	20,000,000.00	(9,200,000.00)
	Construction of Culvert	7,000,000.00	40,000,000.00	33,000,000.00
	Other Capital Projects	0.00	1,508,585,910.00	1,508,585,910.00
	Local Governments Joint Projects	1,258,600,000.00	0.00	(1,258,600,000.00)
	Various Capital expenditures incurred by BLGCA for Local Govt. Councils	426,698,603.09	0.00	(426,698,603.09)
	Sub Total Capital Expenditure	1,767,798,603.09	1,568,585,910.00	(199,212,693.09)
	Previous Years Retired Project Advances	<u>36,500,000.00</u>	<u>0.00</u>	<u>(36,500,000.00)</u>
	Grand Total	1,731,298,603.09	<u>1,568,585,910.00</u>	(162,712,693.09)

	CASH AND CASH EQUIVALENTS			2023 ₦	2022 ₦
11.	<u>CASH BALANCE:</u>				
	Cash-at-Hand			4,006,250.00	850.00
	Sub-Total Cash			4,006,250.00	850.00
12	<u>BANK BALANCE:</u>				
	<u>Name of Bank</u>	<u>Account Name</u>	<u>Account Number</u>		
	1. Unity Bank	Rebuild Imo	0041180477	2,096.00	2,096.00
	2. Zenith Bank	Rebuild Imo Ngor- Okpala	1016427438	1,277.89	1,277.89
	3. UBA	Rebuild Imo Salary Acc	1022037256	97,256.60	97,256.60
	4. Eco Bank	Rescue Mission Acc	5093007343	41,584.07	41,584.07
	5. Zenith Bank	Rescue Mission Mandate	1015967015	16,962.16	16,962.16
	6. Zenith Bank	Integrated Farm Project	1013646148	329,910.35	329,910.35
	7. Zenith Bank	Rural Road Project	1015454950	(26,506.49)	(26,506.49)
	8. Eco Bank	Salary Account	5093067365	5,371.60	5,371.60
	9. Zenith Bank	Prosperity payment	1017247347	922.55	550,032.65
	10. UBA Bank	Shared Prosperity	1022780796	95,362,034.25	47,638,254.46
	11. FCMB	NG Revenue Account	7350961011	26,918.12	21,530.10
	12. Zenith Bank	Hope For Imo	1228197741	22,085.00	0.00
	Sub-Total Bank			95,879,912.21	48,677,769.39
	Grand Total Cash and Bank Equivalent			99,886,162.21	48,678,619.39

		2023 ₦	2022 ₦
13	<u>SALARY ADVANCE</u>		
	Salary Advance	0.00	0.00
	Sub- Total Salary Advance	0.00	0.00
14	<u>IMPREST:</u>		
1	Sundry Staff Imprest	2,915,000.00	2,915,000.00
2	Hon. EmekaNwafor	2,100,000.00	2,100,000.00
3	Osuoha E.A	940,000.00	940,000.00

4	NwambeA.N	1,250,000.00	1,250,000.00
5	Nwaogwugwu K.E	0.00	0.00
6	OsonduAmaechi	25,000.00	25,000.00
7	Ehirim Joy	575,000.00	575,000.00
8	Ernest Onwubiko	75,000.00	75,000.00
9	Njoku A.O	0.00	0.00
10	NwakweJoy	575,000.00	575,000.00
11	Alozie Joy	730,000.00	730,000.00
12	UbahChijindu U.	650,000.00	650,000.00
13	NwaimoChinwe	25,000.00	25,000.00
14	MargaretAyako	700,000.00	700,000.00
15	Lawrence Achilichu	219,993.00	219,993.00
16	Hon. Chidi Eke	2,550,000.00	2,550,000.00
17	Hon. ChinweObinna	900,000.00	900,000.00
18	MgbechiOnyekachi	300,000.00	300,000.00
19	Ekeada J.K	675,000.00	675,000.00
20	Good Onyeawe	100,000.00	100,000.00
21	ObinnaOkereke	400,000.00	400,000.00
22	Chukwu Henry	140,000.00	140,000.00
23	Nzeoma Lucy	80,000.00	80,000.00
24	Nwachukwu Samuel	10,000.00	10,000.00
25	Okereke Collins	25,000.00	25,000.00
26	EzealorJuleth	15,000.00	15,000.00
27	Onyegbals Stanley	15,000.00	15,000.00
28	DikeochaLetine	10,000.00	10,000.00
29	Hon. Mayor Godwin ObinnaNweke (Chairman)	(2,920,000.00)	5,480,000.00
30	Mrs. Nweke (Chairperson)	50,000.00)	600,000.00
31	Barr. EmekaOduah (DAGS)	360,000.00	360,000.00
32	LivinusNjoku (TR)	1,100,000.00	1,100,000.00
33	Ubah Promise C.	720,000.00	720,000.00
34	NwokejiJohnbosco	(300,000.00)	60,000.00
35	Augusta Njoku O.	0.00	60,000.00
36	Obineliljeoma	240,000.00	240,000.00
37	Anyanwu Collins	120,000.00	720,000.00
38	Amefula Lois N.	600,000.00	720,000.00
39	Amadi Hilary O.	150,000.00	150,000.00
40	Hon. Remy Okene U.	480,000.00	480,000.00
41	Enweremadu Success C.	480,000.00	480,000.00
42	Ebo Godson	480,000.00	480,000.00
43	Nnadilkechukwu O.	480,000.00	480,000.00
44	Ibekwe Reginald C.	480,000.00	480,000.00
45	Nlemadim Magnus O.	480,000.00	480,000.00
46	Ekeji Temple simeon	480,000.00	480,000.00
47	Eke Charles Ugochukwu	480,000.00	480,000.00
48	Eke Luke	480,000.00	480,000.00
49	DialaAugunus	480,000.00	480,000.00
50	NjokuJaphet	480,000.00	480,000.00
51	Stanley Uche	480,000.00	480,000.00
52	Mrs. Leona Ogechi	480,000.00	480,000.00

53	Nweke Godwin	0.00	5,600,000.00
54	Theophilus Ihediduba	1,400,000.00	1,400,000.00
55	Hon. Chigaemezu Enweremadu	266,539.00	266,539.00
56	Hon. Godwin Eboh	266,539.00	266,539.00
57	Ikechukwu Nnadi	266,539.00	266,539.00
58	Reginald Ebere	266,539.00	266,539.00
59	Remy Okere	266,539.00	266,539.00
60	Magnus Nlemadim	266,539.00	266,539.00
61	Temple Ekeji	266,539.00	266,539.00
62	Charles Eke	266,539.00	266,539.00
63	Luke Eke	266,539.00	266,539.00
64	Augustus Diala	266,539.00	266,539.00
65	Japhet Njoku	266,539.00	266,539.00
66	Leona Nkwocha	266,539.00	266,539.00
67	Stanley Madiwuba	266,539.00	266,539.00
68	Mrs. Nweke	0.00	350,000.00
69	Mrs. Ihediuba Stella	0.00	250,000.00
70	Ndukwu Hippolite	480,000.00	480,000.00
71	Irijiogu O. J.	1,320,000.00	600,000.00
72	Uhegbu Mercy	440,000.00	440,000.00
73	Anah Blessing	(60,000.00)	120,000.00
74	Agor Peter	480,000.00	480,000.00
75	Nwokeji Johnbosco	420,000.00	420,000.00
76	Onyichi Lebechi	660,000.00	540,000.00
77	Augusta Njoku	0.00	600,000.00
78	Egbule Christy	450,000.00	240,000.00
79	Amaefula L. N.	240,000.00	240,000.00
80	Uba Nicholas	120,000.00	120,000.00
81	Ndukwu Hippolite	1,020,000.00	360,000.00
82	Anuruo Egbert	300,000.00	300,000.00
83	Anyanwu Collins	100,000.00	100,000.00
84	Oguguo Chris	950,000.00	500,000.00
85	Emegharaibe Rufina	(150,000.00)	50,000.00
86	Agor Peter	540,000.00	240,000.00
	Total Imprest	33,175,000.00	49,345,000.00

15 ^s	SERVICE ADVANCES:	2023	2022
15.1	i. INTEGRATED FARM PROJECT:		
	Amaechi Osondu	<u>400,000.00</u>	<u>400,000.00</u>
	Sub-Total	400,000.00	400,000.00
15.2	iii. GRADING OF RURAL ROADS		
	Engr. Johnbosco Nwokeji	<u>19,317,350.00</u>	<u>24,317,350.00</u>
	Sub-Total	19,317,350.00	24,317,350.00
15.3	iv. REHABILITATION/MAINTENANCE OF OFFICE		
	Engr. Johnbosco Nwokeji	<u>2,938,038.00</u>	<u>2,938,038.00</u>
	Sub-Total	2,938,038.00	2,938,038.00

	<u>Electrification</u>		
	Engr. JohnboscoNwokeji	600,000.00	600,000.00
	Sub total	600,000.00	600,000.00
15.4	v. <u>CONSTRUCTION OF CULVERT/DRAINAGE</u>		
	Engr. JohnboscoNwokeji	0.00	10,500,000.00
	Sub-Total	0.00	10,500,000.00
15.5	vi. <u>PAINTING OF CHAIRMAN'S/DAGS'S OFFICE</u>		
	Engr. JohnboscoNwokeji	0.00	1,000,000.00
	Sub-Total	0.00	1,000,000.00
15.6	vii. <u>RURAL ROAD PROJECT</u>		
	Engr. JohnboscoNwokeji	0.00	10,000,000.00
	Sub-Total	0.00	10,000,000.00
15.7	viii. <u>CONSTRUCTION OF VIP'S TOILET</u>		
	Engr. JohnboscoNwokeji	0.00	6,000,000.00
	Sub-Total	0.00s	6,000,000.00
15.8	ix <u>CONSTRUCTION OF BOREHOLE</u>		
	Engr. JohnboscoNwokeji	0.00	2,500,000.00
	Sub-Total	0.00	2,500,000.00
	SUB - TOTAL PROJECT ADVANCES	23,255,388.00	58,255,388.00
15.9	<u>PERSONAL ADVANCES:</u>	2023	2022
1	HERBERT OLEDE	10,459.50	10,459.50
2	CHRISTOPHER MBA	98,066.00	98,066.00
3	ETHELBERT NWORGU	11,920.00	11,920.00
4	OSCAR NWAORGU	114,000.00	114,000.00
5	FRANCA OKORO	165,800.00	165,800.00
6	MALISE DIALA	927,350.00	927,350.00
7	CHARLES EJAM	1,254,510.00	1,254,510.00
8	FRANCA AKALAWU	10,500.00	10,500.00
9	AGBUGBA FRANCIS	998,850.00	998,850.00
10	HOWELL U. EKE	95,850.00	95,850.00
11	FIDELIS EKE	258,200.00	258,200.00
12	ONONUBAKU R.U	545,800.00	545,800.00
13	EKE VITALIS	2,000.00	2,000.00
14	AMADI FESTUS	-64,060.00	-64,060.00
15	CECILIA OKECHUKWU	131,600.00	131,600.00
16	EKEOCHA EUCHARIA	280,000.00	280,000.00
17	HELARRY OBINNA	113,200.00	113,200.00
18	C.A OKORO	-1,097,000.00	-1,097,000.00
19	COMFORT NKWOCHA	1,575,000.00	1,575,000.00
20	C.O.C ANYANWU	4,399,000	4,399,000
21	AMADI CHINONSO	861,000.00	861,000.00
22	UWA V.U.	43,300.00	43,300.00
23	AGUSI J.O (HEALTH)	685,000.00	685,000.00
24	NNAWUIHE R.S	-10,000.00	-10,000.00
25	ALOZIE JOY	1,308,000.00	1,308,000.00

26	IWU B.U	716,000.00	716,000.00
27	OLUCHI OZIRI	510,000.00	510,000.00
28	ANYIAM CHIBUZOR	2,873,000.00	2,873,000.00
29	DURU E.O	1,339,340.00	1,339,340.00
30	ONWUBIKO ERNEST (ENGR.)	100,523,976.72	100,523,976.72
31	SIMEON IBE	1,399,340.00	1,399,340.00
32	OGBONNA JERRY O.	2,724,360.00	2,724,360.00
33	ACHUSIM C.O.	8,172,500.00	8,172,500.00
34	EZE CHIMA PAUL	850,000.00	850,000.00
35	OMEREONYE LUCKY U	400,000.00	400,000.00
36	AGUBATA CHIDIEBERE	70,000.00	70,000.00
37	NGBOROGWU A.E	29,000.00	29,000.00
38	CHIEF K.NEKEMMA	102,000.00	102,000.00
39	AMUNEKE ROMANUS E.	280,000.00	280,000.00
40	CHIEF D.I OKERE	4,355,000	4,355,000
41	CHARLES OKOROJI E.	345,000.00	345,000.00
42	NJOKU BLESSING (REV)	2,047,200.00	2,047,200.00
43	NJOKU MARTHA	2,150,000	2,150,000
44	HON. C. NWIGWE	3,370,000	3,370,000
45	GODWIN ANYANWU	240,000.00	240,000.00
46	ONYECHERE STELLA	683,662.64	683,662.64
47	HON. ERIC AMADI	8,133,516	8,133,516
48	IWUOHA T.C	2,850,000	2,850,000
49	ATOKWU M.N	60,000.00	60,000.00
50	OBIRIEZE SABASTINE	10,100,000.00	10,100,000.00
51	BARR. ENYINNAYA ONUGBU	7,600,000.00	7,600,000.00
52	CHIKA ANYANWU	1,540,200	1,540,200
53	DURAKU JOY PET	55,000.00	55,000.00
54	IHEDIAHO L.	15,000.00	15,000.00
55	GEORGE ONWUKWE	590,000.00	590,000.00
56	J.O. IWUCHUKWU	6,620,000	6,620,000
57	OPARA GEORGE	6,450.00	6,450.00
58	C.C UDEZE	110,000.00	110,000.00
59	DONALD ONWUMERE	50,000.00	50,000.00
60	UCHENNA NWACHUKWU	100,000.00	100,000.00
61	NICHOLAS NWANYA	20,000.00	20,000.00
62	MADUBUIKE JOSEPHINE	1,630,000.00	1,630,000.00
63	ANNA O. ANAENGE	100,000.00	100,000.00
64	CHRISTOPHER OKERE	600,000.00	600,000.00
65	MRS. OKERE	100,000.00	100,000.00
66	EDITH IWU N. (MRS.)	2,735,000	2,735,000
67	OGBONNAYA CHUKWUBUIKEM	5,844,410.00	5,844,410.00
68	ANYANWU CHINEDU A.	3,812,180.00	3,812,180.00
69	EZE-OGUZIE UCHENNA	3,285,000	3,285,000
70	SIR FIDELIS UDEH	50,000.00	50,000.00
71	C.C. ONUOHA	80,500.00	80,500.00
72	OPARA DAMIAN	1,300,000	1,300,000
73	UCHEGBU MERCY U.	280,000.00	280,000.00
74	EJIOGU N.C	802,000.00	802,000.00
75	CALITA NWOSU	1,900,000	1,900,000
76	C.N. CHUKWU	500,000.00	500,000.00
77	N.C. EJIOGU (MRS.)	1,515,000	1,515,000
78	EBIS EKE	300,000.00	300,000.00

79	NDUBUISI AJOMOLE	36,600,000	36,600,000
80	NWOSU NORAH C.	25,000.00	25,000.00
81	HON. EKE ETHAN O.	150,000.00	150,000.00
82	AZUONWU OKEY	401,500.00	401,500.00
83	J.C. ONUOHA	250,000.00	250,000.00
84	EKEOMA EKE	250,000.00	250,000.00
85	ANAELE CASMIR	2,105,000	2,105,000
86	OKEREOFOR G.A.	70,727.00	70,727.00
87	COUNCILOR ONYEUKWU	1,672.00	1,672.00
88	ALBERT ESGWA	3,192.00	3,192.00
89	G.A. NWANOSIKE	600	600
90	LUCKY OPARAJI	42,260.00	42,260.00
91	CASMIR AMADI	10,000.00	10,000.00
92	D.E. NJOKU	200	200
93	SECLOG	22,490.00	22,490.00
94	S.K. UDENSI	600	600
95	A.A. OVILEBO	444	444
96	S.I. UHUEGBU	1,397.00	1,397.00
97	UGO J.C.	440	440
98	N.C. MADUAKOR	57,409.00	57,409.00
99	P.C. OKWARA	13,522.00	13,522.00
100	CHINYERE UGWULEBO	1,605,258.00	1,605,258.00
101	E.C. OKEREAFOR	5,140.00	5,140.00
102	LUKE MADUAGWU	20,162.00	20,162.00
103	CHIMEZIE G.E.O.	942	942
104	IMELDA OKURU	115,530.00	115,530.00
105	B.C. ANAELE	838,432.00	838,432.00
106	M.C.EKELEDO	2,390.00	2,390.00
107	ERNEST ANUFORO	3,461.00	3,461.00
108	A.A. AKUWUDIKE	743,517.50	743,517.50
109	F.C. MEGWA	41,221.00	41,221.00
110	IMELDA N. EKE	2,093,300	2,093,300
111	A.A. NWAObi	699	699
112	L.I. AGIM	21,724.50	21,724.50
113	CHIEF MAIJOB OKEREAFOR	500	500
114	S.C OKEBATA	360,000.00	360,000.00
115	NZE A.O	2,900.00	2,900.00
116	M.I. OKO	4,265.00	4,265.00
117	S.C. EZE	349,159.50	349,159.50
118	F.N. OKERE	1,071.00	1,071.00
119	MR. FIDELIS OKERE	34,640.00	34,640.00
120	ALBERT AMAJIRIONWU	2,015.00	2,015.00
121	D.C. UBANI	4,020.00	4,020.00
122	HON. T.N. EGU	2,660,030.00	2,660,030.00
123	O.V. OBI	3,000.00	3,000.00
124	S.O. OKERE	2,450.00	2,450.00
125	V.C. NWAORGU	11,071.00	11,071.00
126	E.O. ONYEMEBULAM	2,850.00	2,850.00
127	COUNCILORS STELLA BANNA	21,770.00	21,770.00
128	COUNCILOR OPARA K.	11,200.00	11,200.00
129	MR. MORRIS UKWUOMA	2,500.00	2,500.00
130	LOVETH NWAORGU	16,064.00	16,064.00
131	C.I. OSUAGWU	422,720.00	422,720.00

132	AUGUSTINE A. AMADI	800,400.00	800,400.00
133	CHIJOKE NWANMUO	1,000.00	1,000.00
134	REV. EKEH F.O.	547,064.00	547,064.00
135	S.D. OSUJI	652,859.00	652,859.00
136	MATHEW IWUFOR	144,140.00	144,140.00
137	HON. CHARLES OKEREAFOR	635,000.00	635,000.00
138	G.D. AMAECHI	1,341,000	1,341,000
139	BERNA CHUKWU OKORO	2,142,880.00	2,142,880.00
140	JUDE EKE	2850	2850
141	C.O.C. OKERE	4,343,250.00	4,343,250.00
142	GODWIN OKERE	95,240.00	95,240.00
143	UNEGBU J.N	69,450.00	69,450.00
144	DOMINIC OKERE	192,570.00	192,570.00
145	MRS. CHIKAODI NWOBASI	400,600.00	400,600.00
146	ANUNOBI GODSON	783,325.00	783,325.00
147	EMEKA NNOROM	887,400.00	887,400.00
148	AFOKWALAM S.C	24,200.00	24,200.00
149	MORRISON EKE	18,750.00	18,750.00
150	SYLVESTER EKEZIE	37,860.00	37,860.00
151	AMADI RICHARD	5,000.00	5,000.00
152	ANYANWU C.C. (MRS)	20,000.00	20,000.00
153	B.C. OPARA	25,000.00	25,000.00
154	R.O. IGBOKWE	300.00	300.00
155	C.N. EKE	66,000.00	66,000.00
156	CHIEF NKEM EKE	212,500.00	212,500.00
157	REV. F.E. IJEZIE	56,160.00	56,160.00
158	NWACHUKWU A.E	45,700.00	45,700.00
159	DIVISIONAL POLICE OFFICER	110,000.00	110,000.00
160	ANTHONY OPARA	2,500.00	2,500.00
161	KATE ISIGUZO	51,000.00	51,000.00
162	ALILUKWU C.C.	5,000.00	5,000.00
163	EMELDA ANYANWU O.	69,000.00	69,000.00
164	HON. C.N. ODOEMENA	190,000.00	190,000.00
165	CHIEF ANI NWANNA	51,000.00	51,000.00
166	AGUGUOM C.J	209,000.00	209,000.00
167	S.U. AGBAERE	109,000.00	109,000.00
168	A.O. ELEBA	190.00	190.00
169	IFEANYI ANUMAH	71,000.00	71,000.00
170	MR.NWACHUKWU PETER	300.00	300.00
171	E.E. ONUNKWO	585,000.00	585,000.00
172	G.NJOKU	2,020.00	2,020.00
173	THOMAS UKUBILE	5,000.00	5,000.00
174	J. MANUKWEM	44,508.00	44,508.00
175	B.N. IBE	10,106,700.00	10,106,700.00
176	OBINNA OKEREKE	120,000.00	120,000.00
177	HON. BASIL OKEREAFOR	1,443,800.00	1,443,800.00
178	NWOSU SYLVIA	180,000.00	180,000.00
179	HON. SAMNPSON ONYEUKWU	119,000.00	119,000.00
180	BRIDGET UGWULOR	67,000.00	67,000.00
181	MATHEW O. EKE	4,500.00	4,500.00
182	INNOCENT OKERE	50,000.00	50,000.00
183	VITALIS EZEODUNZE	538,200.06	538,200.06
184	HON. CAJETAN IWEH	980,000.00	980,000.00

185	PRINCESS AKWA	90,000.00	90,000.00
186	CHIMA C. ONWUKWE	3,541,000.00	3,541,000.00
187	EHILEME C.O.	6,500.00	6,500.00
188	EGBARA S.	5,180.00	5,180.00
189	E.O. EGBUAWA	4,177,100.00	4,177,100.00
190	CHIEF D.I. OZOR	115,000.00	115,000.00
191	HON. NGOZI OKEREKE	970,000.00	970,000.00
192	S.I. SORIBE	15,000.00	15,000.00
193	CHRISTOPHER EKE	26,000.00	26,000.00
194	PASCHAL IHEJIRIKA	45,000.00	45,000.00
195	HYGINUS OFOEGBU	215,000.00	215,000.00
196	F.O. ABARA	5,670,200.00	5,670,200.00
197	CELESTINE ONUKOGU	390.00	390.00
198	ZEPH ABAENEWE	316,660.00	316,660.00
199	HON. TONY ONWUEBGULAM	2,969,000.00	2,969,000.00
200	UGONNA GEORGE	448.00	448.00
201	HON. IKENNA ELERANYA	300,000.00	300,000.00
202	G.B. ANUMUDU	8,042,423.00	8,042,423.00
203	NWACHUKWU JOHN C.	525.00	525.00
204	CHUKWU H.	22,300.00	22,300.00
205	MICHAEL MBAMA	150,000.00	150,000.00
206	LONGINUS IHEANACHO	67,000.00	67,000.00
207	BARRI. I. U. OKERE	3,000.00	3,000.00
208	I.V. OKEREKE	405,000.00	405,000.00
209	OSUJI P.	54,000.00	54,000.00
210	OZUZU P.N.	208,800.00	208,800.00
211	EMENYONU R.N.	95,000.00	95,000.00
212	ANYAEGBU SYLVESTER	1,652,000.00	1,652,000.00
213	OKERE JUSTUS	3,650.00	3,650.00
214	OGA B.I.	54,200.00	54,200.00
215	HON. SAMPSON ALARIBE	720,000.00	720,000.00
216	NJOKU C.N.	82,595.00	82,595.00
217	KIZZITO ONUOHA	890,000.00	890,000.00
218	AKPASUO C.U.	34,976.00	34,976.00
219	OKEREAFOR UGO. J.	5,000.00	5,000.00
220	BON NKWOCHA	45,000.00	45,000.00
221	ESOMONU R.C.	5,106,650	5,106,650
222	E.C. AJAERU	200,000.00	200,000.00
223	ASOGU LILIAN	800,000.00	800,000.00
224	OMENUKWU S.I.	1,000.00	1,000.00
225	DAVID EKE	590,000.00	590,000.00
226	REGINALD UNEGBU	15,000.00	15,000.00
227	CLEMENT IHEANACHO	3,000.00	3,000.00
228	EMEKA NDULOR	6,000.00	6,000.00
229	G.O. OGBONNA	885,000.00	885,000.00
230	UKAEGBERE E.A	679,769.00	679,769.00
231	NICHOLAS NWALILI	63,850.00	63,850.00
232	OKURU JEROME	47,000.00	47,000.00
233	P.A. NWAOGWUGWU	646,500.00	646,500.00
234	EJIOFOR GODWIN	23,000.00	23,000.00
235	NWAFOR GODWIN	103,000.00	103,000.00
236	OBIANWA J.	30,000.00	30,000.00
237	LARRY IWUALA	73,000.00	73,000.00

238	VINCENT ONYEMACHI	40,000.00	40,000.00
239	ANOKWURU C.C	3,843,334.00	3,843,334.00
240	IHEJIRIKA C.C.	385,000.00	385,000.00
241	MOSES AMADI	508,250.00	508,250.00
242	C.O. ACHONWA	1,000.00	1,000.00
243	ANYUANWU S.M	152,000.00	152,000.00
244	OKEREAFOR R.O	2,280.00	2,280.00
245	HON. OKEY NKWOCHA	11,855,000.00	11,855,000.00
246	AMADI FEDILIA	7,000.00	7,000.00
247	KENNETH INYE	500.00	500.00
248	M. MBANA	305,000.00	305,000.00
249	CLEMENT IKENGA	71,000.00	71,000.00
250	EDEJI AUGUSTINE	7,810.00	7,810.00
251	M.A. OKECHUKWU	520,000.00	520,000.00
252	CHIKEZIE OLIVER	110,000.00	110,000.00
253	L. NNOCHIRI	3,300.00	3,300.00
254	L. OKERE	11,300.00	11,300.00
255	VILETH MADUAGWU	1,500.00	1,500.00
256	CHIDINMA AKALONU	3,000.00	3,000.00
257	AGADA B.	12,000.00	12,000.00
258	NZE S.O. EKEOCHA	309,590.00	309,590.00
259	CHIEF ABC AGU	75,520.00	75,520.00
260	OKEREKE B.N	63,520.00	63,520.00
261	CHIEF ABC EKE	156,000.00	156,000.00
262	NJOKU COSMAS	3,000.00	3,000.00
263	OSHIONYA BANJAMIN	104,000.00	104,000.00
264	NWOGU CHINYERE	15,000.00	15,000.00
265	MALACHY EBERE	12,860.00	12,860.00
266	HON. UCHENNA AGUGUO	1,300,000.00	1,300,000.00
267	CHIBUNDU M.	49,000.00	49,000.00
268	NZE AGBARAKWE	600.00	600.00
269	HON. AMAIRIONWU THERESA	900,000.00	900,000.00
270	HON. LUCKY OKEREAFOR	900,000.00	900,000.00
271	HON. IBE IHEKORONYE	900,000.00	900,000.00
272	HON. GOODLUCK OKEREKE	900,000.00	900,000.00
273	NWOKORIE PAULINE E.	700,000.00	700,000.00
274	OKERE CORNELIUS	46,000.00	46,000.00
275	NWADIKE G.N	40,000.00	40,000.00
276	I.E. OKADIKE	15,000.00	15,000.00
277	NZE NWACHUKWU	900,000.00	900,000.00
278	JONAH MBAH	900,000.00	900,000.00
279	NZE PAUL	900,000.00	900,000.00
280	MISHEAL	900,000.00	900,000.00
281	DONATUS EZEOCHA	900,000.00	900,000.00
282	EDWIN EKE	900,000.00	900,000.00
283	GOLD OPARA	200,000.00	200,000.00
284	NZE CHRISTIAN	900,000.00	900,000.00
285	ADAMS KABIRI O.	20,000.00	20,000.00
286	OPARAKU BENNETH	30,150.00	30,150.00
287	AMADI ALEX	8,850.00	8,850.00
288	AMUZIE A.E	850,000.00	850,000.00
289	SAM MGBACHI	1,150.00	1,150.00
290	PAUL NWOSU	20,000.00	20,000.00

291	CELESTINE NWEKE	50,000.00	50,000.00
292	TIMS NNOROM	20,000.00	20,000.00
293	ANAELE C.I	34,000.00	34,000.00
294	M.I. ONYEKWUSI	1,398,000.00	1,398,000.00
295	J.O. OGUZIE	875.00	875.00
296	NNAMDI S.A.	10,000.00	10,000.00
297	CHUKWUMA NWACHUKWU	988,000.00	988,000.00
298	ANYANWU LAWRENCE	10,700.00	10,700.00
299	CHARLES MGBEOJI	10,700.00	10,700.00
300	OBINNA E.U.	2,000.00	2,000.00
301	AJIKE REGINA	68,000.00	68,000.00
302	JOSEPH EKE	10,000.00	10,000.00
303	C.O. NWOKONKWO	133,460.00	133,460.00
304	NWOGWUGWU K.E.	434,000.00	434,000.00
305	I.O. NWADIKE	144,500.00	144,500.00
306	MERCY EKE	75,500.00	75,500.00
307	LOLO EKEOCHA R.	145,200.00	145,200.00
308	COOKEY CHRISTIAN	350,000.00	350,000.00
309	OLUCHI IBEKWE	1,000.00	1,000.00
310	S.T. EKE	12,000.00	12,000.00
311	JOHN KABIRI	24,090.00	24,090.00
312	G.O. OKWUMMA (DAGS)	5,473,892.00	5,473,892.00
313	HON SARAH OPARA	4,352,000.00	4,352,000.00
314	DR. ONYEUKWU O.W	30,000.00	30,000.00
315	ALOZIE EUCHARIA	90,000.00	90,000.00
316	LONGINUS EKWURU	1,000.00	1,000.00
317	EMMANUEL OKEREAFOR	57,220.00	57,220.00
318	AKUJUOBI PATRICK	15,000.00	15,000.00
319	J.O. OHAEGBULAM	106,610.00	106,610.00
320	YUSUF DAUDA	220,000.00	220,000.00
321	EZE OGUZIE UCHENNA	225,000.00	225,000.00
322	OSUJI O.O.	500,000.00	500,000.00
323	CHIEF STANLEY MADUWUBA	146,000.00	146,000.00
324	YOUNG TOBY EKECHI	3,436,000.00	3,436,000.00
325	AGUBARAM NGOZI	110,000.00	110,000.00
326	A.B.C. EKEH	420,000.00	420,000.00
327	IRENE OGBAJI	35,000.00	35,000.00
328	EZE G. NWOSU	100,000.00	100,000.00
329	KIZITO ONUOHA	700,000.00	700,000.00
330	E.C. AKURUKA	90,000.00	90,000.00
331	OWEREBULAM C.O	50,000.00	50,000.00
332	ANYAGWA LAWRENCE	18,300.00	18,300.00
333	SAMUEL NWAIGBO	30,000.00	30,000.00
334	OKEREAFOR NONYELUM	45,000.00	45,000.00
335	ODOM CHIKERE C.	115,000.00	115,000.00
336	O.I.K. OPARAKU	153,900.00	153,900.00
337	ANYANWU S.I	67,480.00	67,480.00
338	ANGELA OBIKARA	5,850.00	5,850.00
339	OLIVER OPARAH	6,050.00	6,050.00
340	DIALA COMFORT	53,790.00	53,790.00
341	NWANYERE UGWUEZUMBA	3,000.00	3,000.00
342	DAVID NWAEKE	3,600.00	3,600.00
343	VITALIS EKE	500.00	500.00

344	CHRISTIAN UGWUEZEUMBA	300.00	300.00
345	ANYADIKE PRECIOUS	5,000.00	5,000.00
346	JULIUS OKERE	900.00	900.00
347	FLIX EKE	11,800.00	11,800.00
348	EKENJOKU R.C.O	322,150.00	322,150.00
349	NJOKU PETER	2,300.00	2,300.00
350	CHARLES ABARA	21,500.00	21,500.00
351	OLUCHI NNAMERENODI	9,100.00	9,100.00
352	SAM IKE	64,120.00	64,120.00
353	ANILAMS C. EKE	7,000.00	7,000.00
354	F.N. EKE	163,900.00	163,900.00
355	NGOZI OBIJURU	7,000.00	7,000.00
356	UCHEHARA R.O.	3,500.00	3,500.00
357	LOLO A.C NKWOCHA	495,000.00	495,000.00
358	RAY U. ONUOHA	189,500.00	189,500.00
359	EBERE CECILIA C.	106,000.00	106,000.00
360	ANTHONY NWAEKE	30,000.00	30,000.00
361	AMADI INNOCENT	20,000.00	20,000.00
362	NWOKE GODFREY NGOZI	476,100.00	476,100.00
363	WILLIAM C. OKERE	14,000.00	14,000.00
364	ESHIKE SYLVESTER	9,000.00	9,000.00
365	THEOPHILUS A. IHEDIUBA	37,000.00	37,000.00
366	OJUKWU GODFREY NLEMRCHI	8,000.00	8,000.00
367	GLADYS EKE	40,000.00	40,000.00
368	FELICIA OGUAMA	21,600.00	21,600.00
369	EZE DR. KING NJOKU	110,062.56	110,062.56
370	FELIX NNAERO	2,600.00	2,600.00
371	ROWLAND ALOZIE	33,600.00	33,600.00
372	JULIE ANYANWU	131,400.00	131,400.00
373	JULIANA ECHEREODU	400.00	400.00
374	NWAIRIRO C.K.	2,500.00	2,500.00
375	ANTHONY ALOZIE.	1,900.00	1,900.00
376	OPARA SAMUEL	1,150.00	1,150.00
377	EUGENE ONWUZURUIKE	4,980.00	4,980.00
378	IGBOKWE R.N	50,000.00	50,000.00
379	NWOKE CHUKWUEMEKA	58,000.00	58,000.00
380	L.U. UZOIGWE	133,450.00	133,450.00
381	TONY NWAKAMA	37,500.00	37,500.00
382	AKIM IR.	1,500.00	1,500.00
383	CHUKS UCHEHARA	598,960.00	598,960.00
384	CHIMA EMENINI	660,000.00	660,000.00
385	ANDREW KABIRI	10,000.00	10,000.00
386	CHIEF IFEOMA NNANNA	131,000.00	131,000.00
387	C.A. IWUAGWU	376,000.00	376,000.00
388	MELLAH MERCY	15,000.00	15,000.00
389	ADIPUE ADLINE	488,000.00	488,000.00
390	OGARAKU H.E	120,000.00	120,000.00
391	OKECHUKWU CECILIA	75,000.00	75,000.00
392	EKE EVARISTUS	600.00	600.00
393	EZEJI C.I	22,500.00	22,500.00
394	C.A. ONYEUKWU	402,230.00	402,230.00
395	OBIANUJU MEREGINI	19,800.00	19,800.00
396	P.O. ANUFORO	59,000.00	59,000.00

397	LAWRENCE EZE	1,800.00	1,800.00
398	MOSES AMAECHI	85,000.00	85,000.00
399	STANLEY NKWOCHA	10,000.00	10,000.00
400	DORATHY EKPE	8,000.00	8,000.00
401	SIR. J.O. AMAHIRI	2,000.00	2,000.00
402	W.O. OKERE	205,655.00	205,655.00
403	OGUZIE PATIENCE	3,700.00	3,700.00
404	GERALDINE SAM EKE	480,00.00	480,00.00
405	SAMUEL AGBABUE	12,000.00	12,000.00
406	R.U. OGBEDE	306,250.00	306,250.00
407	L.O. EKE	8,000.00	8,000.00
408	AMUCHI BENNETH	1,156,500.00	1,156,500.00
409	E.E. ONYENWE	76,980.00	76,980.00
410	SILAS OKEREKE	500.00	500.00
411	CHINAGORO UCHEGBARA	500.00	500.00
412	S.I. OBI (MRS.)	500.00	500.00
413	BARNABAS AKUTA	500.00	500.00
414	P.C. IHEANACHO	5,686,110.00	5,686,110.00
415	R.A. OBODO	500.00	500.00
416	RAJI S.K.O	23,600.00	23,600.00
417	P. AKUJIOBA	21,500.00	21,500.00
418	EZE E.C.	13,250.00	13,250.00
419	EGERE NELSON	202,040.00	202,040.00
420	ECHEBIRI CELESTINE	1,500.00	1,500.00
421	AGOMUO C.I.	700.00	700.00
422	J.S.M. IROJIOGU	690,000.00	690,000.00
423	EKE JOHN	232,000.00	232,000.00
424	SGT OKOROAFOR NWOSU	45,000.00	45,000.00
425	MNWANERI EMMAUNEL	70,000.00	70,000.00
426	CHRISTOPHER OKEREKE	40,000.00	40,000.00
427	JOHN EKWUBIRI	166,000.00	166,000.00
428	AMAECHI CALISTA	90,000.00	90,000.00
429	ACHOGONYE C.U.	90,000.00	90,000.00
430	CHIEF S.O. OKERE	7,835,625.22	7,835,625.22
431	HON. CHARLES EKE	691,500.00	691,500.00
432	DR. UDEH UCHE B.	320,000.00	320,000.00
433	LOLO BLESSING OKERE	675,000.00	675,000.00
434	MARY ADIELE	77,800.00	77,800.00
435	HON. LILIAN ONYENWE	370,000.00	370,000.00
436	HON. JAMES MANUFOR	290,000.00	290,000.00
437	GODWIN NNEJI	10,700.00	10,700.00
438	J.U. OKORIE	4,159,900.00	4,159,900.00
439	OSUJI JULIUS	350,000.00	350,000.00
440	AGIM C.E	270,000.00	270,000.00
441	INSP. IKE ONYINYE	170,000.00	170,000.00
442	AMADI THERESA	40,000.00	40,000.00
443	SAMUEL EKE	50,000.00	50,000.00
444	EKE MARRIS CLARA	40,000.00	40,000.00
445	MRS. OKORIE	97,500.00	97,500.00
446	OSUJI CHUKS	1,399,800.00	1,399,800.00
447	BONIFACE UJUNWA	340,000.00	340,000.00
448	HON. ANTHONY OHAERI	1,440,000.00	1,440,000.00
449	HON. MICHAEL CHIGBUNDU	1,366,400.00	1,366,400.00

450	HON. VITORIA OBINEZIEZE	1,325,000.00	1,325,000.00
451	ALEX NWAUGHA	100,000.00	100,000.00
452	FIDELIS UDEH	5,288,300.00	5,288,300.00
453	OLIVER EZE	50,000.00	50,000.00
454	DR. BASILIA IGBOKWE	285,000.00	285,000.00
455	HON. CHARLES ALARIBE	50,000.00	50,000.00
456	MBAGWU LOUIS	10,000.00	10,000.00
457	NWAOGU DORATHY	30,000.00	30,000.00
458	EZE GREGORY	69,000.00	69,000.00
459	ONYEOCHA J.K	12,000.00	12,000.00
460	H.C. CHUKWUKA	300,000.00	300,000.00
461	LOLO EMELDA UDEH	655,000.00	655,000.00
462	CHIEF A.K.C. NOSIKE	57,000.00	57,000.00
463	NWOKERIBE P.E.	113,000.00	113,000.00
464	HON. BRYDEN AMAJIRIONWU	895,000.00	895,000.00
465	CHIBUEZE IMO E.	40,000.00	40,000.00
466	ELDER IMO EGERE	803,670.00	803,670.00
467	YUSUF (SSS)	50,000.00	50,000.00
468	F.N. OKEKE	1,000,000.00	1,000,000.00
469	OSUJI NLEMCHUKWU	245,000.00	245,000.00
470	EKE CHINYERE A.N.	85,000.00	85,000.00
471	BLESSING EJIKE	300,000.00	300,000.00
472	BON. NKWOCHA	35,000.00	35,000.00
473	KYRIAN ODOEMENAM	30,000.00	30,000.00
474	MRS. NCHARAM R.C	390,000.00	390,000.00
475	ARCH. H. UZOMA	671,000.00	671,000.00
476	OSUJI CYPRIAN	25,000.00	25,000.00
477	OWEREBULAM O.C.	250,000.00	250,000.00
478	OGARAKU H.E. (MRS.)	30,000.00	30,000.00
479	GODWIN CHINWE	10,500.00	10,500.00
480	ALPHONSUS NKWOCHA	740,000.00	740,000.00
481	CHARLES NKWOCHA	57,000.00	57,000.00
482	ALAUBA M.N.	212,500.00	212,500.00
483	ADAWUFOR MARY	20,000.00	20,000.00
484	ROSE ONWUKWE	300,000.00	300,000.00
485	MARY NWOSU	30,000.00	30,000.00
486	SAMUEL ASIKOGU	1,137,000.00	1,137,000.00
487	MERCY UHEGBU	2,025,000.00	2,025,000.00
488	SIMON JUDE	210,000.00	210,000.00
489	ANEBUNWA INNOCENT	1,062,000.00	1,062,000.00
490	IWUANYANWU JOY	10,000.00	10,000.00
491	AYOKA M.C	850,000.00	850,000.00
492	NWORGU FELIX	25,000.00	25,000.00
493	ODIGA O.S.	790,000.00	790,000.00
494	MADUBUIKE J.N	25,000.00	25,000.00
495	EKE AUGUSTINE	160,000.00	160,000.00
496	OKERE SEC.	100,000.00	100,000.00
497	EKE BASILIA	25,000.00	25,000.00
498	OPARAOCHA LINUS	50,000.00	50,000.00
499	ONONOGBO GEORGE U.	630,000.00	630,000.00
500	FIDELIS EKE	50,000.00	50,000.00
501	OGBONNA J.O	30,000.00	30,000.00
502	OHIRI KELECHI	20,000.00	20,000.00

503	OSONDU AMAECHI	3,780,831.00	3,780,831.00
504	OKERE E.C.	425,000.00	425,000.00
505	EKECHUKWU CHIDINMA	34,000.00	34,000.00
506	URENNA EKE	39,000.00	39,000.00
507	IBECHEOZOR R.N	245,000.00	245,000.00
508	KELECHI AZUBUIKE	50,000.00	50,000.00
509	ANELE OKERENKWO	245,000.00	245,000.00
510	EMMA ANUKAM	80,000.00	80,000.00
511	NWAMERENINI B.C.	80,000.00	80,000.00
512	NKWOCHA OBINNA	60,000.00	60,000.00
513	ONYEKA MAGNUS	15,000.00	15,000.00
514	LIVINA DIKEOCHA	70,000.00	70,000.00
515	NKEM ANELE	70,000.00	70,000.00
516	HENRY NKWOCHA	70,000.00	70,000.00
517	ROMANUS OKPARA	87,000.00	87,000.00
518	ONYEUKWU SAMPSON	70,000.00	70,000.00
519	AMALIRI ANDY	70,000.00	70,000.00
520	ONUOHA GODWIN	70,000.00	70,000.00
521	IHUOMA SUNDAY	590,700.00	590,700.00
522	KORIE JOSEPHINE	20,000.00	20,000.00
523	EMMA NWACHUKWU	20,000.00	20,000.00
524	NWORGU CHINYERE	115,000.00	115,000.00
525	OYEDELE SAMUEL	95,000.00	95,000.00
526	OSUAGWU BLESSING	20,000.00	20,000.00
527	OTUONYE G.E	400,000.00	400,000.00
528	BASIL NKWOCHA	4,000.00	4,000.00
529	BARR. OKEREKE VICTOR	150,000.00	150,000.00
530	OKEY NWAORGU	369,880.00	369,880.00
531	MR. E.N.C. NWAORGU	36,019.00	36,019.00
532	ANORUO CHINYERE	87,700.00	87,700.00
533	JUDE AGUOCHA	146,850.00	146,850.00
534	IWUOHA THERESA	340,000.00	340,000.00
535	DIKE GLORIA	40,000.00	40,000.00
536	NWARGU OBINNA	8,000.00	8,000.00
537	IKECHUKWU NWORGA	258,000.00	258,000.00
538	NWOKEOCHA EBERE	27,700.00	27,700.00
539	ANYASODO OSITA	3,000.00	3,000.00
540	UZONDU P.N.C	32,200.00	32,200.00
541	OKWUROSHA K.C	20,000.00	20,000.00
542	AMADI FESTUS	5,000.00	5,000.00
543	HILARY OBINNA	5,000.00	5,000.00
544	CHIKA ANYANWU	10,000.00	10,000.00
545	UBA PROMISE	177,000.00	177,000.00
546	NKWOCHA BASIL	38,000.00	38,000.00
547	NWARIBE ANTHONY	720,000.00	720,000.00
548	NWAIMO CHINWE	115,000.00	115,000.00
549	UJU HENRY	40,000.00	40,000.00
550	OSUOHA E.A.	6,110,000.00	6,110,000.00
551	NWAOGWU K.E.	265,000.00	265,000.00
552	OPARA ONYEWUCHI	2,562,000.00	2,562,000.00
553	HON. EMEKA NWOFOR	2,135,000.00	2,135,000.00
554	EBIRIM JOY	50,000.00	50,000.00
555	UWAKWE JOY	75,000.00	75,000.00

556	EKE REMIGIUS	47,000.00	47,000.00
557	OKORO JOHN	70,000.00	70,000.00
558	CHINYERE ANORUO	0.00	0.00
559	OKEREKE BENJAMIN	0.00	0.00
560	EJIM JOSEPHINE	0.00	0.00
561	HON. CHIDI EKE	0.00	0.00
562	HON. CHINWE OBINNA	0.00	0.00
563	OBINNA OKEREKE	0.00	0.00
564	NWAKAMMA L.C.	13,660,213.75	13,660,213.75
565	OKECHUKWU CECILIA	9,460,000.00	9,460,000.00
566	ENGR AMAECHI OSONDU	2,323,500.00	2,323,500.00
567	NWOGU IKECHUKWU	30,000.00	30,000.00
568	MONICA OKONKKWO	5,000.00	5,000.00
569	NWAIWU SAMUEL	6,000.00	6,000.00
570	IKE CHRISTOPHER	8,000.00	8,000.00
571	NWORGU OBINNA	50,000.00	50,000.00
572	UZONDU PC	1,710,000.00	1,710,000.00
573	NJOKU MARIS	5,000.00	5,000.00
574	FAITH NKWOCHA	5,000.00	5,000.00
575	IGBOUKWU ESTHER	10,000.00	10,000.00
576	MGBECHI BENSO	5,000.00	5,000.00
577	OKEREAFOR EMMANUEL	150,000.00	150,000.00
578	ANUKAM IGNATUS	150,000.00	150,000.00
579	NWORGU JUDE	150,000.00	150,000.00
580	AMAHO CHINONSO .C.	150,000.00	150,000.00
581	AMADI CHIJIJOKE	150,000.00	150,000.00
582	MIKE NKWOCHA	150,000.00	150,000.00
583	IHEJIETO CASMIR	150,000.00	150,000.00
584	HERBERT KELECHI .U.	850,000.00	850,000.00
585	IGBO UGONNA	4,000.00	4,000.00
586	NWORGU CHRISTY	300,000.00	300,000.00
587	NWOKE UNITURU .V.	10,000.00	10,000.00
588	IWUALA DENNIS	4,000.00	4,000.00
589	DIKE GLORIA	300,000.00	300,000.00
590	UJU HENRY	300,000.00	300,000.00
591	ONYENSO EDNA	10,000.00	10,000.00
592	ABARA CHARLES	26,305,000.00	26,305,000.00
593	NWORGU OSCAR	5,000.00	5,000.00
594	AMADI FESTUS	15,000.00	15,000.00
595	EKEZIE CHIGOZIE	30,000.00	30,000.00
596	NJOKU PETER	450,000.00	450,000.00
597	IHUOMA SUNDAY	5,000.00	5,000.00
598	NJOKU AUGUSTA	200,000.00	200,000.00
599	AMANZE JONAS	670,000.00	670,000.00
600	OKEY AZUANWU	4,330,000.00	4,330,000.00
601	ABUBANARA FAITH	300,000.00	300,000.00
602	ALozIE JOY	20,000.00	20,000.00
603	OKERE OGECHI	150,000.00	150,000.00
604	ENGR. NWOKEDI JOHNBOSCO	20,000.00	20,000.00
605	CHUKWUKA H.C	1,600,000.00	1,600,000.00
606	AMADI MATTHEW	360,000.00	360,000.00
607	ELIKE HENRY	200,000.00	200,000.00
608	AZUM OKEY	800,000.00	800,000.00
609	OKERE OKEY	60,000.00	60,000.00
610	NWAIWU EMMANUEL	5,000.00	5,000.00

611	NJOKU PETER	5,000.00	5,000.00
612	OPARA GETRUDE	5,000.00	5,000.00
613	NNAWUIHE .S.	5,000.00	5,000.00
614	NWORGU FELIX	5,000.00	5,000.00
615	IWUALA DENNIS	5,000.00	5,000.00
616	OSUAGWU BLESSING	800,000.00	800,000.00
617	AMANZE JONAS	300,000.00	300,000.00
618	ELIKE HENRY IKECHI	2,000,000.00	2,000,000.00
619	AMADI FESTUS	450,000.00	450,000.00
620	AMAEFULA L.N	15,000.00	15,000.00
621	EDEJI OGECHI	120,000.00	120,000.00
622	IRENE OGBANJI	20,000.00	20,000.00
623	BEST CHRIST NZUBECHI	160,000.00	160,000.00
624	PROMISE UBA	1,200,000.00	1,200,000.00
625	NNADOZIE CHIDINMA	3,000,000.00	3,000,000.00
626	EMMANUEL ECHEREODO	204,000.00	204,000.00
627	HON NWEKE OBINNA	24,565,085.80	24,565,085.80
628	OSUALA COLLINS O.	53,500.00	53,500.00
629	OBIANELI C.I	35,000.00	35,000.00
630	HON. NWEKE MAYOR O.	70,000.00	70,000.00
631	IBE ERNEST	30,000.00	30,000.00
632	EMMANUEL ECHENDU	20,000.00	20,000.00
633	ESTHER IGBOKWE	20,000.00	20,000.00
634	AGOR PETER C.	10,000.00	10,000.00
635	ONUOHA CELESTINA	10,000.00	10,000.00
	Sub-Total Service Advances	554,797,501.75	554,797,501.75
	Grand Total Service Advances	578,052,889.75	613,052,889.75

16	UNREMITTED DEDUCTIONS:		ACTUAL 2023		2022
		BALANCE B/D	DURING YEAR	BALANCE C/D	
		₦	₦	₦	₦
16.1	UNREMITTED TAXES:				
	Pay As You Earn (PAYE)	15,010,967.27	0.00	15,010,967.27	15,010,967.27
	Value Added Tax (VAT)	8,530,405.68	0.00	8,530,405.68	8,530,405.68
	Withholding Tax (WHT)	5,071,445.43	0.00	5,071,445.43	5,071,445.43
	5% Retention Fee	1,550,283.00	0.00	1,550,283.00	1,550,283.00
	Contract tax 21/2 %	3,827,659.62	0.00	3,827,659.62	3,827,659.62
	Sub-Total Unremitted Taxes	33,990,761.00	0.00	33,990,761.00	33,990,761.00
16.2	UNREMITTED DEDUCTIONS FROM SALARY:				
1	NULGE Union Dues	894,446.95	0.00	894,446.95	894,446.95
2	NULGE Welfare	361,648.92	0.00	361,648.92	361,648.92
3	Staff Welfare Scheme	328,765.93	0.00	328,765.93	328,765.93
4	MHWU	1,865,219.92	0.00	1,865,219.92	1,865,219.92
5	NANNM	(439,126.39)	0.00	(439,126.39)	(439,126.39)
6	NULGE Nurse Union	70,064.70	0.00	70,064.70	70,064.70
7	NULGE Nig. Wars Ass.	139,176.06	0.00	139,176.06	139,176.06
8	Nurses Welfare Scheme Typist Union.	36,024.73	0.00	36,024.73	36,024.73
9	Workers Welfare Scheme HSWSA Dues	220,300.00	0.00	220,300.00	220,300.00
10	(S.S.W.D)	(494,500.00)	0.00	(494,500.00)	(494,500.00)
11	Senior Staff Ass.	(90,328.94)	0.00	(90,328.94)	(90,328.94)
12	Drivers Union	2,898.01	0.00	2,898.01	2,898.01
13	Civil Service Tech. Works Union	359.00	0.00	359.00	359.00
14	ASWSA	105,800.00	0.00	105,800.00	105,800.00
15	NACWPN	(6,001.00)	0.00	(6,001.00)	(6,001.00)

	Sub-Total Unremitted Deductions from Salary	2,994,747.89	0.00	2,994,747.89	2,994,747.89
	Grand Total Unremitted Deductions	36,985,508.89	0.00	36,985,508.89	36,985,508.89

17	DEPOSITS:	2023 ₦	2022 ₦
1.	IMO APPEAL FUND	57,000.00	57,000.00
2.	PTF	11,570.16	11,570.16
3.	UNCLAIMED SALARIES	13,474,515.89	13,474,515.89
4.	MOOR INT. LTD	613,846.52	613,846.52
5.	SUNDRY STAFF DEDUCTION	(233,348.24)	(233,348.24)
6.	FAMILY TRUST FUND	236,813.00	236,813.00
7.	SUNDRY STAFF DED. (POLITICIANS)	15,869.14	15,869.14
8.	ACTION SALES	37,675.00	37,675.00
9.	CLEMENT IHEANACHO	(17,800.00)	(17,800.00)
10.	AGBUGHA FRANCIS	(22,072.00)	(22,072.00)
11.	NWADIKE G.U.	(93,000.00)	(93,000.00)
12.	JOSEPH EKE	385.78	385.78
13.	FRANCISCA AKALAWU	2,084.22	2,084.22
14.	AMADI CLIFORD	3,268.16	3,268.16
15.	CHAIRMAN ASSESSMENT AUTHORITY	775,174.94	775,174.94
16.	G.D. AMAECHI	48,896.00	48,896.00
17.	C.C. CHUKWUOCHA	71,077.00	71,077.00
18.	CHIKEZIE G.N.	24,815.12	24,815.12
19.	HARRILEX SERVICES	100,000.00	100,000.00
20.	MASS TRANSIT SERVICES	40,430.00	40,430.00
21.	HENRITYA EMEGHARA	931.20	931.20
22.	GARRI PROCESSING INDUSTRY	3,295.00	3,295.00
23.	DRUG REVOLVING LOAD	40,478.00	40,478.00
24.	SALE OF FERTILIZER	11,579,390.58	11,579,390.58
25.	E.P.I	10,000.00	10,000.00
26.	LASEN NIGERIA LTD.	327.00	327.00
27.	POLICE COMMUNITY RELATION	250.00	250.00
28.	S.C. AFOKWALAM	1,015.02	1,015.02
29.	F.C. NWACHUKWU	34.00	34.00
30.	OKECHUKWU OKERE	247.00	247.00
31.	A.E. NWACHUKWU	577.00	577.00
32.	NGOZI OKPALA	30,110.00	30,110.00
33.	A.C.K. AMADI	510.00	510.00
34.	COMMUNITY HEALTH	28,525.00	28,525.00
35.	Unclaimed Allowance	1,605,554.20	1,605,554.20
36.	ANTHONIA NDUKWU	852.00	852.00
37.	O.I. OKORO	135.00	135.00
38.	SAMUEL I. PETER	1,896.15	1,896.15
39.	JOHN EKEH	754.00	754.00
40.	F.O. MERE	8,000.00	8,000.00
41.	VINCENT ONYEOCHA	342.00	342.00
42.	WASCO BROTHERS (NIG.)	73,972.00	73,972.00
43.	PHILO OPARA	2,382.00	2,382.00
44.	A.C. NWUDE (MRS.)	30,260.00	30,260.00
45.	OBOKWE COMMUNITY	90,000.00	90,000.00
46.	UMUOHIE NGOR ELECTRICITY DEV.	29,000.00	29,000.00
47.	A.A. OPARA	9,500.00	9,500.00
48.	CASHIER MISCELLANEOUS	2,115.00	2,115.00
49.	UMUYANIKA NGOR DEV.	30,000.00	30,000.00
50.	AUGUSTINE ONYENZE	8,245.00	8,245.00
51.	EGBELUOBIBI ELECTRICITY	250.00	250.00
52.	AUGUSTINE EMENU	72,586.00	72,586.00
53.	DORATHY UKAEGBU	19,411.00	19,411.00

54	ANTHONY IDIMO GU	718,228.00	718,228.00
55	MADIWE OBIERUFO	2,446.00	2,446.00
56	I.A. OKEAFOR	20,000.00	20,000.00
57	JOHN OGUZIE	1,995.00	1,995.00
58	GODDY ONYENKAZI	16,401.00	16,401.00
59	IKENNA NWAOGU	3,205.00	3,205.00
60	NWANKWO MARY MEDIA	1,087.00	1,087.00
61	S.O. EWURU	458,250.00	458,250.00
62	LEONARD NNADI	13,060.00	13,060.00
63	EZE DIKE	492.00	492.00
64	JUDITH OKEREKE	2,512.00	2,512.00
65	DORIS OGUGUO	2,048.00	2,048.00
66	H. NWACHUKWU	26,563.00	26,563.00
67	REGINALD NKWOCHA	1,170.00	1,170.00
68	C. I. OGU (MRS)	35,185.00	35,185.00
69	A.C. EKE I.	26,300.00	26,300.00
70	B. OHIRI	942,000.00	942,000.00
71	GEOPHEREY AMADI	1,791.00	1,791.00
72	A. OKERE	1,608.00	1,608.00
73	HELEN AWULONU	2,065.00	2,065.00
74	C. C. MBATA	2,299.00	2,299.00
75	FELIX OKOH	81,406.00	81,406.00
76	JULIUS IBE	26,500.00	26,500.00
77	STELLA DIKE	53,150.00	53,150.00
78	BARR. P. I. OKERE	5,000.00	5,000.00
79	JOHN EZE ISIGUO	35,000.00	35,000.00
80	M.O. NJOKU	30,030.00	30,030.00
81	ALEX MGBECHI	14,127.00	14,127.00
82	CHIEF KENNETH UZOMA	295,000.00	295,000.00
83	OPARA OLIVIA	25,000.00	25,000.00
84	FELICIA OGUMA	9,950.00	9,950.00
85	BERNARD OKERE	130,000.00	130,000.00
86	NORAH OPARAH	159,000.00	159,000.00
87	B. AMADI	24,900.00	24,900.00
88	EMILIA IHEZU	2,638.00	2,638.00
89	JOHN NJOKU	6,384.00	6,384.00
90	J. E. ANYANWU	26,150.00	26,150.00
91	EMMANUEL OKEREA FOR	4,096.00	4,096.00
92	BEDE NWOR GU	8,699.00	8,699.00
93	MGBACHI SAMUEL	79,671.00	79,671.00
94	UDUNNA OKERE	10,332.00	10,332.00
95	LINUS O. EKEH	3,110.00	3,110.00
96	JUDE OPARA	46,250.00	46,250.00
97	TOBIAS OKORO	6,500.00	6,500.00
98	OHISA OBINIGWE	35,170.00	35,170.00
99	H. A. NKWOCHA	36,500.00	36,500.00
100	OJIJI UKACHUKWU	56,500.00	56,500.00
101	IKENNA OKEREA FOR	15,450.00	15,450.00
102	NNAMDI EJIOFOR	36,500.00	36,500.00
103	NZE NNADI NWOSU	63,400.00	63,400.00
104	ALEX CHIBUNDU E.	16,000.00	16,000.00
105	MACDHERSON EZENWA OSUJI	70,000.00	70,000.00
106	E.N. NWANKWO	7,540.00	7,540.00
107	ODOEMENA C.	66,861.17	66,861.17
108	EVERESTUS EKE	4,610.00	4,610.00
109	AMBROSE OKERE	775.00	775.00
110	AGATHA MBAH	1,866.00	1,866.00
111	BENNETH OPARAKU	712.00	712.00
112	NKWOCHA LILIAN	3,709.00	3,709.00

113	OBINATU NICK EBERE	10,090.00	10,090.00
114	S. M. ANYANWU	2,815.00	2,815.00
115	CHIDI C. OKORO	1,438.00	1,438.00
116	BERNARD UKAGU	3,477.00	3,477.00
117	SUSSAN NGUNKA	1,514.00	1,514.00
118	INNOCENT OKERE	4,000.00	4,000.00
119	CORNENTINUS IBE	1,739.00	1,739.00
120	CHINONYE OKERE	3,000.00	3,000.00
121	UGWUEZUMBA OKEREAFOR	47,000.00	47,000.00
122	JOSEPHINE UCHE	1,065.00	1,065.00
123	ONYEMUCHE ODUNZE	37,557.00	37,557.00
124	I.C. EJAM	10,636.00	10,636.00
125	LILIAN UNEGBU	1,923.00	1,923.00
126	OLIVER EKE	63,100.00	63,100.00
127	LEONARD NJOKU	1,720.00	1,720.00
128	NATIONAL HOUSING FUND	1,416.00	1,416.00
129	UCHEHARA CHUKS	26,350.00	26,350.00
130	C.A. IWUAGWU	1,707.00	1,707.00
131	ENGR. UCHE DIOGU	4,000.00	4,000.00
132	LEO. ALOZIE NKWOCHA	315,000.00	315,000.00
133	CYRIL ONUOHA	1,000.00	1,000.00
134	EMMANUEL OKERREAFOR	1,000.00	1,000.00
135	MONICA OKEREAFOR	22,200.00	22,200.00
136	ADOLPHUS IBE	24,800.00	24,800.00
137	IGNATIUS ESHIKA	82,000.00	82,000.00
138	GODSPOWER IKE	90,110.00	90,110.00
139	ALLOY EKE	25,450.00	25,450.00
140	UDORJI OPARA	58,700.00	58,700.00
141	PAUL OPARA	81,000.00	81,000.00
142	OHA V. S. AMAECHI	20,000.00	20,000.00
143	OGECHI EZEJI	8,460.00	8,460.00
144	V.N. CHIEMENAM	3,716.00	3,716.00
145	ALIJOE NKWOCHA	4,250.00	4,250.00
146	NGUBO NDIEZE	32,500.00	32,500.00
147	EDISON AMADI	3,487.00	3,487.00
148	JOHN NWORGU	16,009.00	16,009.00
149	STAFF DEDUCTION RATE	55,000.00	55,000.00
150	JUDE ANUFORO	9,920.00	9,920.00
151	EMMA OKERE	2,394.00	2,394.00
152	NKEIRUKA EGERE	3,324.00	3,324.00
153	CAMILUS AGUOCHA	2,793.00	2,793.00
155	CHRISTIAN NWAORGU	16,287.50	16,287.50
156	SIMON MBATA	2,596.00	2,596.00
157	OPARA GEORGE	11,950.00	11,950.00
158	ANTHONY OFFOR	11,950.00	11,950.00
159	NKWOCHA GERALDINE	4,000.00	4,000.00
160	N.R.C	850.00	850.00
161	S.D.P	850.00	850.00
162	CHIEF ELEZIEANYA E.M.	66,421.00	66,421.00
163	EKE C. N.	25,000.00	25,000.00
164	ONWUZURUIKE PETROLINA	3,696.00	3,696.00
165	IHEZUE P. N.	16,287.00	16,287.00
166	ZENWA OBI	16,948.00	16,948.00
167	UKAOHA CHAARLEA	10,639.00	10,639.00
168	ANYANWU JAMES	2,800.00	2,800.00
169	EKWUJURU IMELDA	2,751.00	2,751.00
170	EGBELU NGURU ELECTRICITY UNION	10,000.00	10,000.00
171	ELIZABETH OKERE	1,570.00	1,570.00
172	OLOLO MATHEW	18,442.00	18,442.00

173	CHIMEZIE MECHAEAL	48,100.00	48,100.00
174	CHIEF AGU A.C.	63,150.00	63,150.00
175	CHIKERU ALOYSIUS	290.00	290.00
176	ZIMARK TONY	75,000.00	75,000.00
177	SHEDRACK OKERE	4,518.00	4,518.00
178	AGWARA M.N.	5,338.00	5,338.00
179	UKASOANYA S.N.	2,292.00	2,292.00
180	MBADIWE OBIEFU	2,446.00	2,446.00
181	UKWUMMA B.G.	4,558.00	4,558.00
182	OBINIGWE CHINASA	26,500.00	26,500.00
183	OLAKWU PEDESTRIAN BRIDGE	20,000.00	20,000.00
184	AKUJUOBI NELLY	39,800.00	39,800.00
185	OKERE U.A.	31,000.00	31,000.00
186	EGEGBARA PRISELAM	9,000.00	9,000.00
187	ANUKAM P.N.	16,500.00	16,500.00
188	DOMINIC OKERE	11,671.00	11,671.00
189	AGBABUE SYLVANUS	10,500.00	10,500.00
190	NWAOZUZU M.K.	35,340.00	35,340.00
191	ECHERE REGINA	8,835.00	8,835.00
192	HON. IKERE C.C.	5,000.00	5,000.00
193	ALEXANDER OKEREKE	7,300.00	7,300.00
194	AGIM T.U.E.	1,833.00	1,833.00
195	NNANU F. C.	5,958.00	5,958.00
196	JBS TECN SERVICES	60,000.00	60,000.00
197	SALES OF BIRDS DEDUCTION	648,000.00	648,000.00
198	MURAKO GODWILL	14,239.00	14,239.00
199	LINUS NWAORGU	13,789.00	13,789.00
200	BARTHOLOMEW EKE	20,100.58	20,100.58
201	LAMBERT NWOSU	20,100.58	20,100.58
202	CASUAL WORKERS	275,000.00	275,000.00
203	I.T. STUDENTS	6,000.00	6,000.00
204	AGRIC INTERGRATED	133,000.00	133,000.00
205	TRADITIONAL RULERS	808,920.00	808,920.00
	TOTAL DEPOSITS	36,350,111.17	36,350,111.17

SUPPLEMENTARY NOTES 2023
NGOR OKPALA LOCAL GOVERNMENT COUNCIL

SUPPLEMENTARY NOTE

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

	MONTHS	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments / Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL
1	JAN,23	34,189,484.86	21,453,742.02	8,622,673.01	18,881,305.16	2,900,000.00	3,089,365.98	98,346,948.14		3,000,000.00	35,558,216.92	4,248,363.16	230,290,099.25
2	FEB,23	34,189,484.86	21,370,616.31	8,623,205.15	18,886,892.09	2,900,000.00	3,089,365.98	108,758,891.25	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	244,625,035.72
3	MAR,23	34,189,484.86	21,197,682.39	8,620,915.84	19,851,660.69	2,900,000.00	3,089,365.98	65,546,875.37	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	202,202,565.21
4	APR,23	34,189,484.86	21,031,669.55	8,595,556.41	19,882,274.61	2,900,000.00	3,089,365.98	52,405,787.80	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	188,900,719.29
5	MAY,23	34,189,484.86	20,832,098.86	8,591,048.49	21,733,272.07	2,900,000.00	3,089,365.98	186,131,820.81	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	324,273,671.15
6	JUN,23	34,189,484.86	20,573,099.36	8,588,684.70	22,032,506.54	2,900,000.00	3,089,365.98	65,239,337.73	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	203,419,059.25
7	JUL,23	35,087,662.89	21,087,194.92	9,354,497.25	23,223,350.80	2,900,000.00	3,089,365.98	75,602,495.03	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	217,151,146.95
8	AUG,23	35,033,953.43	20,853,466.50	9,352,493.87	23,260,387.84	2,900,000.00	3,089,365.98	93,604,936.48	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	234,901,184.19
9	SEP,23	35,118,840.93	20,679,392.75	9,340,087.51	23,654,378.80	2,900,000.00	3,089,365.98	113,816,950.85	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	255,405,596.91
10	OCT,23	39,034,322.91	21,389,134.26	9,616,724.09	23,695,694.75	2,900,000.00	3,089,365.98	283,015,461.88	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	429,547,283.96
11	NOV,23	38,984,074.17	21,358,084.53	9,615,076.56	23,874,147.15	2,900,000.00	3,089,365.98	76,814,961.49	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	223,442,289.97
12	DEC,23	66,419,225.31	33,731,518.71	14,708,348.45	23,880,879.94	2,900,000.00	3,089,365.98	173,988,813.37	8,000,000.00	3,000,000.00	35,558,216.93	4,248,363.17	369,524,731.86
	TOTAL	454,814,988.80	265,557,700.16	113,629,311.33	262,856,750.44	34,800,000.00	37,072,391.76	1,393,273,280.20	48,000,000.00	36,000,000.00	426,698,603.09	50,980,357.93	3,123,683,383.71

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

SUPPLEMENTARY NOTE 2

2	<u>INTERNALLY GENERATED REVENUE (IGR):</u>		
		2023 ₦	2022 ₦
	<u>MONTH:</u>		
1	January	77,700.00	----
2	February	0.00	179,850.00
3	March	80,000.00	391,400.00
4	April	105,800.00	34,400.00
5	May	1,512,300.00	108,500.00
6	June	24,000.00	1,006,500.00
7	July	64,600.00	53,500.00
8	August	93,900.00	83,400.00
9	September	0.00	64,600.00
10	October	213,900.00	152,400.00
11	November	64,800.00	45,700.00
12	December	79,400.00	160,300.00
	Total	2,316,400.00	2,280,550.00

EXPLANATORY NOTES 2023

NGOR OKPALA Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,168,731,142.50
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.09
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	86,980,357.92
	TOTAL	3,123,683,383.71

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	454,814,988.80
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.17
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.34
4	Salaries and Allowances of Political Office Holders.	34,800,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.72
6	Pensions to Local Govt. Retired Staff.	262,856,750.47
	TOTAL	1,168,731,142.50

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	36,000,000.00
2	Over Head Cost Released to Council of Traditional. Rulers .	27,322,450.89

3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of Imprests to Local Government Officials	24,000,000.00
6	Release of Security Vote	24,000,000.00
7	Others overhead expenses direct incurred from releases to Local Government Councils	54,155,841.08
	TOTAL	189,432,495.30

4. 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 :

S/ No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,258,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.36
5	Various Expenses on Capital Jobs directly incurred by the Local Government Councils	82,500,000.00
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,767,798,603.09



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF NJABA
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

NJABA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Njaba Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December, 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

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

- a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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 revenue collected on a monthly basis from the State Joint Local Government Account(SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account(SJLGA transfers. The Council's 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.

GOVERNMENT OF IMO STATE OF NIGERIA



NJABA LOCAL GOVERNMENT AREA

Nnenasa, Imo State

Our Ref:.....Your Ref:.....Date: 4/1/2024

NJABA LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

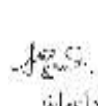
The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transaction recorded the use of public financial resources by the Njaba Local Government Council. To the best of my knowledge, this system of Internal Control has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

Signed .....
Treasurer

Date: 4/1/2024

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

In our opinion, these Financial Statements fairly reflect the financial position of the Njaba Local Government Council as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.

.....
Treasurer
Date: 4/1/2024

.....
Chairman
Date: 4th January 2024

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF NJABA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2023

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 of 2000 as amended. The Accounts of Njaba Local Government Council for the year ended 31st December, 2023 has been audited.

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

RESPONSIBILITY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

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

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/35/B/Vol.II/2024

(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
28th June, 2024

AUDITOR–GENERAL’S CERTIFICATE

The Financial Statements of Njaba Local Government Council of Imo State for the year ended 31st December, 2023 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

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

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.



Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACarb.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State.

NJABA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2023

ANNUAL BUDGET 2023		Notes	2023	2022
			₦'m	₦'m
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
1,734,014,363.24	Statutory Allocation from SJLGA	1	3,073,850,329.27	2,160,673,634.92
73,855,602.74	State Government Internally Generated Revenue (IGR)	2	00	0.00
	INTERNALLY GENERATED REVENUE	3		
24,036,965.80	Capitation Rate		320,000.00	90,000.00
10,950,000.00	Property Rate		1,390,900.00	300,000.00
85,963,800.00	Licenses, Fines, Fees and Royalty		1,230,000.00	2,615,990.00
25,126,711.60	Earnings from Commerce		00	91,000.00
00	Rent on Local Govt. Property		00	0.00
00	Interest and Repayment		00	0.00
00	Dividends		00	0.00
50,000,000.00	Grants, Aid and Reimbursement		00	0.00
	Miscellaneous		00	1,084,667.35
196,077,477.4	Total Internally Generated Revenue		2,940,900.00	4,181,657.35
	Other Revenue Sources	4	00	0.00
2,003,947,443.38	Total Inflow from Operating Activities (A)		3,076,791,229.27	2,164,855,292.27
	<u>Payments:</u>			
846,721,006.00	Personnel Cost	5	1,130,898,088.06	1,098,884,536.26
299,344,500.00	Overhead Cost	6	129,030,332.72	108,749,417.39
00	Sec. Vote	7	24,000,000.00	24,000,000.00
00	Integrated Farm Projects	8	00	0.00
00	COVID-19 Palliative	9	00	0.00
845,578,662.75	Capital Expenditure	10	1,743,058,938.12	890,112,080.70
	Interest Payment		00	0.00
1,991,644,168.75	Total Outflow from Operating Activities (B)		3,026,987,358.90	2,121,746,034.35
12,303,274.63	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		49,803,870.37	43,109,257.92

	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
<u>0.00</u>	Dividends Received		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
<u>0.00</u>	Repayment of Loans		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Financing Activities		0.00	0.00
12,303,274.63	Net Cash Flow for the Year Activities		49,803,870.37	43,109,257.92
<u>0.00</u>	Cash and its Equivalent as at 1/1/23		46,387,704.44	3,278,446.52
0.00	Cash and its Equivalent as at 31/12/23		96,191,574.81	46,387,704.44

NJABALOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT
31ST DECEMBER, 2023

	Notes	2023	2022
		N'm	N'm
<u>Liquid Assets: ASSETS</u>			
Cash	11	825	49,310.00
Bank	12	96,190,749.81	46,338,394.44
Total Liquid Assets (A)		96,191,574.81	46,387,704.44
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	00	00
Imprest	14	67,763,600.00	72,697,600.00
Service Advance	15	655,671,252.38	608,571,252.38
Loans Granted		00	0.00
Investment		00	0.00
Intangible Assets		00	0.00
Total Investments and Other Cash Assets(B)		723,434,852.38	681,268,852.38
TOTAL ASSETS C = (A + B)		819,626,427.19	727,656,556.82
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		747,716,570.50	655,746,700.13
Unremitted Deductions	16	61,557,056.69	61,557,056.69
Capital Development Funds		00	0.00
Trust and Other Public Funds		00	0.00
TOTAL PUBLIC FUNDS (D)		809,273,627.19	717,303,756.82
<u>External and Internal Loans</u>			
Internal Loans from Other Funds		00	0.00
Borrowings		00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	10,352,800.00	10,352,800.00
Total Other Liabilities (F)		10,352,800.00	10,352,800.00
TOTAL LIABILITIES G = (D + E +F)		819,626,427.19	727,656,556.82

NJABALOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
575,976,738.27	OPENING BALANCE 1/1/23		655,746,700.13	0.00	0.00	0.00	(655,746,700.13)
	ADD REVENUE:						
	ALLOCATIONS						
2,160,673,634.92	Statutory Allocation from SJLGA	1	3,073,850,329.27	1,734,014,363.24	1,734,014,363.24		(1,339,835,966.03)
0.00	State Government IGR	2	00	73,855,602.74	73,855,602.74		
	INTERNALLY GENERATED REVENUE (IGR)	3	00				
90,000.00	Capitation Rate		0.00	24,036,965.80	24,036,965.80		24,036,965.80
300,000.00	Property Rate		320,000.00	10,950,000.00	10,950,000.00		9,559,100.00
2,615,990.00	Licenses, Fines, Fees and Royalty		1,390,900.00	85,963,800.00	85,963,800.00		84,572,900.00
91,000.00	Earnings from Commerce		1,230,000.00	25,126,711.60	25,126,711.60		23,896,711.60
0.00	Rent on Local Govt. Property		00	00	00		00
0.00	Interest and Repayment		00	00	00		00
0.00	Dividends		00	00	00		00
0.00	Grants, Aid and Reimbursement		00	50,000,000.00	50,000,000.00		50,000,000.00
1,084,667.35	Miscellaneous						
4,181,657.35	Total Internally Generated Revenue		2,940,900.00	196,077,477.4	196,077,477.4		193,136,577.40
0.00	Other Revenue Sources of the Local Govt.	4	00				
2,740,832,030.54	Total Revenue (A)		3,732,537,929.40	2,003,947,443.38	2,003,947,443.38		(1,728,590,486.02)
	EXPENDITURE						
1,098,884,536.26	Personnel cost	5	1,130,898,088.06	846,721,006.00	846,721,006.00		(284,177,082.06)
120,038,541.84	Overhead Cost	6	148,550,332.72	299,344,500.00	299,344,500.00		150,794,167.28
866,162,252.31	Capital Expenditure	10	1,705,372,938.12	845,578,662.75	845,578,662.75		(859,794,275.37)
2,085,085,330.41	Total Expenditure (B)		2,984,821,358.90	1,991,644,168.75	1,991,644,168.75		(993,177,190.15)
655,746,700.13	OPERATING BALANCE		747,716,570.50	12,303,274.63	12,303,274.63		(735,413,295.87)
	APPROPRIATIONS/TRANSFERS						
655,746,700.13	Transfer to Capital Development Fund		747,716,570.50	12,303,274.63	12,303,274.63		(735,413,295.87)
655,746,700.13	Closing Balance		747,716,570.50	12,303,274.63	12,303,274.63		(735,413,295.87)

NJABA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2022 N'm	Suppl. Budget 2022 N'm	Variance on Final Budget N'm
44,847,622.64	Opening Balance		74,858,223.36	0.00	0.00	0.00	(74,858,223.36)
	ADD REVENUE						
655,916,385.13	Transfer From Consolidated Revenue Fund		747,716,570.50	0.00	0.00	0.00	(747,716,570.50)
0.00	<u>Aid and Grants</u>			0.00	0.00	0.00	
0.00	<u>External Loans</u>			0.00	0.00	0.00	
0.00	LGC Bonds			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
0.00	Development Loan Stock			0.00	0.00	0.00	
0.00	Other Internal Loans(Promissory Notes)			0.00	0.00	0.00	
240,256,467.90	Internal Loans from Other Funds		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
941,020,475.67	TOTAL REVENUE		1,209,651,528.72	0.00	0.00	0.00	(1,209,651,528.72)
	LESS CAPITAL EXPENDITURE						
625,905,784.41	Capital Expenditure Sector		1,318,296,202.76	845,578,662.75	845,578,662.75	0.00	(472,717,540.01)
	<u>OTHER CAPITAL PAYMENTS</u>						
240,256,467.90	Repayments Internal Loans		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
	TOTAL CAPITAL EXPENDITURE						
866,162,252.31	Adjustments for Movements in Public Debts	10	1,705,372,938.12	845,578,662.75	845,578,662.75	0.00	(859,794,275.37)
74,858,223.36	<u>Closing Balance</u>		(495,721,409.40)	0.00	0.00	0.00	

NJABA LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS	2023			2022
		Actual ₦	Budgeted ₦	Variance ₦	Actual ₦
1	<u>A - SHARE OF STATUTORY ALLOCATION FROM SJLGA</u>				
	Net Share of Statutory Allocation from SJLGA	3,073,850,329.27	1,124,455,602.74	(1,949,394,726.53)	2,160,673,634.92
	Add: Deduction at Source for Loan Repayment				0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		146,731,278.91	146,731,278.91	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)		148,382,784.17	148,382,784.17	<u>0.00</u>
	Total (Gross) SJLGA Allocation to the Local Government	3,073,850,329.27	1,419,569,665.02	(1,654,280,663.45)	2,160,673,634.92
	<u>VALUE ADDED TAX:</u>				
	Share of Value Added Tax		314,444,697.42	314,444,697.42	<u>0.00</u>
	Total Value Added Tax		314,444,697.42	314,444,697.42	0.00

		ACTUAL	BUDGETED	VARIANCE	
2	B - STATE GOVT. INTERNALLY GEN. REVENUE				
	Share of State Government Internally Generated Revenue	0.00	73,855,602.74	73,855,602.74	
	Total State Government Internally Generated Revenue	0.00			
3	C -INTERNALLY GENERATED REVENUE:				
3.1	<u>CAPITATION RATE:</u>				
	Current Capitation/Development Rate	00	21,000,000.00	21,000,000.00	
	Arrears of Capitation Rate	00	3,036,965.80	3,036,965.80	
	Sub-Total Capitation Rate	00	24,036,965.80	24,036,965.80	
3.2	<u>PROPERTY RATE:</u>				
	Current Property/Tenement Rate	320,000.00	1,500,000.00	1,180,000.00	
	Commercial Buildings	0.00	00	00	
	Filling Stations	0.00	1,700,000.00	1,700,000.00	
	Commercial Banks	0.00	750,000.00	750,000.00	
	Communication Mast		7,000,000.00	7,000,000.00	
	Arrears of Property Rate		00	00	
	Sub-Total Property Rate	320,000.00	10,950,000.00	10,630,000.00	
3.3	<u>LICENSES, FINES AND FEES</u>				
	Towing of Vehicles Fees	0.00	200,000.00	200,000.00	
	Obstruction and Nuisance Fees	0.00	3,200,000.00	3,200,000.00	
	Bicycle License Fess	0.00	260,000.00	260,000.00	
	Liquor License (Wine/ Beer)	0.00	2,000,000.00	2,000,000.00	
	Wheelbarrow License Fees	0.00	100,000.00	100,000.00	
	Native Liquor License	0.00	200,000.00	200,000.00	
	Native Tobacco License	0.00	100,000.00	100,000.00	
	Squatter/ Hawkers Permit	0.00	3,300.00	3,300.00	
	Buses/Commercial Vehicles Emblems	0.00	3,200,000.00	3,200,000.00	
	Registration of Buses/Commercial Vehicles	0.00	2,720,000.00	2,720,000.00	
	Operational Business Permit	400,000.00	4,380,000.00	3,980,000.00	
	Eating House License Fees	0.00	200,000.00	200,000.00	
	Kiosk License Fees	0.00	00	00	
	Bakery House License Fees	0.00	500,000.00	500,000.00	
	Hotel Fees	0.00	2,500,000.00	2,500,000.00	
	Auctioneers License Fees	0.00	1,700,000.00	1,700,000.00	
	Canon Shooting License Fees	0.00	0.00	0.00	
	Customary Marriage Registration Fees	0.00	1,500,000.00	1,500,000.00	
	Statutory Marriage Fees	0.00	1,500,000.00	1,500,000.00	
	Entertainment/Drumming Fees	0.00	0.00	0.00	
	Control of Noise Permit	0.00	0.00	0.00	
	Cinematograph License Fees	0.00	0.00	0.00	
	Naming of Street Registration Fees (Various)	0.00	1,540,800.00	1,540,800.00	
	Renewal Fees (Various)	0.00			
	Radio/Television License Fees	0.00	9,000.00	9,000.00	
	Clubs, Cultural and Social Organization Registration Fees	0.00	1,315,000.00	1,315,000.00	
	Identification/Oath Fees	207,000.00	6,500,000.00	6,293,000.00	
	Dislodging Septic Tank License Fees	0.00	0.00	0.00	
	Earning from Environmental Sanitation Services	0.00	300,000.00	300,000.00	
	Poundage Fees/Sales of Strayed Animal	0.00	100,000.00	100,000.00	
	Registration of Night Oil Contractors	0.00	9,946,800.00	9,946,800.00	
	Registration of Birth and Death	0.00	1,350,000.00	1,350,000.00	
	Dispensary Fees	0.00	2,300,000.00	2,300,000.00	
	Maternity Fees	238,900.00	2,200,000.00	1,961,100.00	
	Laboratory Test Fees	0.00	555,000.00	555,000.00	
	Registration of Contractors Fees	0.00	2,100,000.00	2,100,000.00	

Tender Fees	0.00	4,100,000.00	4,100,000.00
Registration of Eze Elect	540,000.00	5,000,000.00	4,460,000.00
Building Plan Checking fees	0.00	200,000.00	200,000.00
Sand Excavation Fees	0.00	250,000.00	250,000.00
Cottage Industry Fees	0.00	00	00
Oil Processing/Kernel Cracking Machine Fees	0.00	00	00
Rice Mill/Cassava/Corn Grinding License Fees	0.00	300,000.00	300,000.00
Ingredient Grinding License Fees	0.00	300,000.00	300,000.00
Painting Spraying and Sign Writing Workshop Fees	0.00	00	00
Welding Machine License Fees	0.00	100,000.00	100,000.00
Electronics Radio/Television Workshop License Fees	0.00	80,000.00	80,000.00
Blacksmith Workshop License Fees	0.00	100,000.00	100,000.00
Wood Making and Carpentry Workshop License Fees	0.00	40,000.00	40,000.00
Battery Charger License Fees	0.00	00	00
Printing Press License Fees	0.00	00	00
Vulcanizer License Fees/Presentation Ezeship	0.00	20,000.00	20,000.00
Panel Beater License Fees	0.00	00	00
Motor Spare Parts License Fees	0.00	00	00
Clock/Watch Repair License Fees	0.00	00	00
Registration of Laundries and Dry Cleaners License Fees	0.00	330,000.00	330,000.00
Motor Mechanical Workshop License Fees	0.00	50,000.00	50,000.00
Building Material License Fees	0.00	40,000.00	40,000.00
Surface Kerosene Tank License Fees	0.00	00	00
Photocopying and Document Service License Fees	0.00	50,000.00	50,000.00
Block Making with Machine License Fees	0.00	170,000.00	170,000.00
Sewing Institute License Fees	0.00	00	00
Hair Dressing/Barbing Salon License Fees	0.00	100,000.00	100,000.00
Registration of Septic tanks	0.00	250,000.00	250,000.00
Round about Fee	0.00	00	00
Registration of Fish Pond	0.00	00	00
Water Borehole Commercial License Fees	0.00	00	00
Local Hair Barbing/Plating License Fees	0.00	00	00
Road Agents License Fees	0.00	00	00
Advertisement License Fees	0.00	110,000.00	110,000.00
Sales of Unserviceable Stores License Fees	0.00	205,000.00	205,000.00
Hire Charges/Heavy Equipment Fees	0.00	300,000.00	300,000.00
Laundry / Dry Cleaning	0.00	20,000.00	20,000.00
Survey and Plot Fees	0.00	00	00
Mortgage Sub-Lease Survey Fees	0.00	00	00
Customary Right of Occupancy Fees	0.00	2,500,000.00	2,500,000.00
Building Plan Inspection Fees/Building Registration	0.00	3,000,000.00	3,000,000.00
Commission on Transfer of Plot Fees	0.00	00	00
Motor Cycle Permit	0.00	100,000.00	100,000.00
Truck License	0.00	150,000.00	150,000.00
Emblem License (Taxi)	0.00	1,500,000.00	1,500,000.00
Taxi Permit Fees	0.00	1,400,000.00	1,400,000.00
Learning driving Test Fees	0.00	1,000,000.00	1,000,000.00
Bulky Cigarette License Fees	0.00	200,000.00	200,000.00
Slaughter Fee	0.00	3,000,000.00	3,000,000.00
Hire of Chairs	0.00	80,000.00	80,000.00
Open Air Preaching License	0.00	70,000.00	70,000.00
Minor Industry License Fees	0.00	1,200,000.00	1,200,000.00
Photo	0.00	50,000.00	50,000.00
Marriage Registration	5,000.00	638,900.00	633,900.00
Mobile Soles Promoter	0.00	200,000.00	200,000.00
Burial Fees	0.00	480,000.00	480,000.00
Car Wash License	0.00	1,000,000.00	1,000,000.00
Sale of unserviceable vehicle	0.00	2,000,000.00	2,000,000.00
Approval of Building Plan.	0.00	2,800,000.00	2,800,000.00

	Sub-Total Licenses, Fines and Fees	1,390,900.00	85,963,800.00	84,572,900.00	
3.4	EARNINGS FROM COMMERCE:				
	Motor Park Toll	0.00	3,500,000.00	3,500,000.00	
	Market Toll/Stallage Fee	1,230,000.00	4,000,000.00	2,770,000.00	
	Transportation Service Earning	0.00	3,400,000.00	3,400,000.00	
	Earning from Sale of Water	0.00	00	00	
	Cattle Market	0.00	00	00	
	Demurrage	0.00	1,600,000.00	1,600,000.00	
	Earnings from sales of Fertilizer	0.00	1,600,000.00	1,600,000.00	
	Earnings from sales of Chicken	0.00	2,450,000.00	2,450,000.00	
	Earnings from Sales of Fishes	0.00	526,711.60	526,711.60	
	Earnings from sales of Veg/Plaintain palm/Cassava	0.00	750,000.00	750,000.00	
	Slaughter House Fees	0.00	3,300,000.00	3,300,000.00	
	Earnings from Agricultural Undertakings	0.00	4,000,000.00	4,000,000.00	
	Sale of Expired Cement	0.00	00	00	
	Sale of sand	0.00	00	00	
	Sub-Total Earnings from Commerce	1,230,000.00	25,126,711.60	13,896,711.60	
3.5	RENT ON LOCAL GOVERNMENT PROPERTY:				
	Rent on Local Government Quarters	0.00	0.00	0.00	
	Rent on Other Local Government Buildings	0.00	0.00	0.00	
	Rent on Other Local Government Landed Property	0.00	0.00	0.00	
	Land Rent Under the Use Act	0.00	0.00	0.00	
	Sub-Total Rent on Local Government Property	0.00	0.00	0.00	
3.6	INTEREST/REPAYMENTS AND DIVIDENDS:				
3.6.1	INTEREST/REPAYMENTS:				
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00	
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00	
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00	
	Interest on Saving Accounts		0.00		
	Interest on Fixed Deposits	0.00	0.00	0.00	
	Others	0.00	0.00	0.00	
	Sub-Total Interest/Repayments		0.00		
3.6.2	DIVIDENDS:				
	Dividends on Stocks	0.00	0.00	0.00	
	Dividends on Shares	0.00	0.00	0.00	
	Others	0.00	0.00	0.00	
	Sub-Total Dividends	0.00	0.00	0.00	
	Grand Total Interest/Repayments and Dividends	0.00	0.00	0.00	
3.7	GRANTS/AID AND REIMBURSEMENTS:				
3.7.1	INTERNAL AID/GRANTS:				
	Grants from Federal Government	0.00	0.00	0.00	
	Grants from State Government	0.00	0.00	0.00	
	Others Grants	0.00	0.00	0.00	
	Sub-Total Internal Aid/Grants	0.00	0.00	0.00	
3.7.2	REIMBURSEMENTS:				
	Re-imbursement	0.00	0.00	0.00	
	Others	0.00	0.00	0.00	

	Sub-Total Re-imbursement	0.00	0.00	0.00	
	Grand Total Grants/Aid and Re-imbursements	0.00	0.00	0.00	
3.8	<u>MISCELLANEOUS REVENUE:</u>				
	Recovery of Losses and Overpayments	0.00	13,000,000.00	13,000,000.00	
	Payment in Lieu of Resignation Notice	0.00	10,000,000.00	10,000,000.00	
	Unclaimed Deposits- Salaries and Allowances	0.00	00	00	
	Sales of Publications, Maps and Plans	0.00	15,000,000.00	15,000,000.00	
	Chieftaincy title taking fees		5,000,000.00	5,000,000.00	
	Others (Miscellaneous)	0.00	7,000,000.00	7,000,000.00	
	Internal Loans	0.00	00	00	
	Sub-Total Miscellaneous Revenue	0.00	50,000,000.00	50,000,000.00	
	Grand Total Internally Generated Revenue				
4	<u>OTHER REVENUE SOURCES</u>				
	Surplus from Sales of Local Govt Property	0.00	0.00	0.00	
	Others	0.00	0.00	0.00	
	Total Other Revenue Sources	0.00	0.00	0.00	
3	<u>PERSONNEL COST</u>				
3.1	<u>CONSOLIDATED REVENUE FUND CHARGES:</u>				
	The Executive / Legislature	9,000,000.00	123,576,510.00	114,576,510.00	
	Local .Govt. Devt. Areas (Coordinator & Members)	4,200,000.00	00	(4,200,000.00)	
	Community Govt. Council (PG Allowances)	12,600,000.00	00	(12,600,000.00)	
	Sub-Total Consolidated Revenue Fund Charges	25,800,000.00	123,576,510.00	97,776,510.00	
3.2	<u>PERSONNEL EMOLUMNET:</u>				
	Administration	0.00	0.00	0.00	
	Finance	0.00	0.00	0.00	
	Medical and Health	0.00	0.00	0.00	
	Planning Research and Statistics	0.00	0.00	0.00	
	Agricultural and Natural Resources	0.00	0.00	0.00	
	Works, Transport and Housing	0.00	0.00	0.00	
	Community Development	0.00	0.00	0.00	
	Information, Education and Social Welfare	0.00	0.00	0.00	
	Local Govt. Workers Salary (Automated Salary Payment System)	425,981,934.36	723,144,496.00	297,162,561.64	
	Salaries/ Emoluments :- Primary Education(automated payment system)	265,557,700.17	0.00	(265,557,700.17)	
	Salaries/ Emoluments :- Jnr Secondary Education(automated)	113,629,311.33	0.00	(113,629,311.33)	
	Salaries and Allowances Council of Traditional Rulers	37,072,391.72	0.00	(37,072,391.72)	
	Pensions and Gratuity for Local Govt. Retirees	262,856,750.48	0.00	(262,856,750.48)	
	Sub-Total Personnel Cost	1,105,098,088.06	723,144,496.00	(381,953,592.06)	
5.4	<u>PERSONNEL ANALYSIS:</u>				
	Total Number of Employees at the Beginning of the Year				
	Total Number of Employees Employed in the Year				
	Total Number of Employees Retired/Transferred or Left During the Year				
	Total Number of Employees at the End of the Year				

	MISCELLANEOUS				
	National Security Civil Defense (NSDC)	0.00	10,000,000.00	10,000,000.00	
	State Security Service (SSS) Assistance	0.00	1,500,000.00	1,500,000.00	
	Bureau of Local Government And Chieftaincy	0.00	10,000,000.00	10,000,000.00	
	Assistance to Police Force	0.00	1,000,000.00	1,000,000.00	
	Sports Activities	0.00	1,000,000.00	1,000,000.00	
	Assistance to Immigration	0.00	500,000.00	500,000.00	
	Assistance to NPC, INEC and ISEC	0.00	500,000.00	500,000.00	
	Allowance to NYSC Members	0.00	1,000,000.00	1,000,000.00	
	Poverty Alleviation and Youth Empowerment Programme	0.00	12,000,000.00	12,000,000.00	
	Local Vigilante Members Allowance	0.00	2,000,000.00	2,000,000.00	
	August Meeting Expenses	0.00	2,000,000.00	2,000,000.00	
	Support to Local Govt. Service Commission	0.00	2,000,000.00	2,000,000.00	
	Skill Acquisition	0.00	8,000,000.00	8,000,000.00	
	New Yam festival / Ozurimo	0.00	1,000,000.00	1,000,000.00	
	Children's Day 27 th May and independent Celebration.	0.00	3,500,000.00	3,500,000.00	
	Support to Special Education School	0.00	10,000,000.00	10,000,000.00	
	Project monitoring Expenses	0.00	5,000,000.00	5,000,000.00	
	Legal Service Fees	0.00	1,000,000.00	1,000,000.00	
	Allowance for Industrial Attachment Student	0.00	2,000,000.00	2,000,000.00	
	Support to local Government Pension Board	0.00	5,000,000.00	5,000,000.00	
	Ex –leprosy and Aids Prevention Programme.	0.00	500,000.00	500,000.00	
	NEPADS/RAMP/PAMP ACTIVITIES	0.00	1,000,000.00	1,000,000.00	
	Support to heartland anspara Soccer Youth	0.00	1,000,000.00	1,000,000.00	
	Purchase of Newspaper, Journals, Statistical Bulletin and News subertion.	0.00	0.00	0.00	
	Support to Sports Club	0.00	2,000,000.00	2,000,000.00	
	Area of 1 st 28 days Expenses	0.00	0.00	0.00	
	Imprest	0.00	1,200,000.00	1,200,000.00	
	Adult Education Instructors	0.00	3,500,000.00	3,500,000.00	
	Stipends for Sweepers@ N500x12 & Night Watchman.	0.00	1,000,000.00	1,000,000.00	
	CSDP Programme	0.00	6,000,000.00	6,000,000.00	
	Purchase of Fertilizer	0.00	8,000,000.00	8,000,000.00	
	JACC	0.00	6,500,000.00	6,500,000.00	
	Covid -19 Palliatives	0.00	12,000,000.00	12,000,000.00	
	Agricultural Development	0.00	5,000,000.00	5,000,000.00	
	Others/Salary Means to 2010 Chairman	0.00	140,000.00	140,000.00	
	Poverty alleviation	0.00	8,000,000.00	8,000,000.00	
	Total Miscellaneous	0.00	275,200,000.00	219,136,999.94	
6	OVERHEAD COST:				
	OVERHEAD COSTS BY FUNCTION:				
	Travel and Transport	2,500,000.00	2,700,000.00	200,000.00	
	Utility Services Waste Management	6,974.74	200,000.00	193,025.26	
	Telephone and Postal Services	2,000,000.00	1,000,000.00	(1,000,000.00)	
	Stationery and Printing	3,700,000.00	3,800,000.00	100,000.00	
	Maintenance of Office Furniture and Equipment	4,100,000.00	4,200,000.00	100,000.00	
	Maintenance of Vehicle and Capital Assets	1,300,000.00	1,300,000.00	00.00	
	Consultancy and Professional Services	0.00	244,500.00	244,500.00	
	Training, Staff Development and Welfare	0.00	6,800,000.00	6,800,000.00	
	Grant, Contributions and Subventions	0.00	0.00	0.00	
	Entertainment and Hospitality	3,200,000.00	3,200,000.00	0.00	
	Provision of Service Materials	700,000.00	700,000.00	0.00	
	Miscellaneous	56,063,000.06	0.00	(56,063,000.06)	
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils across various Sectors	74,980,357.92	0.00	(74,980,357.92)	

	Total Overhead Cost By Function	148,550,332.72	24,144,500.00	(124,405,832.72)	
	Previous Years retired Advances	19,520,000.00	0.00	(19,520,000.00)	
	Grand Total Overhead Cost	129,030,332.72	24,144,500.00	(104,885,832.72)	
	OVERHEAD COSTS BY SECTORS (DEPARTMENT:				
	The Council	26,206,974.74	10,000,000.00	(16,206,974.74)	
	Administration	7,500,000.00	2,500,000.00	(5,000,000.00)	
	Finance	7,000,000.00	2,000,000.00	(5,000,000.00)	
	Medical and Health	6,300,000.00	2,300,000.00	(4,000,000.00)	
	Planning Research and Statistics	6,300,000.00	1,344,500.00	(4,955,500.00)	
	Agricultural and Natural Resources	0.00	1,800,000.00	1,800,000.00	
	Works, Transport and Housing	7,463,000.06	1,400,000.00	(6,063,000.00)	
	Community Development	6,500,000.00	1,500,000.00	(5,000,000.00)	
	Information, Education and Social Welfare	<u>6,300,000.00</u>	<u>1,300,000.00</u>	<u>(5,000,000.00)</u>	
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils across various Sectors	74,980,357.92	0.00	(74,980,357.92)	
	Grand Total	148,550,332.72	24,144,500.00	(124,405,832.72)	
7	Security Vote	24,000,000.00	0.00	24,000,000.00	
	TOTAL	24,000,000.00	0.00	24,000,000.00	
8	Integrated Farms Projects	0.00	0.00	0.00	
9	COVID -19 Palliative Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
		0.00	0.00	0.00	
10					
	CAPITAL EXPENDITURE:				
	Construction and Grading of Roads	10,000,000.00	520,000,000.00	510,000,000.00	
	Construction/Renovation of Water Borehole	74,335.03	65,000,000.00	64,925,664.97	
	Purchase of Motor Vehicles	0.00	20,000,000.00	20,000,000.00	
	Other Capital Expenditure, Renovation of building Installation of solar panels & repair of bore hole	10,000,000.00	240,578,662.75	230,578,662.75	
	Local Governments Joint Projects	1,258,600,000.00	0.00	(1,258,600,000.00)	
	Various Capital expenditures incurred by BLGCA for Local Govt. Councils	426,698,603.09	0.00	(426,698,603.09)	
	Total Capital Expenditure	1,705,372,938.12	845,578,662.75	(859,794,275.37)	
	Unretired Capital Advances	37,686,000.00	0.00	(37,686,000.00)	
	Grand Total Capital Expenditure	1,743,058,938.12	845,578,662.75	(897,480,275.37)	

	<u>LIQUID ASSETS:</u>			<u>2023</u>	<u>2022</u>
	This represents closing balance of cash-at-hand and held in Banks				
11	<u>CASH BALANCE:</u>				
	Cash-at-Hand			<u>825.00</u>	<u>49,310.00</u>
	Total Cash			825.00	49,310.00
12	<u>BANK BALANCE:</u>				
	<u>Name of Bank</u>	<u>Account Name</u>	<u>Account Number</u>		
	1. UBA	Joint Account	1022780806	95,519,720.98	45,671,662.29
	2. UBA	Account	1015641442	8,909.42	8,909.42
	3. UBA	IGR/Salary Account	1000698523	20,687.64	20,687.64
	4. UBA	Salary Account		67,869.82	67,869.82
	5. Zenith Bank	Project Account	1015402896	110,071.00	110,071.00
	6. First Bank	Agric Farm Account	2024068438	406,071.00	406,071.00
	7. Zenith Bank	Project Account	1012723039	413.26	413.26
	8. Oceanic Bank	Not Disclosed	Not Disclosed	8,151.26	8,151.26
	9. -do-	-do-	-do-	42,653.75	42,653.75
	10. -do-	-do-	-do-	<u>1,905.00</u>	<u>1,905.00</u>
	11. Zenith Bank	- do-	1228612436	<u>4,296.68</u>	<u>0.00</u>
	12.				
	Total Bank			96,190,749.81	46,338,394.44
	Total Liquid Asset			96,191,574.81	46,387,704.44
13	<u>SALARY ADVANCE</u>				

	Salary Advance	0.00	0.00
	Sub-Total Salary Advance	0.00	0.00

		2023	2022
14	IMPREST:		
1	Hon. Bon Nnaka (TC Chairman)	18,054,400.00	18,054,400.00
2	O.O. Igbokwe (DAGS)	500,000.00	500,000.00
3	Uwakwem C.I (HPM)	80,000.00	80,000.00
4	Obianwa Juliana (HOD Agric.)	2,332,000.00	1,672,000.00
5	Agwunobi Glory	2,000,000.00	1,340,000.00
6	Oparaugo, P.C. (HOD Works)	125,000.00	125,000.00
7	Ogu Agatha	70,000.00	70,000.00
8	Engr. Akamere Magnus	710,600.00	710,600.00
9	Dr. Abaenewe Zeph C.	35,000.00	35,000.00
10	Manu, P.O. (DAGS)	200,000.00	200,000.00
11	Njoku L. C.	125,000.00	125,000.00
12	Marcel Okafor	410,000.00	410,000.00
13	Iheobm P.N.(Mrs)	466,000.00	466,000.00
14	Capt Chris Ibekwe (SOLAD)	1,200,000.00	1,200,000.00
15	Ogbeata V.I. (Mrs.) (DAGS)	200,000.00	200,000.00
16	Ejimadu C.N. (DAGS)	1,609,000.00	1,609,000.00
17	Chukwu C.N. (Treasurer)	500,000.00	500,000.00
18	Ihemnike P.O. (TR)	909,000.00	909,000.00
19	Mgberekpe K.C. (I/A)	565,000.00	565,000.00
20	Ugo J.C. (I/A)	50,000.00	50,000.00
21	Okwusoha K.C.(I/A)	35,900.00	359,000.00
22	Njoku Henry (I/A)	80,000.00	80,000.00
23	Irojiogu O.J. (HPM)	22,700.00	22,700.00
24	Amaefule Louis (I/A)	50,000.00	50,000.00
25	Ohalete Marcy	191,800.00	191,800.00
26	Ezejedi V.A	140,000.00	140,000.00
27	Nwajere L.E. (HOD Health)	1,082,700.00	1,082,700.00
28	Aguoru E.E.	30,000.00	30,000.00
29	Akaedu Edwin A.	32,700.00	32,700.00
30	Hon. Nnabuike Hypdytus	90,000.00	90,000.00
31	Osuigwe Benjamin	32,700.00	32,700.00
32	Ezeji Damian	70,000.00	70,000.00
33	Ofoha Callistus	70,000.00	70,000.00
34	AguabEmeka	70,000.00	70,000.00
35	Mbagwu Josephat	110,000.00	110,000.00
36	Mercy Daniel	70,000.00	70,000.00
37	Ikeme Hypolytus	70,000.00	70,000.00
38	Pst. David John Kennedy	70,000.00	70,000.00
39	Duru Louis (TC Member)	70,000.00	70,000.00
40	Odiga, S. O.	560,000.00	560,000.00
41	Jieme Jude	610,000.00	610,000.00
42	Enwerem Chinwe	1,248,100.00	715,000.00
43	Ugwumba Chinwe	25,000.00	25,000.00
44	Eberonwu Chibuike	40,000.00	40,000.00
45	Omenaoba Florence	40,000.00	40,000.00
46	Ohaaga Noble	40,000.00	40,000.00

47	NwadikeEucharia O.	40,000.00	40,000.00
48	Duru Simon	40,000.00	40,000.00
49	AmaobiOgochukwu	40,000.00	40,000.00
50	Onwuzuruigbolenna	40,000.00	40,000.00
51	Duruanyanwu Damian	40,000.00	40,000.00
52	AnaeleChidi	40,000.00	40,000.00
53	ArikemIfeanyi	40,000.00	40,000.00
54	Barnabas Grant	40,000.00	40,000.00
55	NnabuiifeHippolitas	40,000.00	20,000.00
56	MbagwuJosephat	40,000.00	40,000.00
57	Iwu Simon C.	40,000.00	40,000.00
58	Onyema Nathaniel	40,000.00	40,000.00
59	Madu Martins	40,000.00	40,000.00
60	Uzoma Wisdom	40,000.00	40,000.00
61	NkemjikaChigozie	40,000.00	40,000.00
62	Egenusi Julius	40,000.00	40,000.00
63	Nnaemeka Gloria	40,000.00	40,000.00
64	Egbule Christy	35,000.00	35,000.00
65	Ikejiofo Sampson	20,000.00	20,000.00
66	OkorochiNdubueze	20,000.00	20,000.00
67	Agbasilkechukwu	20,000.00	20,000.00
68	NnachebiThereas	20,000.00	20,000.00
69	Emecheta Vitus C.	20,000.00	20,000.00
70	Duru Eugene	20,000.00	20,000.00
71	Udeze V. Chigozie	200,000.00	20,000.00
72	ChinweNwaimo	0.00	250,000.00
73	Hon. Nkechi Obi	300,000.00	50,000.00
74	ObinwaIjeoma	120,000.00	120,000.00
75	Achi Charity	560,000.00	1,250,000.00
76	Hon. ObodoshaAgwubuo	3,750,000.00	3,750,000.00
77	Agwubuo Victoria	200,000.00	200,000.00
78	Ichie Val Ukem	350,000.00	350,000.00
79	Barr. Obioma A.	350,000.00	350,000.00
80	Hon. Promise Njoku	360,000.00	350,000.00
81	Mrs. NgoziUzoma	350,000.00	350,000.00
82	Hon. Ben Diribe	350,000.00	350,000.00
83	Hon. ChinweUkwuoma	350,000.00	350,000.00
84	Hon. Sir Bright Asife	350,000.00	350,000.00
85	Hon. Paschal Igbokwuwe	350,000.00	350,000.00
86	Mrs. Durugbor Florence	350,000.00	350,000.00
87	Hon. Akagbusim Joshua	350,000.00	350,000.00
88	Hon. EmukaChinwe	350,000.00	350,000.00
89	AgwubuoObodosha	750,000.00	660,000.00
90	Mberekpe Beatrice	510,000.00	1,110,000.00
91	Akamere Magnus	480,000.00	480,000.00
92	Barr. Obinna John Agbasi	50,000.00	50,000.00
93	Igbokwe Paschal	50,000.00	50,000.00
94	UzomaBibiana	50,000.00	50,000.00
95	Emuka Christian	50,000.00	50,000.00
96	Durugbor Florence	50,000.00	50,000.00
97	Nwokeji Promise	50,000.00	50,000.00
98	UzomaNgozi	50,000.00	50,000.00
99	Bright Asife	50,000.00	50,000.00

100	Ben Diribe	50,000.00	50,000.00
101	Akagburim Joshua	50,000.00	50,000.00
102	Hon. EmekaIheanacho	6,750,000.00	6,750,000.00
103	OsujiNgoziChuks	2,640,000.00	2,640,000.00
104	Onuoha A.I.	1,320,000.00	1,320,000.00
105	Obodozie Edwin	300,000.00	300,000.00
106	Emma Alaribe .B.	120,000.00	120,000.00
107	Emenyeonu S.M.N.	360,000.00	360,000.00
108	Ngoka Florence .O.	0.00	960,000.00
109	EkechiOnyinyechi	550,000.00	550,000.00
110	UneanyaEmeka Sylvester	1,020,000.00	900,000.00
111	Odika Patience Onuagba	280,000.00	560,000.00
112	OnyekaNobertUgochukwu	80,000.00	560,000.00
113	UgwoegbuChibuike Joachim	110,000.00	560,000.00
114	Obinali N. Duru	360,000.00	360,000.00
115	ChilakaEkene C.	360,000.00	360,000.00
116	Izunwa Emma I	360,000.00	360,000.00
117	AgumbuonuObioma G.	120,000.00	120,000.00
118	NjikaRomanus	270,000.00	270,000.00
119	Ekwebelem Blessing N.	0.00	660,000.00
120	Onuoha Victor Emeka	0.00	660,000.00
121	Hon. Vitalis Obi	1,460,000.00	2,160,000.00
122	Lady Nzeoma Lucy	440,000.00	440,000.00
123	Nwambara Regina	0.00	120,000.00
124	Uneanya Sylvester	120,000.00	120,000.00
125	Mberekpe Beatrice	120,000.00	120,000.00
126	Chibundu K.C	120,000.00	120,000.00
127	Uzoha Boniface	10,000.00	360,000.00
128	Esonwunne Maxwell	0.00	360,000.00
129	Opara Eugene N.	0.00	360,000.00
130	NwagboNdidi (TR)	880,000.00	880,000.00
131	Ukachukwu Glory (H.O.D PRS)	120,000.00	120,000.00
132	NkwusiChinedu (AgIA)	180,000.00	180,000.00
133	ChibunduKingsely O. (H.O.D PRS)	360,000.00	360,000.00
134	Okwara Cyprian	0.00	90,000.00
135	Mazi Anthony	21,000.00	
136	Godwin Nneke	1,440,000.00	
137	Ibizumike Felicia	25,000.00	
138	Jiakponna Angelina	150,000.00	600,000.00
139	ChibunduEmeka	140,000.00	
140	Iwu Edith	20,000.00	
141	Enwerem Chinwe	0.00	660,000.00
142	Obianwa Fuliana	0.00	660,000.00
	Total Imprest	67,763,600.00	72,697,600.00
15	SERVICE ADVANCES		
	PROJECT ADVANCES:		
15.1	i. INTEGEATED FARM PROJECT:		
	Mr. Igbokwe, O. O.	405,000.00	405,000.00
	Sub-Total Integrated Farm Project	405,000.00	405,000.00

15.2	iii. ELECTRICITY PROJECT		
	Mr. UreanyaEmeka S.	2,000,000.00	2,000,000.00
15.3	iv .GRADING OF ROADS:		
	a. Mr. UreanyaEmeka S.	60,000,000.00	20,500,000.00
	b. Mr. NwosuDonatus	22,000,000.00	22,000,000.00
	c.. Engr. Akamere Magnus	400,000,000.00	40,000,000.00
	d. Rural Road Project	28,919,710.59	28,919,710.59
	Sub-Total Grading of Rural Roads	151,419,710.59	111,419,710.59
15.4	v.CONSTRUCTION OF DRAINAGE:		
	a. Engr. Akamere Magnus	49,500,000.00	49,500,000.00
	Sub-Total Service Advances	49,500,000.00	49,500,000.00
15.5	vi. RENOVATION OF BUILDING		
	Mr. UreanyaEmeka S.		22,932,000.00
	Sub-Total Renovation of Building	26,932,000.00	22,932,000.00
		26,932,000.00	
15.6	vii. WATER BOREHOLE		
	Mr. UreanyaEmeka S.	17,294,500.00	15,430,000.00
		17,294,500.00	15,430,000.00
15.7	viii. CONSRUCTION OF MARKET		
	Mr. UreanyaEmeka S.	8,225,000.00	8,225,000.00
	Sub-Total Construction of Market	8,225,000.00	8,225,000.00
	Sub Total Capital Advance	255,776,210.59	209,911,710.59
15.8	PERSONAL ADVANCES:		
1	Ogbenta I.V. (DAGS)	205,000.00	205,000.00
2	Amadioha N. G.N.	30,000.00	30,000.00
3	Osuji S.C.	246,000.00	246,000.00
4	Dr. Abaenewe, Z.C.	7,500.00	7,500.00
5	O. C. Nwaneme	204,000.00	204,000.00
6	Osuoha T.N.	632,500.00	632,500.00
7	Barr. Anyaforole Francis	324,000.00	324,000.00
8	Akponye Julian A.	8,775,988.00	8,775,988.00
8	Nnadi V.C.	(80,000.00)	(80,000.00)
9	Nwagbara J.A.	110,000.00	110,000.00
10	Oparaugo P.C.	584,400.00	584,400.00
11	Agbasi Thaddeus	5,379,000.00	5,379,000.00
12	Elatuo C.C.	26,557.91	26,557.91
13	Opara L.I.	70,000.00	70,000.00
14	Iwuaba G.I.	3,700,000.00	3,700,000.00
15	Koori Chioma (Lolo)	700,000.00	700,000.00
16	Duru V.I	30,900.00	30,900.00
17	Otuonye G.E	262,000.00	262,000.00
18	AdubuaCallistus	350,000.00	350,000.00
19	Asonye Michael	105,000.00	105,000.00
20	Hon. ChidiAgbasi	24,217,202.51	24,217,202.51

21	Duru Elizabeth	350,000.00	350,000.00
22	Obasi B C..	850,000.00	850,000.00
23	ChineduAdiwe	350,000.00	350,000.00
24	Hon. Iwuchukwu I.G.	3,302,000.00	3,302,000.00
25	Dr. E.A Ukonu	300,000.00	300,000.00
26	Barr. Uzowuru L.N. (TR)	845,000.00	845,000.00
27	Lolo UcheAgbasi (FSP Chair)	2,450,000.00	2,450,000.00
28	Chinakwe M.A.	176,820.00	176,820.00
29	Hon. Chika Ekezie	130,000.00	130,000.00
30	Osuji G.N.	80,000.00	80,000.00
31	Hon Boniface Ikwuonu	150,000.00	150,000.00
32	Okoro Maurice	210,000.00	210,000.00
33	Hon NdidiEzihe	450,000.00	450,000.00
34	Mgborokwu D.M	7,294,116.00	7,294,116.00
35	Ijeoma J.C.	5,298,300.00	5,298,300.00
36	Jide Festus	30,000.00	30,000.00
37	Nwanegbu A.C.	1,300,000.00	1,300,000.00
38	NwamaduChidi	70,000.00	70,000.00
39	Anyanwu F.O.	210,600.00	210,600.00
40	Odionyenma Julius I.	140,000.00	140,000.00
41	EzikeEmeka	1,500.00	1,500.00
42	Obi Ben F.I.B.	40,000.00	40,000.00
43	Hon. Chief Agbasi A.	5,000.00	5,000.00
44	Onuegbu K.N.	100,000.00	100,000.00
45	Ukpabia U./Okwudire S.O.	460,000.00	460,000.00
46	Otuonye Joy	430,466.15	430,466.15
47	IheanachoEmeka	3,378,110.00	3,378,110.00
48	Egbom C.N.	40,000.00	40,000.00
49	Amechi G.D.	527,400.00	527,400.00
50	Njagwus M.N.	5,306,800.00	5,306,800.00
51	Mbah Rose	2,466,000.00	2,466,000.00
52	Onuoha V.A.	1,613,500.00	1,613,500.00
53	Mrs. Anumnu, P. (Mrs.)	289,000.00	289,000.00
54	Ubah E. A. (Mrs.)	1,000.00	1,000.00
55	EkeanyanwuFyne	75,000.00	75,000.00
56	Hon. Umu Hyacinth	597,800.00	597,800.00
57	Opara E.C.	30,000.00	30,000.00
58	Dr. OsuiwuChukwuma	400,000.00	400,000.00
59	Obijiaku D.D.	216,800.00	216,800.00
60	OsuagwuIfeanyi	25,000.00	25,000.00
61	Ozumba O.E.	100,000.00	100,000.00
62	Onyeje Albert	20,000.00	20,000.00
63	Abara A.I.	1,525,000.00	1,525,000.00
64	OsuohaBenedeth	57,000.00	57,000.00
65	Onyeka A.N.	35,000.00	35,000.00
66	NwakaNgozi	225,000.00	225,000.00
67	Amaefula Alice	216,040.00	216,040.00
68	Igbo Christy	20,000.00	20,000.00
69	Kevin Ugwo	5,000.00	5,000.00
70	Anumudu Regina C.	12,500.00	12,500.00
71	Alagwu Maureen	439,700.00	439,700.00
72	Ibeanusi J.	3,000.00	3,000.00
73	Okanu Constance	(50,000.00)	(50,000.00)

74	Maduchukwu Gene	3,000.00	3,000.00
75	Nwajere L.E. (HOD Health)	9,067,450.00	9,067,450.00
76	DuruChukwu Olivia	4,500.00	4,500.00
77	NwokeRomanus	500.00	500.00
78	NjokuEmeka	30,900.00	30,900.00
79	John Dogo	84,300.00	84,300.00
80	Ejiogu E.U	3,000.00	3,000.00
81	Mgbor V.A.	60,000.00	60,000.00
82	Opara Mathias	3,000.00	3,000.00
83	Okoro Sam Jack	4,250,000.00	4,250,000.00
84	Ijeoma G.I.	1,605,000.00	1,605,000.00
85	Ibezim G.O.	319,000.00	319,000.00
86	Leweanya M.S.	258,000.00	258,000.00
87	Osuji Mary	480,000.00	480,000.00
88	Ndukwu S.I.	120,000.00	120,000.00
89	Osuoha E.A.	2,109,355.20	2,109,355.20
90	Eke John	98,000.00	98,000.00
91	Nnaka Mathew	30,000.00	30,000.00
92	NnadiEmeka	328,000.00	328,000.00
93	Igbo Christy/Otuonye Joy	384,000.00	384,000.00
94	Amaechi G.O.	896,000.00	896,000.00
95	Amaefula A.C.	264,010.00	264,010.00
96	Obasi F.C.	963,770.00	963,770.00
97	Ikwuonu Bonny	350,000.00	350,000.00
98	MbamaOnyeukwuDozie	300,000.00	300,000.00
99	Chidimaro S.O.	100,000.00	100,000.00
100	Nwanegbo P.J.	306,210.00	306,210.00
101	Chukwu C.N. (TR)	2,961,303.05	2,961,303.05
102	EzeDuru V.C.	580,000.00	580,000.00
103	Oduah P.E.N.	394,674.00	394,674.00
104	EzeOsunwa Samson	500,000.00	500,000.00
105	UkwusikeChristabel	5,000.00	5,000.00
106	Iheanacho K.C.	1,331,500.00	1,331,500.00
107	EzeObioma A.O.B.	500,000.00	500,000.00
108	EzeMeremikwu I.N.	500,000.00	500,000.00
109	Eze Barr. J.C. Nwachukwu	500,000.00	500,000.00
110	EzeObodizieEzike	500,000.00	500,000.00
111	Eze Barr. Durueburuo A.E.	500,000.00	500,000.00
112	Arimuta Sunny	780,000.00	780,000.00
113	ObiwuruEucharia	21,800.00	21,800.00
114	Irechukwu M.I.	35,000.00	35,000.00
115	EzeOjinnaka A.C.A.	500,000.00	500,000.00
116	Nwachukwu E.O.	17,193,065.00	17,193,065.00
117	Oparaocha Linus	762,500.00	762,500.00
118	Opara H.A.	187,100.00	187,100.00
119	Njoku Prince Ebem	7,322,753.60	7,322,753.60
120	DonatusNkechi	25,000.00	25,000.00
121	Nwadinigwe I.U.	399,500.00	399,500.00
122	OkoroChidi	236,000.00	236,000.00
123	Ezihe Marshal	332,310.00	332,310.00
124	Ekebor E.U. and Osuji M.E.	2,119,500.00	2,119,500.00
125	Onwuzuruigbo Damian	656,185.00	656,185.00
126	Madu Chris / Oliver Okwara	25,000.00	25,000.00

127	Emenalo Jude Hon.	248,000.00	248,000.00
128	Oluigbo Jacinta	6,000.00	6,000.00
129	Nkemakolam H.E.	60,948.00	60,948.00
130	Hon. Dr. Onwuegbuchulam	510,000.00	510,000.00
131	Nwosu C.O.	40,000.00	40,000.00
132	Chief Durugbo Ben	700,000.00	700,000.00
133	Ozor Patrick (Mrs.)	543,000.00	543,000.00
134	Mrs. DurugboChinyere	(48,600.00)	(48,600.00)
135	Egeonu Casmir	26,900.00	26,900.00
136	Onwudinjo Olivia	3,000.00	3,000.00
137	Madu T.T. and Osuji S.C.	900,500.00	900,500.00
138	Ejimofo E.N.	45,000.00	45,000.00
139	Nwagozie Eunice	6,003.00	6,003.00
140	AnahUgochi	39,905.00	39,905.00
141	Enwere Charles	8,000.00	8,000.00
142	Mmeremikwu E.E.	248,800.00	248,800.00
143	Nwanyanwu Faith	100,000.00	100,000.00
144	Obinna Barth	2,500.00	2,500.00
145	Eshiwe Gladys	5,000.00	5,000.00
146	Egburu C.U.	40,000.00	40,000.00
147	Amadi R.N.	4,000.00	4,000.00
148	Uzowuihe F.O.	(33,640.00)	(33,640.00)
149	Duruojiaku Tony	2,847,332.00	2,847,332.00
150	ChiwuikeChinyere	200,000.00	200,000.00
151	Engr. Azodo A.I.	18,502,612.60	18,502,512.60
152	Duru E.O.	98,500.00	98,500.00
153	Ezeala Emmanuel	100,000.00	100,000.00
154	Opara Isaac	145,200.00	145,200.00
155	Anukam Patrick	1,000.00	1,000.00
156	Nnaoma B.N.C.	28,215.00	28,215.00
157	Eboh L.E.	35,450.00	35,450.00
158	EzikeBasilia	10,000.00	10,000.00
159	Amaefule Stella	95,763.00	95,763.00
160	Duruojiaku Leonard	6,502.00	6,502.00
161	NwanjoEvaristus	54,000.00	54,000.00
162	Ekeanyanwu U.C. (Mrs.)	40,000.00	40,000.00
163	Oparaocha Edith I.	2,500.00	2,500.00
164	Ucheogu C.C.	(500.00)	(500.00)
165	Chukwuezi J.C.	2,000.00	2,000.00
166	Obi Patrick	38,000.00	38,000.00
167	Onwuzuruike Mag (Lolo)	40,000.00	40,000.00
168	OrumaduNgozi Margret	8,300.00	8,300.00
169	OrumgbedeOlufemi	8,000.00	8,000.00
170	Onyejie C.R.	20,000.00	20,000.00
171	AguguaEmeka	323,500.00	323,500.00
172	Ukachukwu Vivian	5,500.00	5,500.00
173	Achuonye C.U.	84,698.00	84,698.00
174	OsujiNgoziChuks	1,431,000.00	1,431,000.00
175	Barr. Ehezue Chika	123,500.00	123,500.00
176	Ahachilem Love	32,000.00	32,000.00
177	Hon. Ogbonna Moses	300,000.00	300,000.00
178	Hon. Ejiesi Luke	200,000.00	200,000.00
179	Ogugbuo Dorothy	18,677.00	18,677.00

180	Nwachukwu J.C.	689,141.00	689,141.00
181	IhekweNgozi	50,000.00	50,000.00
182	Nkwocha H.C.	45,080.00	45,080.00
183	Ewuzie C.O.	50,000.00	50,000.00
184	ObiohaAgameta	2,000.00	2,000.00
185	Igbo Martins	5,000.00	5,000.00
186	Onyenuforo Fidelis	93,000.00	93,000.00
187	Egbu Stephen	11,472.00	11,472.00
188	Ezeji Hyacinth	15,000.00	15,000.00
189	Okoroigwe Augustine	12,700.00	12,700.00
190	NwokoroChidi	17,370.00	17,370.00
191	Dr. Ukwandu E. E. (Late)	5,115,700.00	5,115,700.00
192	EmenoNkechi	22,700.00	22,700.00
193	Erirogu P.C.	211,010.00	211,010.00
194	Udujisimeon	445,000.00	445,000.00
195	Olumba Sunday	59,240.00	59,240.00
196	Asonye Vin O.	3,000.00	3,000.00
197	Onwuzuruike Catherine	4,730.00	4,730.00
198	EbereOnwu	55,800.00	55,800.00
199	Okoroji Foeman	4,040.00	4,040.00
200	Njoku L.O.C.	3,856,619.00	3,856,619.00
201	Madu Oliver	7,950.00	7,950.00
202	OkwaraUche	2,000.00	2,000.00
203	Duruba Charity	2,500.00	2,500.00
204	EjikemeChioma	3,868,220.00	3,868,220.00
205	Hon. Ben Okwara	951,850.00	951,850.00
206	Chukwueme Eugene	3,124.00	3,124.00
207	Urenwunne Wilfred	5,600.00	5,600.00
208	Anizema Esther	29,000.00	29,000.00
209	Ozurumba Lillian	4,500.00	4,500.00
210	Onyema Vivian	12,000.00	12,000.00
211	Nbuke Florence	19,000.00	19,000.00
212	Okorundu Caroline	6,500.00	6,500.00
213	Nwokeoma L. (Mrs.)	710,000.00	710,000.00
214	DurugboOkey	450,000.00	450,000.00
215	Nwogulkenna	1,465,000.00	1,465,000.00
216	NwamaduChidi	250,000.00	250,000.00
217	Ogu Agatha (COC)	670,000.00	670,000.00
218	ArimutaChidi	250,000.00	250,000.00
219	Achumba Damian	300,000.00	300,000.00
220	Izuogu K.R.O.	70,000.00	70,000.00
221	Oparaku K.C.	450,000.00	450,000.00
222	Akaedu E.A.	675,000.00	675,000.00
223	Asoegbu C.N.T.	30,000.00	30,000.00
224	Osigwe Ben	3,194,400.00	3,194,400.00
225	Ejikeme Oyo	1,000.00	1,000.00
226	Anokwu P.J.K.	4,013,000.00	4,013,000.00
227	Ugwuonor C.M.	50,000.00	50,000.00
228	Ogbonna E.A.	500,000.00	500,000.00
229	Aluka A.E.	6,313,000.00	6,313,000.00
230	Evang. Dr. Ezejibeya I.U.	50,000.00	50,000.00
231	Ihebom P.N.	310,000.00	310,000.00
232	Odingbe V.I.	50,000.00	50,000.00

233	Oguekwe I.K.	30,000.00	30,000.00
234	UgoezeAlagwu Maureen	1,134,000.00	1,134,000.00
235	ChukwuezeOkechukwu	27,780.00	27,780.00
236	Nwadike G.C.	40,000.00	40,000.00
237	Olewike Cecelia C.	(25,000.00)	(25,000.00)
238	Mgborokwu G.T.O.	1,699,400.00	1,699,400.00
239	Nwaogwugwu B.E.	2,635,000.00	2,635,000.00
240	Agu C.C.	17,000.00	17,000.00
241	Asoegbu (HOD Agric.)	280,000.00	280,000.00
242	Barr. Nwugo E.U.	400,000.00	400,000.00
243	Ageju C. (Mrs.)	10,000.00	10,000.00
244	Mbah R.I.	210,000.00	210,000.00
245	Ariguzo Festus	50,000.00	50,000.00
246	Ezindu I.E.A.	29,000.00	29,000.00
247	Uzoejinwa J.C.	105,500.00	105,500.00
248	Onuoha L.N.	60,000.00	60,000.00
249	Akojuru Anthony A.	1,230,000.00	1,230,000.00
250	Ndukwu C.E.	(70,000.00)	(70,000.00)
251	Obioha Victor	387,000.00	387,000.00
252	Ojiaku Veronica	(16,550.00)	(16,550.00)
253	Onyekwere Mercy	1,100,000.00	1,100,000.00
254	Anokwute Luke	24,446,000.00	24,446,000.00
255	Nwagozie Aloysius	(50,000.00)	(50,000.00)
256	Duruike Patrick	25,000.00	25,000.00
257	Eneregbu E.O.	222,000.00	222,000.00
258	Nwakamma Tony	1,000.00	1,000.00
259	EguzozieChijioke	20,000.00	20,000.00
260	Igbokwe D.C.	10,000.00	10,000.00
261	Onwuekwe N.U.	28,000.00	28,000.00
262	Ohaegbu Pricilla	3,000.00	3,000.00
263	OnwumereNneka	7,000.00	7,000.00
264	Mkpado Magnus	50,000.00	50,000.00
265	Onyekwere Beatrice	50,000.00	50,000.00
266	Ikwubuo Eddy	450,000.00	450,000.00
267	Umunnakwe Joseph	35,000.00	35,000.00
268	Onyenamaya Humphrey	500.00	500.00
269	Nzeputome L.C.	7,000.00	7,000.00
270	Njoku A.U.	6,000.00	6,000.00
271	Nnoromizu Emmanuel	1,000,000.00	1,000,000.00
272	Achuimba Bernard	1,500.00	1,500.00
273	Hon. Ikegbulam F.I.	72,000.00	72,000.00
274	Ugochukwu Josephine	35,300.00	35,300.00
275	Owereoma A.E.	864,390.00	864,390.00
276	Ikwugbado S.N.	4,901.00	4,901.00
277	OkorieChinyere	4,000.00	4,000.00
278	Eke Peter C.	36,800.00	36,800.00
279	Opurum J.E.	9,200.00	9,200.00
280	Hon. Aririguzo J.C.	40,000.00	40,000.00
281	Iwuchukwu C.	(40,000.00)	(40,000.00)
282	Emeghara E.E.	62,000.00	62,000.00
283	NwokeRomanus	2,800.00	2,800.00
284	Odom C.C.	10,000.00	10,000.00
285	Agbara B.I.	230,000.00	230,000.00

286	Aghali Ben	131,900.00	131,900.00
287	Ireagwu Geoffrey	13,000.00	13,000.00
288	Oguihe Edmond	10,289.12	10,289.12
289	NnogwarimChinyere	4,500.00	4,500.00
290	Odemgbe V.I.	208,000.00	208,000.00
291	EzejiDuru	10,000.00	10,000.00
292	Duru Charles	100,000.00	100,000.00
293	Nwangozi Emmanuel	150,000.00	150,000.00
294	IreagwuObioma	28,950.00	28,950.00
295	Mgberekpe K.C.	370,500.00	370,500.00
296	Igbokwe O.O.	699,000.00	699,000.00
297	OnwubikoNkechi	10,000.00	10,000.00
298	Ugoji Valentine	1,500.00	1,500.00
299	Igbokwe Doris	9,000.00	9,000.00
300	Onwumere Florence	90,000.00	90,000.00
301	Ohalete Mercy	351,000.00	351,000.00
302	NwamaduChidi	30,000.00	30,000.00
303	Ohahaje P.O.	60,000.00	60,000.00
304	Obianwa Juliana I.	532,700.00	532,700.00
305	Anyachia Margaret	45,000.00	45,000.00
306	Hon. UcheRajis	300,771.96	300,771.96
307	AlilionuBasi	50,000.00	50,000.00
308	AnyanwuLaz	410,000.00	410,000.00
309	Njoku John A.O.	78,000.00	78,000.00
310	Nwaribe A.N.	2,007,214.74	2,007,214.74
311	OsujiOkechukwu	10,000.00	10,000.00
312	MkaigweJustina	10,000.00	10,000.00
313	Sundry Staff	3,326,500.00	3,326,500.00
314	Capt. Ibekwe Chris U. (Rtd)	22,965,964.02	22,765,564.02
315	Nwozuzu M.O.	140,000.00	140,000.00
316	Eke Jovita C.	333,000.00	333,000.00
317	Ibeanusi Sunday	90,000.00	90,000.00
318	Irojiogu O.J.	969,556.26	969,556.26
319	Njoku Peter	969,556.26	969,556.26
320	Mbama C. D.	13,600.00	13,600.00
321	NkwusiChinedu	49,000.00	49,000.00
322	IchieOfohaCallistus	10,000.00	10,000.00
323	OkoroUchechukwu D.	40,000.00	40,000.00
324	AlaribeChidinma	10,000.00	10,000.00
325	Engr. Akamere Magnus U.	(19,000.00)	(19,000.00)
326	Ejirifugha Ignatius	195,700.00	195,700.00
327	Adachi A. V.	40,000.00	40,000.00
328	Onuoha Linus	45,000.00	45,000.00
329	OhaegbuModestus	8,500.00	8,500.00
330	Uzoho Doris (Mrs.)	10,000.00	10,000.00
331	Ojinnaka Fredrick	10,000.00	10,000.00
332	Igwe Patience Ezike	219,431.34	219,431.34
334	Uzoh F. C.	160,563.39	160,563.39
335	Uzowuihe Florence	211,370.00	211,370.00
336	Nnodim Jude	1,010,653.07	1,010,653.07
337	Amadi R. M.	122,320.00	122,320.00
338	ChinyereOkorie	168,206.00	168,206.00
339	Igbo Charity	102,748.20	102,748.20

340	HRH EzeAnyanwu Rufus	57,000.00	57,000.00
341	NwosuLaureta	15,000.00	15,000.00
342	AwuzieUchenna L.	20,000.00	20,000.00
343	UmeloNgozi	3,000.00	3,000.00
344	Ohaeriji Eunice	677.60	677.60
345	Maduagwu Luke	61,273.25	61,273.25
346	Okafor Fredrick	2,068.00	2,068.00
347	OparaHypolitus	500.00	500.00
348	Nwanya Nicholas	19,632.00	19,632.00
349	Nwaka Stanley	23,846.00	23,846.00
350	Amajuoyi Raphael	1,520.00	1,520.00
351	Emma Nwokem	2,360.00	2,360.00
352	Mgborokwu D.M.	1,500.00	1,500.00
353	NjokuEmeka	8,242.60	8,242.60
354	Oparaocha Linus	43,606.80	43,606.80
355	Duruojiaku Leonard	6,783.00	6,783.00
356	Nwosu Stephen E.	12,000.00	12,000.00
357	OnyeagwuUjunwa	11,922.00	11,922.00
358	Emeafu Stella	30,281.82	30,281.82
359	Azike John	13,071.69	13,071.69
360	Amadioha G.N.	8,458.00	8,458.00
361	Igbo Martin	47,545.00	47,545.00
362	Nkpado Magnus	5,841.71	5,841.71
363	AguguaEmeka	3,811.80	3,811.80
364	Onyesoro Godfrey	108.00	108.00
365	NzeremCalista	10,774.89	10,774.89
366	NnebueAkunna	30,382.00	30,382.00
367	Fred Nwanna	4,000.00	4,000.00
368	Okwudire S.O.	57,297.50	57,297.50
369	Abara A.I.	58,831.00	58,831.00
370	Nwajere L.E.	87,053.19	87,053.19
371	OwereomaUche	1,343.00	1,343.00
372	UnamaChikanma A.	5,348.40	5,348.40
373	Eke C.C.	11,941.31	11,941.31
374	Oligbo Jacinta	4,355.04	4,355.04
375	Ngozi John Joseph	443.20	443.20
376	Ihe charity Onyinyechi	14,010.70	14,010.70
377	Nwagbara Joe	63,929.00	63,929.00
378	AgwunobiChinazor	2,000.00	2,000.00
379	IhediohaUche	25,784.40	25,784.40
380	AmarachiOkpara	45,218.65	45,218.65
381	OnumaraOguike C.	13,059.50	13,059.50
382	Eke F. C. (Mrs.)	72,815.80	72,815.80
383	Echewodo Linus	14,874.20	14,874.20
384	OnyenehoNgozi	32,019.60	32,019.60
385	Nwokeji Pius	43,838.20	43,838.20
386	Ekwomadu U. M.	44,576.00	44,576.00
387	Aririguzo A. S.	10,000.00	10,000.00
388	AlakweAjayi	24,275.00	24,275.00
389	Achonu S.O.	55,522.00	55,522.00
390	EririCalista	175.92	175.92
391	Amanamba Christian	853.40	853.40
392	Anozie Joseph	3,967.34	3,967.34

393	Ugbaja Edward	1,595.28	1,595.28
394	NwakaZeph	4,166.80	4,166.80
395	Nwokoro Alex	3,498.20	3,498.20
396	Mrs. B. Ogu	1,751.30	1,751.30
397	Nwogulkenna	(2,500.00)	(2,500.00)
398	Chukwuezi K.O.	28,775.78	28,775.78
399	Onyekwere Beatrice	13,116.14	13,116.14
400	Ejimadu E.A.	70,000.00	70,000.00
401	Obasi Christopher	3,500.00	3,500.00
402	Odom C.C.	5,000.00	5,000.00
403	Njoku H.I	50,000.00	50,000.00
404	Nwosu L.O.	47,000.00	47,000.00
405	Hon. Nnaka Bon	1,913,000.00	1,913,000.00
406	OkpanenneBeniah	52,000.00	52,000.00
407	NwosuDonatus	10,000.00	10,000.00
408	UgochukwuJustina	10,000.00	10,000.00
409	Ike Charity	12,000.00	12,000.00
410	Hon. AloyOnwuegbuchulam	0.00	0.00
411	Okafor Marcel .E.	0.00	0.00
412	Obioha Kenneth	5,000,000.00	5,000,000.00
413	Akajuru Anthony	0.00	0.00
414	EjirifuhaIgnateus	850,000.00	850,000.00
415	KenniethObioha	1,800,000.00	1,800,000.00
416	Agwunobi Glory	917,000.00	917,000.00
417	DuruThomos	200,000.00	200,000.00
418	Ihebom P.M	10,000.00	10,000.00
419	Hon. Paschal Igbokwe	300,000.00	300,000.00
420	Hon. AgwubuoObodoshaa	3,800,000.00	3,800,000.00
421	Rural Road Project C/O Hon. Ageubuo O.	26,590,346.64	26,590,346.64
423	ObianwaJulious	480,000.00	480,000.00
424	Onyene O. P	7,555,000.00	6,520,000.00
425	Obiola Ruth	6,058,300.00	6,058,300.00
426	Ijeoma Grace	190,000.00	190,000.00
427	Eke J. C	647,050.00	647,050.00
428	S/A Bureau for Local Govt.	18,000,000.00	18,000,000.00
429	Hon. Val Ukem	1,500,000.00	1,500,000.00
430	Offor O. E	550,000.00	550,000.00
431	Iheanacho Grace	250,000.00	250,000.00
432	Charles Abia	600,000.00	600,000.00
433	UkaigweJustina	1,350,000.00	1,350,000.00
434	Amadi F. U	30,000.00	30,000.00
435	NkwusiChinedu	600,000.00	600,000.00
436	Late Engr. Const. & Tech. Service	24,704,235.76	24,704,235.76
437	OnwuzuruiboDemaina	20,000.00	20,000.00
438	Ken Nwanguma	90,000.00	90,000.00
439	Agwubuo Blessing .C.	20,000.00	20,000.00
440	Charles Emereonye	59,500.00	59,500.00
441	Adkaibe Marcel	10,000.00	10,000.00
442	DuruohaUgonna	10,000.00	10,000.00
443	DuruOnyneyechi	9,500.00	9,500.00
444	Iheanacho Grace	140,000.00	140,000.00
445	Eke J.C.	692,954.00	692,954.00
446	Agwunobi Glory	42,000.00	42,000.00

447	Onwuzuruigbo Damian	100,000.00	100,000.00
448	Emesonye Kate .C.	2,000.00	2,000.00
449	Ogubuike Kate .C.	640,000.00	640,000.00
450	UreanyaEmeka S.	1,235,000.00	1,235,000.00
451	Onuoha A.I	40,000.00	40,000.00
452	Okorochukwu Ernest	5,000.00	5,000.00
453	OparaEzirizu C.	10,000.00	10,000.00
454	Okere Grace	40,000.00	40,000.00
455	AnyimNjideka	41,000.00	41,000.00
456	OkaforModestus.	70,000.00	70,000.00
457	Onyeme O.P	3,835,000.00	3,835,000.00
458	NnodimChibundu	35,000.00	35,000.00
459	Total Personal Advance	399,695,041.79	398,659,541.79
	Grand Total SERVICE ADVANCES	655,671,252.38	608,571,252.38

16	UNREMITTED DEDUCTIONS		Actual 2023		2022
		Balance B/D N	During Year N	Balance C/D N	
16.1	UNREMITTED TAXES				
	Pay As You Earn (PAYE)	43,131,663.98	0.00	43,131,663.98	43,131,663.98
	Value Added Tax (VAT)	4,545,629.65	0.00	4,545,629.65	4,545,629.65
	Withholding Tax (WHT)	4,385,018.16	0.00	4,385,018.16	4,385,018.16
	Education Rate	<u>8,050.00</u>	<u>0.00</u>	<u>8,050.00</u>	<u>8,050.00</u>
	Sub – Total Unremitted Taxes	<u>52,070,361.79</u>	<u>0.00</u>	<u>52,070,361.79</u>	<u>52,070,361.79</u>
	Unremitted Deductions from Sundry	2,310,348.57	0.00	2,310,348.57	2,310,348.57
	NULGE Dues	(111,130.32)	0.00	(111,130.32)	(111,130.32)
	NULGE Welfare	428,859.69	0.00	428,859.69	428,859.69
	Staff Welfare Scheme	5,321,632.86	0.00	5,321,632.86	5,321,632.86
	NHWU	632,584.10	0.00	632,584.10	632,584.10
	NANNAM Welfare	60,400.00	0.00	60,400.00	60,400.00
	FSWS	844,000.00	0.00	844,000.00	844,000.00
	Sub-Total Unremitted Deductions from salary	<u>9,486,694.90</u>	<u>0.00</u>	<u>9,486,694.90</u>	<u>9,486,694.90</u>
	Grand Total Unremitted Deductions	<u>61,557,056.69</u>	<u>0.00</u>	<u>61,557,056.69</u>	<u>61,557,056.69</u>

17	DEPOSITS	2023 N	2022 N
1	Party levy	659,560.00	659,560.00
2	Traditional Rulers Welfare Dues	2,500.00	2,500.00
3	Imo State Govt. Endowment Fund	70,900.00	70,900.00
4	Trad. Rulers Unclaimed Allowances	210,000.00	210,000.00
5	NSCDC Unclaimed Allowances	502,165.00	502,165.00
6	D.P.O.	112,000.00	112,000.00
7	S.S.S.	24,000.00	24,000.00
8	D.P.O. & S.S.S.	30,000.00	30,000.00
9	Adult Edu. Unclaimed Allowances	66,000.00	66,000.00
10	Sundry contractors retention fees	143,100.00	143,100.00
11	Okwudo Community – Imo 98	5,500.00	5,500.00
14	OkoroChidi – Refund of dowry	6,900.00	6,900.00
15	Achugaonye E.U. - Refund of Dowry	2,000.00	2,000.00
16	Sundry Staff PTF Loan Refund	28,000.00	28,000.00
17	Nwadike M. – Unclaimed Allce	6,000.00	6,000.00
18	Sundry Retainers unclaimed Allces.	76,500.00	76,500.00
19	Dr. EjikemeOsita – Unclaimed Allces	10,000.00	10,000.00
20	Sundry Unclaimed Allowance	194,000.00	194,000.00
21	Rachael A. –Unclaimed Salary	11,150.00	11,150.00
22	Barr. Olumba – Unclaimed salary	20,000.00	20,000.00
23	AzeteChinwe – unclaimed salary	14,937.00	14,937.00
24	Duru Maurice – Unclaimed Salary	2,000.00	2,000.00
25	Otech John – Unclaimed Salary	10,263.00	10,263.00
26	Egeonu N. –Unclaimed Salary	2,541.00	2,541.00
27	Okoro, R.	2,541.00	2,541.00
28	Nwachi Comfily	5,399.00	5,399.00
29	Dr. Akubuo A.U. – Unclaimed Sal	141,246.16	141,246.16
30	Chinwe R. – Unclaimed Salary	3,000.00	3,000.00
31	Onuonye Christy - Unclaimed Sal	15,520.00	15,520.00
32	Nwosu C.C.	2,960.00	2,960.00
33	Uzoigwe – Unclaimed Salary	10,250.00	10,250.00
34	Odoemelam M.C. –Unclaimed Sal.	5,905.00	5,905.00
35	Mary Okoro/Perpetua Okoro/Ezeanife E.	25,000.00	25,000.00
36	Onuoha O.O. – Unclaimed Salary	15,793.00	15,793.00
37	UgonEze – Unclaimed Allowance	21,000.00	21,000.00
38	Nwosu Gabriel - Unclaimed Salary	33,800.00	33,800.00
39	UdunnaC. &Emeala R. –Unclaimed Sal.	5,000.00	5,000.00
40	Ugwos Kevin – Unclaimed Allces	25,000.00	25,000.00
41	Dogo John – Unclaimed allowance	7,161.00	7,161.00
42	Ulewunne Wilfred –Unclaimed Allce	7,740.00	7,740.00
43	Onyesoro Godfrey –Unclaimed Allce	6,452.00	6,452.00

44	EbereOnwu U.S. – Unclaimed Allce	90,000.00	90,000.00
45	Mbegwu Innocent – UnclaimedAllce	10,290.00	10,290.00
46	Ibeziem Mathias – Unclaimed Allce	4,000.00	4,000.00
47	EboChioma – Unclaimed Allce	5,000.00	5,000.00
48	Udiji Maureen – Unclaimed Allce	2,000.00	2,000.00
49	Ekezie Fortunate – Allowance	2,000.00	2,000.00
50	EjikemeIfeanyi – Unclaimed Allce	68,945.60	68,945.60
51	Onwuzuruigbo Damian	26,021.14	26,021.14
52	NjokuKelechi – Unclaimed Allce	6,501.52	6,501.52
53	Barr. NdukwuNnawuchi – Allce	120,000.00	120,000.00
54	Emere A.O. – Unclaimed Allce	24,657.22	24,657.22
55	Nwanyanwu E.	2,190.76	2,190.76
56	Sundry Staff – Unclaimed Allces	30,685.00	30,685.00
57	EgbuchulemAnselem – Allowance	12,369.72	12,369.72
58	Chukwu Augusta	21,000.00	21,000.00
59	EmejuruOdinaka	4,500.00	4,500.00
60	Ndukauba F.C. – PTF Bicycle Loan	1,719.60	1,719.60
61	EbemNjoku	6,194.20	6,194.20
62	Uzowuihe F.O. – PTF Bicycle Loan	3,500.00	3,500.00
63	Onyeforo Fidelis	2,000.00	2,000.00
64	R.C. Amadi	102,400.00	102,400.00
65	Duru Simon	6,000.00	6,000.00
66	NwachukwuAdline	35,661.20	35,661.20
67	Dr. Muoka P.U.	1,000.00	1,000.00
68	Nwaneri Emmanuel	8,000.00	8,000.00
69	Okoro Valentine	7,500.00	7,500.00
70	OgubieDonatus	8,000.00	8,000.00
71	Okoronkwo Sunday	9,000.00	9,000.00
72	Unclaimed Deposit	212,665.62	212,665.62
73	Okwara Edwin	9,028.00	9,028.00
74	Ogbonna Samuel	9,028.00	9,028.00
75	Ogburie Christiana	6,881.12	6,881.12
76	Sundry Staff	6,398,724.26	6,398,724.26
77	NACHEW Dues	450,503.82	450,503.82
78	NnadozieChinyere	10,133.26	10,133.26
79	Okorie Valentine – Unclaimed Sal.	32,750.00	32,750.00
80	Sundry Postal Agents – Allowance	54,000.00	54,000.00
81	NwakaZeph – Unclaimed Salary	4,166.80	4,166.80
	Total Deposits	10,352,800.00	10,352,800.00

SUPPLEMENTARY NOTES 2023

Njaba Local Government Council

SUPPLEMENTARY NOTE

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

S/N		LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL	
1	JAN,23	33,270,985.54	21,453,742.02	8,622,673.01	18,881,305.16	2,150,000.00	3,089,365.98	98,346,948.14		2,000,000.00	35,558,216.92	4,248,363.16	227,621,599.93	
2	FEB,23	33,016,618.54	21,370,616.31	8,623,205.15	18,886,892.09	2,150,000.00	3,089,365.98	108,758,891.25	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	241,702,169.40	
3	MAR,23	33,016,618.54	21,197,682.39	8,620,915.84	19,851,660.69	2,150,000.00	3,089,365.98	65,546,875.37	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	199,279,698.89	
4	APR,23	33,016,618.54	21,031,669.55	8,595,556.41	19,882,274.61	2,150,000.00	3,089,365.98	52,405,787.80	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	185,977,852.97	
5	MAY,23	33,016,618.54	20,832,098.86	8,591,048.49	21,733,272.07	2,150,000.00	3,089,365.98	186,131,820.81	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	321,350,804.83	
6	JUN,23	33,016,618.54	20,573,099.36	8,588,684.70	22,032,506.54	2,150,000.00	3,089,365.98	65,239,337.73	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	200,496,192.93	
7	JUL,23	33,896,913.42	21,087,194.92	9,354,497.25	23,223,350.80	2,150,000.00	3,089,365.98	75,602,495.03	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	214,210,397.48	
8	AUG,23	33,792,955.22	20,853,466.50	9,352,493.87	23,260,387.84	2,150,000.00	3,089,365.98	93,604,936.48	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	231,910,185.98	
9	SEP,23	33,817,541.77	20,679,392.75	9,340,087.51	23,654,378.80	2,150,000.00	3,089,365.98	113,816,950.85	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	252,354,297.75	
10	OCT,23	34,036,130.13	21,389,134.26	9,616,724.09	23,695,694.75	2,150,000.00	3,089,365.98	283,015,461.88	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	422,799,091.18	
11	NOV,23	34,036,130.13	21,358,084.53	9,615,076.56	23,874,147.15	2,150,000.00	3,089,365.98	76,814,961.49	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	216,744,345.93	
12	DEC,23	58,048,185.45	33,731,518.71	14,708,348.45	23,880,879.94	2,150,000.00	3,089,365.98	173,988,813.37	8,000,000.00	2,000,000.00	35,558,216.93	4,248,363.17	359,403,692.00	

											426,698,603.09	50,980,357.93	3,073,850,329.27	
	TOTAL	425,981,934.36	265,557,700.16	113,629,311.33	262,856,750.44	25,800,000.00	37,072,391.76	1,393,273,280.20	48,000,000.00	24,000,000.00				
-														
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														

SUPPLEMENTARY NOTE 2

DETAILS OF INTERNALLY GENERATED REVENUE (IGR):

1.	<u>INTERNALLY GENERATED REVENUE (IGR):</u>	2023	2022
	MONTH	₱	₱
	January	-	Nil
	February	99,000.00	182,390.00
	March	156,300.00	858,900.00
	April	-	455,700.00
	May	346,000.00	569,000.00
	June	890,000.00	1,040,500.00
	July	1,306,500.00	198,000.00
	August	17,700.00	0.00
	September	106,000.00	0.00
	October	-	111,900.00
	November	-	597,100
	December	<u>19,400.00</u>	<u>168,167.35</u>
	Total	2,940,900.00	4,181,657.35

EXPLANATORY NOTES 2023

NJABALocal Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,130,898,088.06
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.09
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	74,980,357.92
	TOTAL	3,073,850,329.27

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	425,981,934.36
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.17
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.34
4	Salaries and Allowances of Political Office Holders.	25,800,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.72
6	Pensions to Local Govt. Retired Staff.	262,856,750.47
	TOTAL	1,130,898,088.06

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:

S/No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	24,000,000.00
2	Over Head Cost Released to Council of Traditional Rulers .	27,322,450.89
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of PAYE Deductions to Authorized Agency	
6	Release of Imprests to Local Government Officials	24,000,000.00
7	Release of Security Vote	24,000,000.00
8	Others overhead expenses direct incurred from releases to Local Government Councils	25,273,678.50
	TOTAL	148,550,332.72

4. 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 :

S/No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,258,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.36
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	20,074,335.03
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,705,372,938.12



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF NKWERRE
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

NKWERRE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Nkwerre Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December, 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

- a. Statement 1 --- Cash flow Statements

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS. The Cash flow statement consists of three (3) sections:

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

- c. **Financing activities section** comprised 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 revenue collected on a monthly basis from the State Joint Local Government Account (SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account (SJLGA) transfers. The Council's 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.

GOVERNMENT OF IMO STATE OF NIGERIA



NKWERRE LOCAL GOVERNMENT

Your Ref:.....

Date: 4/1/2024.

Our Ref:.....

NKWERRE LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

Signed
Treasurer

Date: 04/01/2024..

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

In our opinion, these Financial Statements fairly reflect the financial position of the Nkwerre Local Government Council as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.

.....
Treasurer

.....
Chairman

Date: 04/01/2024..

Date: 4th January ,2024

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF NKWERRE LOCAL GOVERNMENT COUNCIL FOR THE YEAR
ENDED 31ST DECEMBER, 2023

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts of Nkwerre Local Government Council for the year ended 31st December, 2023 has been audited

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended , and the Imo State Audit Law 2021and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis

RESPONSIBILITY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

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

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/19/B/Vol.II/2024

(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
28th June, 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Nkwerre Local Government Council of Imo State for the year ended 31st December, 2023 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 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 evidence supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACArb.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State.

NKWERRELOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2023

ANNUAL BUDGET 2022		Notes	2023	2022
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		₦'m	₦'m
	<u>Receipts</u>			
3,532,967,363.02	Statutory Allocation from SJLGA	1	2,974,265,216.91	2,047,047,748.16
13,640,588.7	State Government Share Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE	3		0.00
5,010,000.00	Capitation Rate		0.00	0.00
22,100,000.00	Property Rate		0.00	350,000.00
43,050,000.00	Licenses, Fines, Fees and Royalty		1,188,057.00	1,234,638.00
15,380,000.00	Earnings from Commerce		0.00	0.00
1,574,994.95	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
2,560,000.00	Miscellaneous		0.00	0.00
87,114,994.95	Total Internally Generated Revenue		1,188,057.00	1,584,638.00
0.00	Other Revenue Sources of the Local Governments	4	0.00	0.00
3,633,722,946.67	Total Inflow from Operating Activities (A)		2,975,453,273.91	2,048,632,386.16
	<u>Payments:</u>			
742,447,285.00	Personnel Cost	5	1,019,312,975.70	985,258,649.50
438,215,790.00	Overhead Cost	6	143,233,304.81	113,942,498.17
0.00	Security Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	COVID-19 Palliative	9	0.00	0.00
2,416,416,712.00	Capital Expenditure	10	1,738,597,493.09	880,727,252.31
0.00	Interest Payment		0.00	0.00
3,597,079,787.00	Total Outflow from Operating Activities (B)		2,925,143,773.60	2,003,928,399.98
36,643,159.67	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		50,309,500.31	44,703,986.18

	Purchase/Construction of Assets		0.00	0.00
	Purchase of Financial Market Instruments		0.00	0.00
	Investment in Private Companies		0.00	0.00
	Foreign Investments		0.00	0.00
	Proceeds from Sales of Fixed Assets		0.00	0.00
	Dividends Received		0.00	0.00
	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
	Grants and Loans to other Governments/Agencies		0.00	0.00
	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
	Repayment of Loans		0.00	0.00
	Net Cash Flow from Financing Activities		0.00	0.00
	Net Cash Flow for the Year Activities		50,309,500.31	44,703,986.18
	Cash and its Equivalent as at 1/1/23		54,835,195.94	10,131,209.76
	Cash and its Equivalent as at 31/12/23		105,144,696.25	54,835,195.94

NKWERRELOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023

	Notes	2023 N'm	2022 N'm
<u>LIQUID ASSETS: ASSETS</u>			
Cash	11	10,784.00	1,200.00
Bank	12	<u>105,133,912.25</u>	<u>54,833,995.94</u>
Total Liquid Assets (A)		<u>105,144,696.25</u>	<u>54,835,195.94</u>
<u>INVESTMENTS AND OTHER CASH ASSETS</u>			
Salary Advance	13	171,091.30	171,091.30
Imprest	14	51,227,911.00	46,507,911.00
Service Advance	15	446,689,728.18	401,779,881.18
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		498,088,730.48	448,458,883.48
TOTAL ASSETS C = (A + B)		603,233,426.73	503,294,079.42
<u>LIABILITIES</u>			0.00
<u>PUBLIC FUNDS</u>			0.00
Consolidated Revenue Funds		587,632,251.33	487,692,904.02
Unremitted Deductions	16	6,844,056.13	6,844,056.13
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		594,476,307.46	494,536,960.15
<u>EXTERNAL AND INTERNAL LOANS</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL& INTERNAL LOANS (E)		0.00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	8,757,119.27	8,757,119.27
Total Other Liabilities (F)		8,757,119.27	8,757,119.27
TOTAL LIABILITIES G = (D + E +F)		603,233,426.73	503,294,079.42

NKWERRELOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
431,905,193.56	OPENING BALANCE 1/1/22		487,692,904.02	0.00	0.00	0.00	(487,692,904.02)
	ADD REVENUE:						
	ALLOCATIONS						
2,047,047,748.16	Statutory Allocation from SJLGA	1	2,974,265,216.91	3,532,967,363.02	3,532,967,363.02	0.00	558,702,146.11
0.00	State Government IGR	2	0.00	13,640,588.7	13,640,588.7	0.00	13,640,588.7
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	5,010,000.00	5,010,000.00	0.00	5,010,000.00
350,000.00	Property Rate		0.00	22,100,000.00	22,100,000.00	0.00	22,100,000.00
1,234,638.00	Licenses, Fines, Fees and Royalty		1,188,057.00	43,050,000.00	43,050,000.00	0.00	41,861,943.00
0.00	Earnings from Commerce		0.00	15,380,000.00	15,380,000.00	0.00	15,380,000.00
0.00	Rent on Local Govt. Property		0.00	1,574,994.95	1,574,994.95	0.00	1,574,994.95
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	Miscellaneous		0.00	0.00	0.00	0.00	0.00
1,584,638.00	Total Internally Generated Revenue		1,188,057.00	87,114,994.95	87,114,994.95	0.00	85,926,937.95
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.0	0.0	0.00	0.00
2,480,537,579.72	Total Revenue (A)		3,463,146,177.93	3,633,722,946.67	3,633,722,946.67	0.00	170,576,768.74
	EXPENDITURE						
985,258,649.50	Personnel Cost	5	1,019,312,975.70	742,447,285.00	742,447,285.00	0.00	(276,865,690.70)
123,833,773.89	Overhead Cost	6	160,173,304.81	438,215,790.00	438,215,790.00	0.00	278,042,485.19
883,752,252.31	Capital Expenditure	10	1,696,027,646.09	2,416,416,712.00	2,416,416,712.00	0.00	720,389,065.91
1,992,844,675.70	TOTAL EXPENDITURE (B)		2,875,513,926.60	3,597,079,787.00	3,597,079,787.00	0.00	721,3565,860.40
487,692,904.02	OPERATING BALANCE		587,632,251.33	36,643,159.67	36,643,159.67	0.00	(550,989,091.66)
	APPROPRIATIONS/TRANSFERS						
487,692,904.02	Transfer to Capital Development Fund		587,632,251.33	36,643,159.67	36,643,159.67	0.00	(550,989,091.66)
487,692,904.02	CLOSING BALANCE		587,632,251.33	36,643,159.67	36,643,159.67	0.00	(550,989,091.66)

NKWERRELOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
(289,665,578.32)	Opening Balance		(445,468,458.71)	0.00	0.00	0.00	445,468,458.71
	ADD REVENUE						
487,692,904.02	Transfer From Consolidated Revenue Fund		587,632,251.33	0.00	0.00	0.00	(587,632,251.33)
0.00	Aid and Grants		0.00	0.00	0.00	0.00	0.00
0.00	External Loans		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
240,256,467.90	Internal Loans from Other Funds		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
438,283,793.60	TOTAL REVENUE		529,240,527.98	0.00	0.00	0.00	(529,240,527.98)
	LESS CAPITAL EXPENDITURE						
643,495,784.41	Capital Expenditure Sector		1,308,950,910.73	2,416,416,712.00	2,416,416,712.00	0.00	1,107,513,801.27
	OTHER CAPITAL PAYMENTS						
240,256,467.90	Repayments Internal Loans		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
883,752,252.31	TOTAL CAPITAL EXPENDITURE	10	1,696,027,646.09	2,416,416,712.00	2,416,416,712.00	0.00	720,389,065.91
0.00	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	0.00
0.00							
(445,468,458.71)	CLOSING BALANCE		(1,166,787,118.11)				

NKWERRELOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE	DETAILS		2023			2022
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	Actual ₦'m
1	<u>A - SHARE OF STATUTORY ALLOCATION FROMSJLGA</u>					
	Net Share of Statutory Allocation from SJLGA	A	2,974,265,216.91	2,699,703,522.42	(274,561,694.49)	2,047,047,748.16
	Add: Deduction at Source for Loan Repayment	B	0.00	0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)	C	0.00	150,238,689.5	150,238,689.5	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)	D	0.00	341,512,575.55	341,512,575.55	0.00
	Total (Gross) SJLGA Allocation to the Local Government		2,974,265,216.91	3,191,454,787.47	217,189570.56	2,047,047,748.16
	VALUE ADDED TAX:					
	Share of Value Added Tax	E	0.00	341,512,575.55	341,512,575.55	0.00
	Total Value Added Tax		0.00	341,512,575.55	341,512,575.55	0.00

	DETAILS	2023		
		ACTUAL N'm	BUDGETED N'm	VARIANCE N'm
2	<u>B - STATE GOVT. INTERNALLY GENERATED REV.</u>			
	Share of State Government Internally Generated Revenue	0.00	13,640,588.7	13,640,588.7
	Total State Government Internally Generated Revenue	0.00	13,640,588.7	13,640,588.7
3	<u>C - INTERNALLY GENERATED REVENUE:</u>			
3.1	<u>CAPITATION RATE:</u>			
	Current Capitation/Development Rate	0.00	2,800,000.00	2,800,000.00
	Arrears of Capitation Rate	0.00	2,210,000.00	2,210,000.00
	Sub-Total Capitation Rate	0.00	5,010,000.00	5,010,000.00
3.2	<u>PROPERTY RATE:</u>			
	Current Property Rate	0.00	2,500,000.00	2,500,000.00
	Arrears of Property Rate for factories	0.00	1,200,000.00	1,200,000.00
	Current Tenement Rate	0.00	2,000,000.00	2,000,000.00
	Tenement Rate (Arrears)	0.00	400,000.00	400,000.00
	Communication Mast	0.00	12,000,000.00	12,000,000.00
	Arrears of Mast	0.00	4,000,000.00	4,000,000.00
	Sub-Total Property Rate	0.00	22,100,000.00	22,100,000.00
3.3	<u>LICENSES, FINES AND FEES</u>			
	Towing of Vehicle fees	0.00	0.00	0.00
	Obstacles and Nuisance Fees	0.00	350,000.00	350,000.00
	Bicycle License fees	0.00	0.00	0.00
	Liquor License (Wine/ Beer)	0.00	1,200,000.00	1,200,000.00
	Native Liquor License	0.00	250,000.00	250,000.00
	Wheelbarrow License Fees	0.00	1,000,000.00	1,000,000.00

	Native Tobacco License	0.00	0.00	0.00
	Squatter/ Hawkers Permit	0.00	1,250,000.00	1,250,000.00
	Buses/Commercial Vehicles /Taxi Emblem	0.00	700,000.00	700,000.00
	Registration of Buses/Commercial Vehicles	0.00	1,500,000.00	1,500,000.00
	Operational Business Permit	0.00	2,200,000.00	2,200,000.00
	Motorcycle License fees	0.00	0.00	0.00
	Eating House License Fees	0.00	2,300,000.00	2,300,000.00
	Kiosk License Fees	0.00	50,000.00	50,000.00
	Bakery House License Fees	0.00	152,500.00	152,500.00
	Chieftaincy Registration fees	0.00	1,400,000.00	1,400,000.00
	Auctioneers License fees	0.00	0.00	0.00
	Canon Shooting License fees	0.00	0.00	0.00
	Customary Marriage Registration Fees	36,000.00	2,500,000.00	2,464,000.00
	Statutory Marriage fees	0.00	0.00	0.00
	Entertainment/Drumming Fees	0.00	79,000.00	79,000.00
	Registration of Marital Case	0.00	0.00	0.00
	Presentation of Ezeship	0.00	0.00	0.00
	Naming of Street Registration Fees	0.00	1,000,000.00	1,000,000.00
	Registration of Autonomous Community	0.00	200,000.00	200,000.00
	Radio/Television License fees	0.00	0.00	0.00
	Clubs, Cultural and Social Organization Registration Fees	6,000.00	350,000.00	344,000.00
	Identification/Oath Fees	325,500.00	10,500,000.00	10,174,500.00
	Dislodging septic Tank License fees	0.00	0.00	0.00
	Earning from Environmental Sanitation Services	0.00	350,000.00	350,000.00
	Poundage fees/Sales of strayed animal	0.00	0.00	0.00

	Registration of Birth and Death	149,300.00	550,000.00	400,700.00
	Dispensary Fees	446,657.00	1,025,000.00	578,343.00
	Maternity Fees	224,600.00	1,600,000.00	1,375,400.00
	Registration of Contractors Fees	0.00	5,250,000.00	5,250,000.00
	Tender Fees	0.00	1,000,000.00	1,000,000.00
	Building Plan Checking fees	0.00	700,000.00	700,000.00
	Sand Excavation fees	0.00	0.00	0.00
	Corn Grinding License Fees	0.00	100,000.00	100,000.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	100,000.00	100,000.00
	Rice Mill/Cassava/Corn Grinding License fees	0.00	60,000.00	60,000.00
	Ingredient Grinding License Fees	0.00	100,000.00	100,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	100,000.00	100,000.00
	Welding Machine License Fees	0.00	10,000.00	10,000.00
	Electronics Radio/Television Workshop License Fees	0.00	20,000.00	20,000.00
	Blacksmith Workshop License Fees	0.00	0.00	0.00
	Wood Making and Carpentry Workshop License Fees	0.00	20,000.00	20,000.00
	Battery Charger License Fees	0.00	20,500.00	20,500.00
	Printing Press License Fees	0.00	50,000.00	50,000.00
	Vulcanizer License Fees	0.00	50,000.00	50,000.00
	Panel Beater License Fees	0.00	21,000.00	21,000.00
	Motor Spare Parts License Fees	0.00	0.00	0.00
	Clock/Watch Repair License Fees	0.00	10,000.00	10,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	21,000.00	21,000.00
	Motor Mechanical Workshop License Fees	0.00	22,500.00	22,500.00
	Building Materials License Fees	0.00	0.00	0.00

	Surface Kerosene Tank License Fees	0.00	18,750.00	18,750.00
	Photocopying and Document Service License Fees	0.00	0.00	0.00
	Block Making with Machine License Fees	0.00	40,000.00	40,000.00
	Sewing Institute License Fees	0.00	120,000.00	120,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	100,000.00	100,000.00
	Water Borehole Commercial License Fees	0.00	0.00	0.00
	Local Hair Barbing/Plating License Fees	0.00	0.00	0.00
	Road Agents License Fees	0.00	0.00	0.00
	Advertisement License Fees	0.00	400,000.00	400,000.00
	Sales of Unserviceable Stores License Fees	0.00	950,000.00	950,000.00
	Hire Charges/Chairs/Canopies, Hall	0.00	1,159,750.00	1,159,750.00
	Sale of store fees/Auctioneer fees	0.00	0.00	0.00
	Survey and Plot fees	0.00	0.00	0.00
	Approved Building Plan Fees	0.00	400,000.00	400,000.00
	Mortgage Sub – lease survey fees	0.00	0.00	0.00
	Customary right of Occupancy fees	0.00	0.00	0.00
	Building Plan Inspection Fees	0.00	700,000.00	700,000.00
	Commission on Transfer of Plot fees	0.00	0.00	0.00
	Sub-Total Licenses, Fines and Fees	1,188,057.00	43,050,000.00	41,861,943.00
3.4	<u>EARNINGS FROM COMMERCE:</u>			
	Market Toll/ Stallage Fees	0.00	2,000,000.00	2,000,000.00
	Motor Park Toll	0.00	2,500,000.00	2,500,000.00
	Shops/Shopping Centre fees/canteen reg. fees	0.00	0.00	0.00
	Earnings From Canteen	0.00	480,000.00	480,000.00
	Slaughter House Fees	0.00	700,000.00	700,000.00

	Earnings From Transport Services	0.00	0.00	0.00
	Earnings from Industrial Undertakings	0.00	0.00	0.00
	Earnings from Agricultural Undertakings	0.00	8,500,000.00	8,500,000.00
	Earnings from Sales of Water with Tankers	0.00	1,200,000.00	1,200,000.00
	Earnings from Commercial Undertakings	0.00	0.00	0.00
	Sub-Total Earnings from Commerce	0.00	15,380,000.00	15,380,000.00
3.5	<u>RENT ON LOCAL GOVERNMENT PROPERTY:</u>			
	Rent on Local Government Quarters	0.00	400,000.00	400,000.00
	Rent on Other Local Government Buildings	0.00	500,000.00	500,000.00
	Rent on Other Local Government Landed Property	0.00	674,994.95	674,994.95
	Sub-Total Rent on Local Government Property	0.00	1,574,994.95	1,574,994.95
3.6	<u>INTEREST/REPAYMENTS AND DIVIDENDS:</u>			
3.6.1	<u>INTEREST/REPAYMENTS:</u>			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	0.00	0.00	0.00
3.6.2	<u>DIVIDENDS:</u>			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	0.00	0.00	0.00

	Grand Total Interest/Repayments and Dividends	0.00	0.00	0.00
3.7	<u>GRANTS/AID AND REIMBURSEMENTS:</u>			
3.7.1	<u>INTERNAL AID/GRANTS:</u>			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	0.00	0.00	0.00
3.7.2	<u>REIMBURSEMENTS:</u>			
	Re-imburement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imburement	0.00	0.00	0.00
	Grand Total Grants/Aid and Re-imburements	0.00	0.00	0.00
3.8	<u>MISCELLANEOUS REVENUE</u>			
	Recovery of loses and Overpayments	0.00	0.00	0.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits	0.00	0.00	0.00
	Sales of Publication, Maps and Plans	0.00	0.00	0.00
	Hiring of chairs and canopies	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Internal Loans	0.00	0.00	0.00
	Sub –Total Miscellaneous Revenue	0.00	0.00	0.00
	Grand Total Internally Generated Revenue	973,600.00	87,114,994.95	86,141,394.95
4	<u>OTHER CAPITAL RECEIPTS:</u>			
	Surplus from Sales of Property, Plant and Equipment (PPE)	0.00	0.00	0.00
	Others	0.00	0.00	0.00

	Tot Other Capital Receipts	0.00	0.00	0.00
	Community Government Councils	0.00	0.00	0.00
	Sub-Total Consolidated Revenue Fund Charges	0.00	0.00	0.00
5	<u>PERSONNEL COST</u>			
5.1	<u>CONSOLIDATED REVENUE FUND CHARGES:</u>			
	The LGC Executive / Legislature	9,000,000.00	141,145,540.00	132,145,540.00
	Local .Govt. Devt. Areas (Coordinator & Members)	8,400,000.00	0.00	8,400,000.00
	Community Govt. Council (PG Allowances)	<u>7,200,000.00</u>	0.00	<u>7,200,000.00</u>
	Sub-Total Consolidated Revenue Fund Charges	24,600,000.00	141,145,540.00	116,545,540.00
5.2	<u>PERSONNEL EMOLUMNET:</u>			
	Administration	0.00	0.00	0.00
	Finance	0.00	0.00	0.00
	Medical and Health	0.00	0.00	0.00
	Planning Research and Statistics	0.00	0.00	0.00
	Agricultural and Natural Resources	0.00	0.00	0.00
	Works, Transport and Housing	0.00	0.00	0.00
	Information, Education and Social Welfare	0.00	0.00	0.00
	Local Govt. Workers Salary (End to End Payment iro Automated Salary Payment System)	454,814,988.80	601,301,745.00	146,486,756.20
	Salaries/ Emoluments :- Primary Education(automated payment system)	265,557,700.17	0.00	(265,557,700.17)
	Salaries/ Emoluments :- Jnr Secondary Education(automated)	113,629,311.33	0.00	(113,629,311.33)
	Salaries and Allowances Council of Traditional Rulers	37,072,391.72	0.00	(37,072,391.72)
	Pensions and Gratuity for Local Govt. Retirees	262,856,750.48	0.00	(262,856,750.48)
	Sub-Total Personnel Cost	1,019,312,975.70	601,301,745.00	(418,011,230.70)
5.3	<u>MISCELLANEOUS:</u>			

	a. <u>Non Staff Allowances:</u>	0.00	6,500,000.00	6,500,000.00
	NYSC Corp Member	0.00	22,000,000.00	22,000,000.00
	Donor Agencies	0.00	13,060,000.00	13,060,000.00
	Disabled Person / Handicaps	0.00	2,500,000.00	2,500,000.00
	S.S.S.	0.00	11,400,000.00	11,400,000.00
	N.S.C.D.C.	0.00	5,000,000.00	5,000,000.00
	August Meeting	0.00	3,000,000.00	3,000,000.00
	Vigilante Group	0.00	11,500,000.00	11,500,000.00
	Sports	0.00	5,000,000.00	5,000,000.00
	Others	0.00	292,980,790.00	318,980,790.00
	Sub-Total Non-Staff Allowances	0.00	372,940,790.00	398,940,790.00
5.4	<u>PERSONNEL ANALYSIS:</u>			
	Total Number of Employees at the Beginning of the Year	0.00	0.00	0.00
	Total Number of Employees Employed in the Year	0.00	0.00	0.00
	Total Number of Employees Retired/Transferred or Left During the Year	0.00	0.00	0.00
	Total Number of Employees at the End of the Year	0.00	0.00	0.00
6	<u>OVERHEAD COST:</u>			
6.1	<u>OVERHEAD COSTS BY FUNCTION:</u>			
	Travel and Transport	1,110,000.00	14,975,000.00	14,865,000.00
	Utility Services	0.00	2,250,000.00	2,250,000.00
	Telephone and Postal Services	0.00	1,250,000.00	1,250,000.00
	Stationery and Printing	3,344,000.00	7,250,000.00	5,906,000.00
	Maintenance of Office Furniture and Equipment	1,240,000.00	7,450,000.00	6,210,000.00
	Maintenance of Vehicle and Capital Assets	1,250,000.00	9,650,000.00	9,400,000.00
	Consultancy and Professional Services	0.00	0.00	0.00

	Training, Staff Development and Welfare	0.00	15,850,000.00	15,850,000.00
	Entertainment and Hospitality	8,700,000.00	3,600,000.00	(1,100,000.00)
	Miscellaneous Expenses	45,839,000.00	2,890,000.00	(42,949,000.00)
	Provision of Service Materials	11,709,946.89	3,000,000.00	(8,709,946.89)
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils	86,980,357.92	0.00	(86,980,357.92)
	Total Overhead Cost by Function	160,173,304.81	65,275,000.00	(94,89,304.81)
	Previous Years' Retired Advances	16,940,000.00	0.00	(16,940,000.00)
	Grand Total Over Head Cost	143,233,304.81	65,275,000.00	(77,958,304.81)
6.2	<u>OVERHEAD COSTS BY SECTORS (DEPARTMENT):</u>			
	The Council	38,760,000.00	16,000,000.00	22,760,000.00
	Administration	4,315,000.00	8,950,000.00	4,635,000.00
	Finance	7,792,946.89	7,350,000.00	(442,946.89)
	Medical and Health	2,230,000.00	8,275,000.00	6,045,000.00
	Planning Research and Statistics	2,435,000.00	5,050,000.00	2,615,000.00
	Agricultural and Natural Resources	2,535,000.00	5,000,000.00	2,465,000.00
	Works, Transport and Housing	11,000,000.00	6,700,000.00	(4,30,000.00)
	Information, Education and Social Welfare	4,125,000.00	7,950,000.00	3,825,000.00
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils	86,980,357.92	0.00	(86,980,357.92)
	Total Overhead Cost by Function	160,173,304.81	65,275,000.00	(94,89,304.81)
7.	Security Vote	24,000,000.00	0.00	(24,000,000.00)
8.	Integrated Farm Project	0.00	0.00	0.00

	Farming Activities	0.00	0.00	0.00
9.	Covid-19 Palliatives	0.00	0.00	0.00
10	Capital Expenditure:			
	Rehabilitation of council hall.	3,059,800.00	440,000,000.00	436,940,200.00
	Installation of Solar Energy	2,669,243.00	140,000,000.00	137,330,757.00
	Other Capital Projects	5,000,000.00	1,836,416,712.00	1,825,236,712.00
	Joint state/ local govt., project	1,258,600,000.00	0.00	(1,258,600,000.00)
	Various Capital expenditures incurred by BLGCA for Local Govt. Councils	426,698,603.09	0.00	(426,698,603.09)
	Total Capital Expenditure	1,696,027,646.09	2,416,416,712.00	720,389,065.91
	Un- Retired Advances on Projects	42,569,847.00	0.00	(42,569,847.00)
	Grand Total Capital Expenditure	1,738,597,493.09	2,416,416,712.00	677,819,218.91
			2023	2022
	<u>LIQUID ASSETS</u>			
	This represents closing balance of cash-at-hand and held in Banks			
11	<u>CASH BALANCE:</u>			
	Cash-at-Hand		<u>10,784.00</u>	<u>1,200.00</u>
	Total Cash		10,784.00	1,200.00
12	<u>BANK BALANCE:</u>			
	<u>Name of Bank</u>	<u>Account Name</u>	<u>Account Number</u>	
	1. Zenith Bank Plc		1012884299	13,854.39
	2. Eco Bank Plc	Salary Account	5193067373	4,931,832.89
	3. Skye Bank Plc	Project Account	4040024506	7,044.50
	4. First Bank Plc	Salary Account	2018073337	208,612.30

	5. -do-	IGR Account	2014786120	20,619.02	20,619.02
	6. -do-	No Disclosed	2011436120	140,673.52	140,673.52
	7. Zenith Bank Plc	-do-	1012725181	512,700.05	512,700.05
	8. Eco Bank Plc	-do-	364203776	173,874.58	173,874.58
	9. FCMB Plc	-do-	1616454011	471.38	471.38
	10. Skye Bank Plc	INTEP Project Account	1750022846	110,731.50	110,731.50
	11. Keystone Bank	Project Account	1006949043	3,071,029.05	3,071,029.05
	12. UBA Plc	Revenue account	1019023545	120,818.53	120,818.53
	13. FCMB P	Revenue account	0916677014	15,782.15	118,288.40
	14. First Bank Plc	Revenue account	2014786448	132,570.83	12,350.33
	15. Sterling Bank	Revenue account	0070515955	11,243.00	11,243.00
	16.UBA	Shared Prosperity Acct.	1022780789	95,447,597.56	45,379,852.50
	Total Bank			105,133,912.25	54,833,995.94
	Total Liquid Asset Cash and Bank			105,144,696.25	54,835,195.94
13	<u>SALARY ADVANCE</u>				
	1. Iheanacho Kelechi			64,822.30	64,822.30
	2. Ilonuba Ogechi			<u>106,269.00</u>	<u>106,269.00</u>
	Sub-Total Salary Advance			171,091.30	171,091.30
14	<u>IMPREST:</u>				
1	Sir Anowai Gab			2,100,000.00	2,100,000.00
2	Anuebunwa I.N.			1,400,000.00	1,400,000.00
3	Uwakwem L.I.			360,000.00	360,000.00
4	UkaegbuJustina			465,000.00	465,000.00
5	Nnayere S.N.			400,000.00	400,000.00
6	Owuama Kingsley			200,000.00	200,000.00

7	Mad Mac Anselem		646,000.00	646,000.00
8	Madukwe Grant .O.		100,000.00	100,000.00
9	Opera B.C.		1,270,000.00	1,270,000.00
10	Sam Kamangeljeoma		225,000.00	225,000.00
11	Ebirim George .O.		525,000.00	525,000.00
12	Achi Charity		4,000,000.00	2,000,000.00
13	Anyanwu Samuel		(40,000.00)	(40,000.00)
14	Akuruka .E.C.		(40,000.00)	(40,000.00)
15	Oguike John		70,000.00	70,000.00
16	UgochukwuChiwuzie		70,000.00	70,000.00
17	Nneke Godwin		250,000.00	250,000.00
18	Hon. Barr. Augustine Mbagwu		6,000,000.00	6,000,000.00
19	Madu Mac Anslem		250,000.00	250,000.00
20	Uchegbu M. U.		50,000.00	50,000.00
21	Emeh Bright .C.		25,000.00	25,000.00
22	Ben Opara		25,000.00	25,000.00
23	Olumba Francisca		480,000.00	0.00
24	Bernadette Ogbonna		0.00	315,000.00
25	Hon. Reginald C. Ejiofor		25,000.00	25,000.00
26	Esther Ejiohu		15,000.00	15,000.00
27	Onucha Clement		40,000.00	40,000.00
28	Ogbonna Basil		245,000.00	245,000.00
29	OnuohaCiloria		70,000.00	70,000.00
30	Ahamefule Mac Anthony		70,000.00	70,000.00
31	Ihedioha A.C.P.		70,000.00	70,000.00

32	Ezirim Ike		70,000.00	70,000.00
33	Nwauba Christopher		70,000.00	70,000.00
34	NwadikeGoddy		70,000.00	70,000.00
35	Iheawuba Christian		70,000.00	70,000.00
36	Ekwem H.N.		30,000.00	30,000.00
37	Nzeribelwuoha		10,000.00	10,000.00
38	Hon. Bar. Paschal Onwukaike		14,465,000.00	12,820,000.00
39	Mba V.A		100,000.00	100,000.00
40	Eze Mary Jane		730,000.00	730,000.00
41	Oladike E.N.		765,000.00	765,000.00
42	UkpabiUche		380,000.00	380,000.00
43	Ohayagha Edith		125,000.00	125,000.00
44	G.K. Nweke		250,000.00	250,000.00
45	Hon. Ajuonuma Hyginus I.		10,000.00	10,000.00
46	Hon. Mbachu Enyioha O.		10,000.00	10,000.00
47	Hon. Duru Prince Nathaniel		10,000.00	10,000.00
48	Hon. (Mrs.) Uzoma Chinyere E.		10,000.00	10,000.00
49	Dr. (Mrs.) Ozumba O. E.		70,000.00	70,000.00
50	Mrs. Anokam Patience N.		505,000.00	505,000.00
51	Okafor C. O.		160,000.00	160,000.00
52	Emenalo Anslem C.		220,000.00	220,000.00
53	Dr. Abaenwe Zeph C.		120,000.00	120,000.00
54	Hon. Anumudu Emmanuel		30,000.00	30,000.00
55	Hon. Nze Nwadike Lawrence		3,749,000.00	3,749,000.00
56	Lolo Nwadike Edith		250,000.00	250,000.00

57	Hon. Achigbu Victor G.		350,000.00	350,000.00
58	Hon. Amadi Paul		350,000.00	350,000.00
59	Hon. Ononuju Ikenna C.		350,000.00	350,000.00
60	Hon. Ndubueze Chijioke S.		350,000.00	350,000.00
61	Hon. Ihims Uche S.		350,000.00	350,000.00
62	Hon. Orisakwe Kenny		350,000.00	350,000.00
63	Hon. (Mrs.) Ihedioha Chinyere A.		350,000.00	350,000.00
64	Hon. (Mrs.) Nkonka Norah		350,000.00	350,000.00
65	Hon. Ugoh Stanley		350,000.00	350,000.00
66	Hon. Odom Chinonso M.		350,000.00	350,000.00
67	Obianeli, C. I.		350,000.00	350,000.00
68	Amakihe Scholastica		150,000.00	150,000.00
69	Emeh Bright .C		200,000.00	200,000.00
70	Agukwe A.U		240,000.00	240,000.00
71	Ozor Richard		217,500.00	217,500.00
72	Osuji Basil N.D		0.00	0.00
73	Ezendu P.O		0.00	0.00
74	Nzekwe Adaku		(10,000.00)	(360,000.00)
75	Mgborokwu Damian		660,000.00	660,000.00
76	Hon. Engr. Onyejiaka Frank		(1,350,000.00)	(1,150,000.00)
77	Onuchukwu Emmanuel		577,500.00	577,500.00
78	Onyema Victor		540,000.00	540,000.00
79	Nwabueze Kevin		720,000.00	720,000.00
80	Eze Chimezie		277,861.00	277,861.00
81	Ihezie Kenneth		0.00	0.00

82	Osigwe Ikenna Obinna		460,000.00	460,000.00
83	Nwagu Peter .K.		(40,000.00)	(40,000.00)
84	Nnanna Geoffrey .E.		(40,000.00)	(40,000.00)
85	Osuala Chijioke .K		0.00	0.00
86	Nwaugo Juliana .N.		240,000.00	240,000.00
87	Ihenwosu Confidence .A.		200,000.00	200,000.00
88	Ukaegbu Chinemerem		360,000.00	360,000.00
89	Obijiaku Judith		0.00	0.00
90	Ekechukwu Vivian		120,000.00	120,000.00
91	Okolie Ruth .O.		120,050.00	120,050.00
92	Ihedioha Prisca		240,000.00	240,000.00
93	Ajaegbu Chizoba		240,000.00	240,000.00
94	Onyenze Adanna		309,000.00	360,000.00
95	Ugorji Ngozi .G.		240,000.00	240,000.00
96	Ogu Florence		880,000.00	160,000.00
97	Uwakwem I.A.M		200,000.00	0.00
98	Akaheliem L.C.		0.00	120,000.00
99	Nwabuokwu J.C.		480,000.00	170,000.00
100.	Onyejiaku Onyekachi		50,000.00	
101.	Frabklin Onyejiaku		2,800,000.00	
102.	Igwe P.B.		600,000.00	
	Total Imprest		51,227,911.00	46,507,911.00
15. i.	SERVICES ADVANCES			
15.1	ii. CHAPEL PROJECT			
	a. Hon. Onwukaike Paschal		<u>15,849,000.00</u>	<u>15,849,000.00</u>
	Sub-Total Chapel Project		15,849,000.00	15,849,000.00

15.2	iii. REHABILITATION OF ROADS/CONSTRUC. OF DRAINAGE:		
	a. Hon, Barr. Onwukaike Paschal	78,600,000.00	78,600,000.00
	b. Ezendu F.O.	16,641,457.00	5,000,000.00
	c. Hon. Barr. Mbagwu Ambrose	12,859,000.00	12,859,000.00
	d. Engr. Ndubuisi Godwin	12,091,000.00	12,091,000.00
	e. Mr. Madu Mac Anselem	21,286,000.00	21,286,000.00
	f. Mr. Okafor C. O.	530,000.00	530,000.00
	Sub-Total Rehabilitation of Roads and Construction of Drainages	142,007,457.00	130,366,000.00
15.3	iv. RENOVATION OF BUILDINGS:		
	a. Sir, Anowai Gab	3,400,000.00	3,400,000.00
	b. Ezendu F.O.	21,428,390.00	
	Sub-Total Renovation of Buildings	24,828,390.00	3,400,000.00
15.4	v. ELECTRICITY PROJECT/ SOLAR INSTALLATION		
	a. Okafor, C. O.	1,308,000.00	1,308,000.00
	b. Ezendu F.O.	9,500,000.00	
	Sub-Total Electricity Project	10,808,000.00	1,308,000.00
15.5	vi. WATER BOREHOLE PROJECT		
	i. Hon. Barr. Mbagwu Augustine	500,000.00	500,000.00
	ii Mr. Okafor C.O	1,000,000.00	1,000,000.00
	Sub-Total Water Borehole Project	1,500,000.00	1,500,000.00
15.6	vii. MOWING MACHINE		
	a. Mr. Okafor C.O	455,000.00	455,000.00
	Sub-Total Water Mowing Machine	455,000.00	455,000.00
	TOTOL PROJECT ADVANCES	195,447,847.00	152,878,000.00
15.7	PERSONAL ADVANCE:	2023	2022
		₦'m	₦'m
1	Lolo Amaefule Viola	838,500.00	838,500.00
2	Anyiam .G.	160,996.00	160,996.00
3	Anusionwu .G.O.	41,000.00	41,000.00
4	Adibe Charles	804,996.00	804,996.00
5	Amakwe Fortune	10,800.00	10,800.00
6	Ahanda Terma	15,400.00	15,400.00
7	Akaihe Innocent	15,400.00	15,400.00
8	Abubakar Magaji	4,000.00	4,000.00
9	Aggrey Innocent	1,500.00	1,500.00
10	Anusiukwu Esther	2,000.00	2,000.00
11	Anowai Gabriel	1,345,100.00	1,345,100.00
12	Amadi Chika	500.00	500.00
13	Adlike Cosmas	149,500.00	149,500.00
14	Agbahgiwe J.S.	100,000.00	100,000.00
15	Anaeline Joy	105,100.00	105,100.00
16	Akunyi Pauline	5,000.00	5,000.00
17	Azubuike Dike	133,600.00	133,600.00
18	Amaobi Udiji	240,000.00	240,000.00

19	Amaefule C.A.	90,000.00	90,000.00
20	AnyamdeDorathy	2,550.00	2,550.00
21	Adighu E.C.	3,700.00	3,700.00
22	AneleOkey (HO)	248,996.00	248,996.00
23	Achomoa Godwin	88,880.00	88,880.00
24	Agbarakwe Godwin	124,928.76	124,928.76
25	Acholonu Angeline	76,229.03	76,229.03
26	Anele F. (Mrs)	16,000.00	16,000.00
27	Anele Sunday	2,903.68	2,903.68
28	AnokuUgochukwu	2,500.00	2,500.00
29	Aleghene Felix	56,500.00	56,500.00
30	AnyiamNgozi	7,056.00	7,056.00
31	Anusionwu B.N.	121,500.00	121,500.00
32	Achughu Emma	1,068,000.00	1,068,000.00
33	Akauba Silas	306,000.00	306,000.00
34	Agbpuruonwu J.N.	95,000.00	95,000.00
35	Amachila M.D.	(880,000.00)	(880,000.00)
36	Agim E.C.	(150,000.00)	(150,000.00)
37	Adimegwu O.E.S.	(25,000.00)	(25,000.00)
38	Achigbu Victor	553,500.00	553,500.00
39	Azunna Veronica	40,000.00	40,000.00
40	Amajuoyi .M.	(200,000.00)	(200,000.00)
41	Anusiem Kingsley	15,000.00	15,000.00
42	Anuebunwa J.N.	22,880.00	22,880.00
43	Aloko Vincent	15,000.00	15,000.00
44	A nuebunwa Charity	6,000.00	6,000.00
45	AchonuJerry.C.	70,000.00	70,000.00
46	AnyiamEmeka	36,000.00	36,000.00
47	Ajaero U.C.	46,000.00	46,000.00
48	Anyiam U.C.	46,000.00	46,000.00
49	Anokwu P.J.K.	1,125,836.00	1,125,836.00
50	Amudu E.N.	321,500.00	321,500.00
51	Anyanwu P.I.	895,850.00	895,850.00
52	Amadi Paul	425,000.00	425,000.00
53	Abarah A.C.	982,100.00	982,100.00
54	Akanwa A.I.	2,143,120.00	2,143,120.00
55	Agbarakwe B.U.	90,000.00	90,000.00
56	Amaefule E.E.	2,771,200.00	2,771,200.00
57	Akabuogu Bonnie	560,000.00	560,000.00
58	Anabor Christain	85,000.00	85,000.00
59	Lolo AnyikudeOby	1,200,000.00	1,200,000.00
60	Anyikuke H. (HOD)	3,210,000.00	3,210,000.00
61	Adimora J.	20,000.00	20,000.00
62	Achopueme Goodness	20,000.00	20,000.00
63	Adide Peace	10,000.00	10,000.00
64	AgwuruBeanile	20,000.00	20,000.00
65	AnuebunwaOkechukwu	60,000.00	60,000.00
66	Amajiaku Deborah	25,000.00	25,000.00
67	Chimba C.A.	249,700.00	249,700.00
68	Chioma H.I.J.(Mrs)	10,000.00	10,000.00
69	Chukwu B.C.	249,480.00	249,480.00
70	Chukwuemeka E.I.	105,000.00	105,000.00
71	Chukwukere C.	70,000.00	70,000.00
72	Chukwukere Gloria	1,485,000.00	1,485,000.00

73	Chibundu P.A.	16,000.00	16,000.00
74	ChueuwaIgwe	8,260.00	8,260.00
75	Chibundu A.U	2,353,126.00	2,353,126.00
76	ChineduChinyere	60,000.00	60,000.00
77	Chigozie Augustine	(8,000.00)	(8,000.00)
78	Egbe C.O.	180,000.00	180,000.00
79	Egwin M.C.	130,000.00	130,000.00
80	Emeto Edwin	5,000.00	5,000.00
81	Ebirim G.O.	665,000.00	665,000.00
82	Eluagu A.U	95,000.00	95,000.00
83	Ezeocha Casmir	150,000.00	150,000.00
84	Duru Franklin	19,647.00	19,647.00
85	Durueburuo N.F.A.	150,000.00	150,000.00
86	DagogoHerry	19,500.00	19,500.00
87	Dike Uchenna	3,000.00	3,000.00
88	Dike Victoria	5,701.28	5,701.28
89	Daniel Ifeanyi	8,000.00	8,000.00
90	Etukudoh Godwin	60,000.00	60,000.00
91	EnwereakuLovina	10,000.00	10,000.00
92	Emenike Anthony	40,000.00	40,000.00
93	Ejiofor Mercy	23,700.00	23,700.00
94	EchefuMezie	1,417,000.00	1,417,000.00
95	Ezema Stella	17,000.00	17,000.00
96	Ezeala C.E.	30,000.00	30,000.00
97	Enoch F.	100.00	100.00
98	Etunwoke E.N.	50,000.00	50,000.00
99	Egeneonu E.C.	60,000.00	60,000.00
100	Egbom C.A.	10,000.00	10,000.00
101	Ekwonna E.C.	60,000.00	60,000.00
102	Edozie Emmanuel	1,200.00	1,200.00
103	Eze P. Ikenna	110,000.00	110,000.00
104	Ewelike D.U.	379,340.00	379,340.00
105	EzekaUche A.	391,710.00	391,710.00
106	Elemuo Maria	34,000.00	34,000.00
107	Ezenwanyi F.A.	257,400.00	257,400.00
108	Ettoh S.N.	776,889.02	776,889.02
109	Echefu Charles	50,000.00	50,000.00
110	Egbom Elizabeth	2,000.00	2,000.00
111	Ezirim Steve	240,000.00	240,000.00
112	Ecemazu Emmanuel	500.00	500.00
113	Egbuchu E.S.	8,589.00	8,589.00
114	Ehueze Joseph O.	25,000.00	25,000.00
115	Ezenwa S.C.	3,000.00	3,000.00
116	Egonu Chris Hassan E.	833,137.56	833,137.56
117	Egwuekwe B.	25,000.00	25,000.00
118	Ellah Godwin	288,000.00	288,000.00
119	Egbuchu J.V.C.	425,000.00	425,000.00
120	Ekwem Richard	3,500.00	3,500.00
121	NzeEchefuChidi	9,105,000.00	9,105,000.00
122	Egbm Josephine N. (Hon.)	2,009,899.39	2,009,899.39
123	Echefu Golda (Chair Per)	170,000.00	170,000.00
124	Ekwueme I.C.	1,166,000.00	1,166,000.00
125	Eweneobi Chika	615,000.00	615,000.00
126	Egbukichi Leo	1,420.00	1,420.00

127	Egbom C.N.	30,000.00	30,000.00
128	Emejuru Luke C.	150,000.00	150,000.00
129	Enenike Patrick U.	5,000.00	5,000.00
130	EzeigweAdoh (Hon.)	90,000.00	90,000.00
131	Herry G.C.	25,000.00	25,000.00
132	Iheme C.	3,240,000.00	3,240,000.00
133	IbemereIfeoma	37,000.00	37,000.00
134	Ikaroh Wisdom (Hon.)	600,000.00	600,000.00
135	Ikeh Stephen	(1,180,350.00)	(1,180,350.00)
136	Ibemere G.U.	1,255,000.00	1,255,000.00
137	Izuogu Rosemary	360,000.00	360,000.00
138	Ibeawuchi (Lolo)	171,500.00	171,500.00
139	Iwuagwu C.A.	1,112,186.03	1,112,186.03
140	Ijeoma J.C.	200,000.00	200,000.00
141	IwuamalamNnadi	56,000.00	56,000.00
142	Iheanyi S.S.	30,000.00	30,000.00
143	Ihuoha N.	16,750.00	16,750.00
144	IwuohaBenadette	16,000.00	16,000.00
145	Izemba Victoria (Hon.)	200,000.00	200,000.00
146	Irojiagu O.J. (Mrs)	797,718.33	797,718.33
47	Iroanya Amos	4,260.00	4,260.00
148	Igbo B.M.N.	299,740.00	299,740.00
149	IbeEmezie	408,800.00	408,800.00
150	IgweCalistus C.	3,121,999.99	3,121,999.99
151	Ikwumezie A.A.	60,000.00	60,000.00
152	Ibekwe Sunny	210,000.00	210,000.00
153	Idehem Jolly	790,000.00	790,000.00
154	IhetuOnyechere	15,000.00	15,000.00
155	Ikedioha P.D. (JP)	70,000.00	70,000.00
156	Ibenye E.N.	405,000.00	405,000.00
157	Ikediala P.O.	180,000.00	180,000.00
158	Ibeawuchi Prince	1,698,250.00	1,698,250.00
159	Ibeawuchi Ezekiel	60,000.00	60,000.00
160	Ikara Gloria	10,000.00	10,000.00
161	Ikeakwuonu Mike (Hon.)	1,150,000.00	1,150,000.00
162	Ibitoye Lawrence	210,000.00	210,000.00
163	Igbokwe Doris	153,000.00	153,000.00
164	Ibeanusi Rebecca	60,000.00	60,000.00
165	IhediohaAnoruo	60,000.00	60,000.00
166	IbegboroKalu	40,000.00	40,000.00
167	Kalu Jane	4,932.00	4,932.00
168	Kanu G.O.	11,854.67	11,854.67
169	KaluNnanna	20,000.00	20,000.00
170	Mgberekpe K.C.	68,500.00	68,500.00
171	Maduakolam John	70,704.00	70,704.00
172	LikasJosua M.	45,000.00	45,000.00
173	MayomiAdedokum	60,000.00	60,000.00
174	MaduakolamChnaka (Hon.)	1,625,000.00	1,625,000.00
175	MirikweNze Richard	1,310,000.00	1,310,000.00
176	Mirikwe (Lolo)	300,000.00	300,000.00
177	Magnus Igbonu	7,500,000.00	7,500,000.00
178	Uzondu C O	13500,000.00	13500,000.00
179	Adindu P.N	6,060,524.84	6,060,524.84
180	Menenu (Hon.)	696,000.00	696,000.00

181	Mbamara .S.O.	1,480,200.00	1,480,200.00
182	MkpadoChristain	50,000.00	50,000.00
183	Mirikwe and Others	200,000.00	200,000.00
184	Mbabia L.	52,000.00	52,000.00
185	Menenu N.C.	50,000.00	50,000.00
186	Nmaigbo D.	314,500.00	314,500.00
187	Nnaji Sunday	2,000.00	2,000.00
188	NwadikeJovita	160,000.00	160,000.00
189	Nwachukwu G.E.	990,000.00	990,000.00
190	Njaka Leonard (Hon.)	125,996.00	125,996.00
191	NwosuIsreal	17,240.00	17,240.00
192	Nwosu F.U	109,500.00	109,500.00
193	Ndukwu Ethel	5,000.00	5,000.00
194	NnajiubaEze	20,000.00	20,000.00
195	Nwanevu Ezekiel	71,100.00	71,100.00
196	Nwosu Florence	50,000.00	50,000.00
197	Nwoke G.M.	201,901.40	201,901.40
198	Nnaji Charles	12,350.00	12,350.00
199	Nwosu F.U.	140,000.00	140,000.00
200	Nwawihe Theresa	781,000.00	781,000.00
201	Nkwocha Leo	518,300.00	518,300.00
202	Nwaezi S.	2,000.00	2,000.00
203	Nwawunwa M.O.	16,485.00	16,485.00
204	Nlemchi Veronica	8,010.00	8,010.00
205	Nnadozie J.N.B.	218,900.00	218,900.00
206	Nwunuda Edith	1,000.00	1,000.00
207	NdemEvo (CSP)	145,000.00	145,000.00
208	NnoromObinna	6,950.00	6,950.00
209	NlemchiEbene	40,000.00	40,000.00
210	Nwaigho (Dr)	570,000.00	570,000.00
211	NmeziChidiedere	44,500.00	44,500.00
212	Ngoka F.O.	(31,019.50)	(31,019.50)
213	Nnadikwe Victor (Hon.)	718,000.00	718,000.00
214	Nnadike N.C.	606,000.00	606,000.00
215	NwadikeOgedri	(20,000.00)	(20,000.00)
216	NwadikeRufina C.	497,500.00	497,500.00
217	NwokejiobiMarkright	15,000.00	15,000.00
218	NjokuEbem C.C.	2,204,500.00	2,204,500.00
219	NwaneriChinasa	50,000.00	50,000.00
220	Nwachukwu E.O.	2,105,000.00	2,105,000.00
221	Nwokeji E.O.	700,000.00	700,000.00
222	Nwadike Gab (Hon.)	500,000.00	500,000.00
223	Nwaogu F.N.	4,687,909.00	4,687,909.00
224	NwadikeOluchi	40,000.00	40,000.00
225	NwosuAdim	30,000.00	30,000.00
226	Nwadike Emmanuel	60,000.00	60,000.00
227	Ndukwu S.I.	60,000.00	60,000.00
228	Nwosu Larry C. (Engr.)	50,000.00	50,000.00
229	NwoguJovita	10,000.00	10,000.00
230	Ogechi John Okere	1,730,000.00	1,730,000.00
231	OyimohaNdidi	22,500.00	22,500.00
232	Ojiaku S.E.	1,921,380.00	1,921,380.00
233	Osuoha E.A.	3,742,980.00	3,742,980.00
234	Onyenekwe P.M.	93,300.00	93,300.00

235	Obiwuru Larry	47,825.00	47,825.00
236	Obijiaku D.D.	3,839,750.00	3,839,750.00
237	Okechukwu E.(Mrs)	3,300.00	3,300.00
238	ObiechiIfeanyi Emma	60,000.00	60,000.00
239	Ojembva Gloria	190,996.00	190,996.00
240	Osigwe Regina	53,000.00	53,000.00
241	Ofiehu Gloria	140,996.00	140,996.00
242	Onyegbule Eunice	29,000.00	29,000.00
243	OkoriePrincewill	10,000.00	10,000.00
244	OnyechereEze	95,586.00	95,586.00
245	Ogbonna Basil C.(Rev.)	70,000.00	70,000.00
246	Oluruzor Salome	257,000.00	257,000.00
247	OkechukwuAnowai	130,000.00	130,000.00
248	Onwumere Raymond	10,000.00	10,000.00
249	Okere L.A.	1,641,000.00	1,641,000.00
250	Osuewe B.O	10,000.00	10,000.00
251	Ogechi Rose	5,000.00	5,000.00
252	Ogbonna Innocent	45,000.00	45,000.00
253	Olewuik C.C	5,000.00	5,000.00
254	Okwuagwu V.O.	10,000.00	10,000.00
255	Opera E.N.	419,000.00	419,000.00
256	OnyekwereNdukwe	19,760.00	19,760.00
257	Onyema Emma	30,000.00	30,000.00
258	Onuoha Rita	22,500.00	22,500.00
259	Osuji U.S.	30,000.00	30,000.00
260	Ohaji E.T.	22,000.00	22,000.00
261	Onumajuru M.N.	58,500.00	58,500.00
262	Ofielu Ben O.	3,050,430.00	3,050,430.00
263	Opera Evans	1,233,127.94	1,233,127.94
264	OnuegbuFidelia	10,000.00	10,000.00

265	Okechukwu E.N	51,500.00	51,500.00
266	OnyechukwuEbere	21,900.00	21,900.00
267	Ofor A.N.	(78,000.00)	(78,000.00)
268	OkereVitalis	(2,000.00)	(2,000.00)
269	Osuorji B.C.C.	111,500.00	111,500.00
270	OkekeChinwe	10,000.00	10,000.00
271	Odomeram Jude	(15,000.00)	(15,000.00)
272	Ojukwu Casmir	50,000.00	50,000.00
273	Onumaegbu James	(284,800.00)	(284,800.00)
274	Ohayiemo Jude	30,000.00	30,000.00
275	Onwukalike Pascal (Hon. Barr.)	13,095,103.40	13,095,103.40
276	OsualaDanile	250,000.00	250,000.00
277	Osuchukwu Silas	100,000.00	100,000.00
278	Ohayagha Edith N.	1,800,000.00	1,800,000.00
279	OrisakweChinyere	50,000.00	50,000.00
280	Obijaku Ada	(300,000.00)	(300,000.00)
281	Onyegbe F.B. (H.P.M.)	1,148,300.00	1,148,300.00
282	Onyeausi P.E.	2,800.00	2,800.00
283	Ogbonna Gloria	390,500.00	390,500.00
284	Okoroji J A. (Mrs)	9,500.00	9,500.00
285	Onyekwusi S.O.	3,000.00	3,000.00
286	Okorundu J.	11,660.00	11,660.00
287	Ohagwu (Mrs)	16,000.00	16,000.00
288	Onuwuzuruike Maria	32,900.00	32,900.00
289	Ojukwu R.N.	13,000.00	13,000.00

290	Okoile Gilbert	50,000.00	50,000.00
291	Osuala G.C.	249,000.00	249,000.00
292	OgunyebiAdeninyi	20,000.00	20,000.00
293	Okorie Leo	15,000.00	15,000.00
294	ObinaliChinyere N.	25,200.00	25,200.00
295	Onuoha A.I.	1,531,400.00	1,531,400.00
296	Onyenuforo A.C.	45,543.28	45,543.28
297	Oparaku K.C.	190,000.00	190,000.00
298	Ogeifo Louis	210,000.00	210,000.00
299	Okpomechie N.C	9,000.00	9,000.00
300	Onyewatu B.C.	2,852,000.00	2,852,000.00
301	OsigweAsinobi	60,000.00	60,000.00
302	Oparaugo P.C.	7,453,737.00	7,453,737.00
303	Odunze Emma (Hon.)	535,000.00	535,000.00
304	Ozurumba Ben (Hon.)	380,000.00	380,000.00
305	Oga Brenda	30,000.00	30,000.00
306	Onumaegbu J.C.	21,000.00	21,000.00
307	Onyechere Stella	514,819.40	514,819.40
308	Osunkwo I.A.	36,000.00	36,000.00
309	OgbonnaDorathy	515,000.00	515,000.00
310	OhaetoChinedu (Hon.)	520,000.00	520,000.00
311	Onyegbala E.C.	34,500.00	34,500.00
312	Okereke C.C. (DAGS)	10,000.00	10,000.00
313	OdunzeAjaero	465,000.00	465,000.00
314	OdogwuUche	255,000.00	255,000.00

315	OnyechereOkey (Hon.)	500,000.00	500,000.00
316	OduahEmeka (Hon.)	431,050.00	431,050.00
317	Osunwa Emma (Dr)	260,000.00	260,000.00
318	Olubumi A. Odunewu	150,000.00	150,000.00
319	Onyechere Christian (Hon.)	1,180,900.00	1,180,900.00
320	Onwuazoebe Richard (Hon.)	1,150,000.00	1,150,000.00
321	OnunwaNkechi	25,000.00	25,000.00
322	Okere Grace	70,000.00	70,000.00
323	Ogbonna Godfrey	2,000.00	2,000.00
324	OkorieDonatus	(145,000.00)	(145,000.00)
325	Owuama Kingsley	570,000.00)	570,000.00)
326	Okoro Anthony	132,000.00	132,000.00
327	Okereke L.U.	(6,000.00)	(6,000.00)
328	Obiechie Rita	(30,000.00)	(30,000.00)
329	Obiechie Felix	16,160.00	16,160.00
330	OsigweChioma	20,000.00	20,000.00
331	Okereke Charity	30,000.00	30,000.00
332	OchommaShedrack	20,000.00	20,000.00
333	Otuokere Chris C.J.	(90,000.00)	(90,000.00)
334	Uzoma Eddie	7,000.00	7,000.00
335	Udonu Emma	60,000.00	60,000.00
336	Ukaga M.C.	105,000.00	105,000.00
337	Udom Friday	240,000.00	240,000.00
338	Ubarieke Stella	26,720.00	26,720.00
339	Uzoukwu Godwin	30,000.00	30,000.00

340	Uzoigwe Christian	352,996.00	352,996.00
341	Udensi S.U.	295,000.00	295,000.00
342	Ukaegbu M.N.	1,461,000.00	1,461,000.00
343	Ugochukwu B.C.	1,850,000.00	1,850,000.00
344	UzomaEjike (Hon.)	500,000.00	500,000.00
345	Ukaegbu Christian (Hon.)	1,250,000.00	1,250,000.00
346	Ukaegbu M.U (TR)	15,000.00	15,000.00
347	Ukaegbu Dickson	20,000.00	20,000.00
348	Yawale Musa	440,000.00	440,000.00
349	TasieEzinne Deme	395,000.00	395,000.00
350	Umelo Godwin	124,500.00	124,500.00
351	Uzoma Stella	5,819,200.00	5,819,200.00
352	UmeloNgozi	10,000.00	10,000.00
353	Ugwueze F.N.	41,000.00	41,000.00
354	Ucebgu P.C.	24,150.00	24,150.00
355	Ukpaka B.D.	15,150.00	15,150.00
356	Udushirinwa E.O.	96,000.00	96,000.00
357	Ukonu Ethel	6,100.00	6,100.00
358	Umelo Sophia	2,000.00	2,000.00
359	Ukaegbu Grace	630,000.00	630,000.00
360	UdujiAmaobi	15,000.00	15,000.00
361	Umuaru Ibrahim	270,000.00	270,000.00
362	UnankaIkechukwu (Hon.)	7,645,800.00	7,645,800.00
363	UzohaChukwuma	192,267.00	192,267.00
364	Umunnakwe A.C.	884.82	884.82

365	UgochukwuChigozie (Hon.)	1,000,000.00	1,000,000.00
366	Uzomba Victoria (Hon.)	(14,406.40)	(14,406.40)
367	Ucheka Peace	30,000.00	30,000.00
369	UgochukwuNkobie	60,000.00	60,000.00
370	Anyanwu S.I.	870,800.00	870,800.00
371	Anyalemechi L.N.	50,000.00	50,000.00
372	Asota Kelvin C.	3,494,500.00	3,494,500.00
373	Ewulonu B.O.	525,000.00	525,000.00
374	IhembaCosmas I.	445,000.00	445,000.00
375	IhemeduEucharia C.	550,000.00	550,000.00
376	Ikoroha Stanley	1,658,000.00	1,658,000.00
377	Madukwe G.O.	835,000.00	835,000.00
378	Nulge Chairman	1,170,450.00	1,170,450.00
379	Nwanevu Paul	1,535,978.76	1,535,978.76
380	NwoguJovita	20,000.00	20,000.00
381	Onyegbe F.B.N. (H.P.M)	1,151,300.00	1,151,300.00
382	Owuama Kingsley	590,000.00	590,000.00
383	UkaegbuDichson	(11,000.00)	(11,000.00)
384	Umelo Mary	(27,000.00)	(27,000.00)
385	Uchendu T.N.	(50,000.00)	(50,000.00)
386	NmeziChidiebere	44,500.00	44,500.00
387	Nwadike P.I.	7,500.00	7,500.00
388	UkaegbuJustina	432,890.00	432,890.00
389	Obuoha C.C.	50,000.00	50,000.00
390	Ogbonna B.C.	10,000.00	10,000.00

392	Ugahiebulam A.O.	15,000.00	15,000.00
393	Oparaocha Linus	535,100.00	535,100.00
394	Uzowurum Kenneth	10,000.00	10,000.00
395	Uhuegbu M.U.	100,000.00	100,000.00
396	Ndukwu S.I.	90,000.00	90,000.00
397	Anyiamlyke	10,000.00	10,000.00
398	Kanu A.N.	150,000.00	150,000.00
399	AnyanwuCasmia	30,000.00	30,000.00
400	Azuma Veronica	30,000.00	30,000.00
401	Sam Kamange .I.	800,000.00	800,000.00
402	Obuala E.	30,000.00	30,000.00
403	Ebuzor O.J.K.	500,000.00	500,000.00
404	Akuruka E.C.	530,000.00	530,000.00
405	MaduekweAnderlin	122,000.00	122,000.00
406	C.C. EbemNjoku	2,439,500.00	2,439,500.00
407	Anyalechi L.N.	90,000.00	90,000.00
408	Ebirim G.	330,000.00	330,000.00
409	Anyanwu Samuel	2,058,050.00	2,058,050.00
410	Amadi Godwin	120,000.00	120,000.00
411	Uwakwem K.I.	390,000.00	390,000.00
412	ChiomaNwankwo	20,000.00	20,000.00
413	Achi Charity	170,000.00	170,000.00
414	ChibunduEmeka	75,000.00	75,000.00
415	Ekem Richard	15,000.00	15,000.00
417	Nwadike R.C.	20,000.00	20,000.00

418	Charles Okereke	411,000.00	411,000.00
419	Opera B.C.	899,000.00	899,000.00
420	Nigeria Police Force (NPF)	30,000.00	30,000.00
421	State Security Service (SSS)	30,000.00	30,000.00
422	Civil Defence	30,000.00	30,000.00
423	Immigration	30,000.00	30,000.00
424	UzomaEjike (Hon.)	500,000.00	500,000.00
245	Odunze Emma (Hon.)	525,000.00	525,000.00
426	Ozurumba Ben.(Hon.)	380,000.00	380,000.00
427	Oga Brenda	39,000.00	39,000.00
428	Onumaegbu J.C.	21,000.00	21,000.00
429	Onyechere Stella	514,819.00	514,819.00
430	Osunkwo I.A.	36,000.00	36,000.00
431	OgbonnaDorathy	515,000.00	515,000.00
432	OhaetoChinedu (Hon.)	520,000.00	520,000.00
433	Onyegbula E.C.	34,500.00	34,500.00
434	Ukaegbu M.E.(TR)	150,000.00	150,000.00
436	C.T.R. Chairman	30,000.00	30,000.00
437	Customs	30,000.00	30,000.00
438	Kenneth Uzowuru	34,639.16	34,639.16
439	Anuebunwa I.N.	504,000.00	504,000.00
440	Iwuanyanwu C.A.	995,000.00	995,000.00
441	AdibeFrumentus U.	8,000.00	8,000.00
442	Chieke Levi O.	330,000.00	330,000.00
443	Ejiakonye Precious U.	7,000.00	7,000.00

444	Austin Vincent N.	5,000.00	5,000.00
445	Ikenkpado Daniel	40,000.00	40,000.00
446	Ahamefula M.C.	20,000.00	20,000.00
447	Madu Mac Anthony	299,000.00	299,000.00
448	NzeribeIwuoha	7,000.00	7,000.00
450	Madumere August	40,000.00	40,000.00
452	Oladike Emma	317,000.00	317,000.00
453	Sam Kamange	75,825.00	75,825.00
454	Hon. Mbagwu Augustine	12,594,500.00	12,594,500.00
456	Emenalo Anslem C.	220,000.00	220,000.00
457	Ogbonna B. C.	1,500,000.00	1,500,000.00
458	Okafor C. O.	1,172,500.00	1,172,500.00
459	Oluigbo Onyinye	3,280,000.00	3,280,000.00
460	Hon. Nwadike Lawrence	1,930,507.66	1,930,507.66
461	Onyegbe F.	560,000.00	560,000.00
462	Madumere Sussan	550,000.00	550,000.00
463	Ohanu H. C.	2,100,000.00	2,100,000.00
464	Ikechukwu C. C.	320,000.00	320,000.00
465	Dr. Abanewe Zeph C.	3,000.00	3,000.00
466	Hon. Agbasi Obinna P.	2,780,000.00	2,780,000.00
467	Achigbu .C	50,000.00	50,000.00
468	Engr. Ezendu F.O	(10,985,826.00)	(10,985,826.00)
469	Obianeli C.I	110,000.00	110,000.00
470	Anokam Patience ..N.	10,000.00	10,000.00
471	Mgborokwu Damian	20,000.00	20,000.00

472	Ekechukwu Vivian	20,500.00	20,500.00
473	Okolie R.O.	20,000.00	20,000.00
474	Okwara Fidelis	3,880,000.00	3,880,000.00
475	Ezendu F.O.	8,242,189.68	8,242,189.68
476	Igwe P.B	2,000,000.00	2,000,000.00
477	Ibekwe Ugochukwu	2,339,999.00	0.00
	Sub-Total Personal Advance	251,456,338.18	248,901,881.18
	Grand Total SERVICE ADVANCES	446,689,728.18	401,779,881.18

16	<u>UNREMITTED DEDUCTIONS:</u>		ACTUAL 2023		2022
		BALANCE B/D ₦'m	DURING YEAR ₦'m	BALANCE C/D ₦'m	₦'m
16.1	<u>UNREMITTED TAXES:</u>				
	Pay As You Earn (PAYE)	8,125,525.23	0.00	8,125,525.23	8,125,525.23
	Value Added Tax (VAT)	2,280,333.65	0.00	2,280,333.65	2,280,333.65
	Withholding Tax (WHT)	<u>2,398,985.39</u>	<u>0.00</u>	<u>2,398,985.39</u>	<u>2,398,985.39</u>
	Sub-Total Unremitted Taxes	12,804,844.27	0.00	12,804,844.27	12,804,844.27
16.2	<u>UNREMITTED DEDUCTIONS FROM SAL:</u>				
	NULGE Union Dues	(3,387,182.19)	0.00	(3,387,182.19)	(3,387,182.19)
	NULGE Welfare	(1,612,139.60)	0.00	(1,612,139.60)	(1,612,139.60)
	Staff Welfare Scheme	(61,200.00)	0.00	(61,200.00)	(61,200.00)
	MHWU	(182,570.50)	0.00	(182,570.50)	(182,570.50)
	NANNM	(395,091.66)	0.00	(395,091.66)	(395,091.66)
	NACHPN	(52,500.00)	0.00	(52,500.00)	(52,500.00)
	Administration Welfare	73,565.00	0.00	73,565.00	73,565.00
	HSWS	(269,769.19)	0.00	(269,769.19)	(269,769.19)
	Senior Staff Association	<u>(73,900.00)</u>	<u>0.00</u>	<u>(73,900.00)</u>	<u>(73,900.00)</u>
	Sub-Total Unremitted Deductions	(5,960,788.14)	0.00	(5,960,788.14)	(5,960,788.14)
	Grand Total Unremitted Deductions	6,844,056.13	0.00	6,844,056.13	6,844,056.13

17	<u>DEPOSITS:</u>	2022 ₦'m	2022 ₦'m
	1. Sundry Staff	8,125,525.23	8,125,525.23
	2. PTF	581,427.37	581,427.37
	3. Motor Cycle Loan Fund	<u>50,166.67</u>	<u>50,166.67</u>
	Total Deposits	8,757,119.27	8,757,119.27

SUPPLEMENTARY NOTES 2023

NKWERRE LOCAL GOVERNMENT COUNCIL

SUPPLEMENTARY NOTE 14

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

	MONTHS	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL
1	JAN,23	24,474,308.79	21,453,742.02	8,622,673.01	18,881,305.16	2,050,000.00	3,089,365.98	98,346,948.14		3,000,000.00	35,558,216.92	4,248,363.16	219,724,923.18
2	FEB,23	24,312,478.79	21,370,616.31	8,623,205.15	18,886,892.09	2,050,000.00	3,089,365.98	108,758,891.25	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	233,898,029.65
3	MAR,23	24,312,478.79	21,197,682.39	8,620,915.84	19,851,660.69	2,050,000.00	3,089,365.98	65,546,875.37	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	191,475,559.14
4	APR,23	24,508,234.12	21,031,669.55	8,595,556.41	19,882,274.61	2,050,000.00	3,089,365.98	52,405,787.80	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	178,369,468.55
5	MAY,23	24,508,234.12	20,832,098.86	8,591,048.49	21,733,272.07	2,050,000.00	3,089,365.98	186,131,820.81	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	313,742,420.41
6	JUN,23	24,508,234.12	20,573,099.36	8,588,684.70	22,032,506.54	2,050,000.00	3,089,365.98	65,239,337.73	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	192,887,808.51
7	JUL,23	25,126,468.61	21,087,194.92	9,354,497.25	23,223,350.80	2,050,000.00	3,089,365.98	75,602,495.03	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	206,339,952.67
8	AUG,23	24,981,787.01	20,853,466.50	9,352,493.87	23,260,387.84	2,050,000.00	3,089,365.98	93,604,936.48	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	223,999,017.77
9	SEP,23	25,099,769.63	20,679,392.75	9,340,087.51	23,654,378.80	2,050,000.00	3,089,365.98	113,816,950.85	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	244,536,525.61
10	OCT,23	25,249,856.63	21,389,134.26	9,616,724.09	23,695,694.75	2,050,000.00	3,089,365.98	283,015,461.88	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	414,912,817.68
11	NOV,23	25,310,157.58	21,358,084.53	9,615,076.56	23,874,147.15	2,050,000.00	3,089,365.98	76,814,961.49	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	208,918,373.38
12	DEC,23	43,204,813.81	33,731,518.71	14,708,348.45	23,880,879.94	2,050,000.00	3,089,365.98	173,988,813.37	8,000,000.00	3,000,000.00	35,558,216.93	4,248,363.17	345,460,320.36

											426,698,603.09	50,980,357.93	2,974,265,216.91
	TOTAL	315,596,822.00	265,557,700.16	113,629,311.33	262,856,750.44	24,600,000.00	37,072,391.76	1,393,273,280.20	48,000,000.00	36,000,000.00			

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

SUPPLEMENTARY NOTE 2

3	<u>SHARE OF STATE GOVERNMENT INTERNALLY GENERATED REVENUE (IGR):</u>		
		2023 N'm	2022 N'm
	<u>MONTH:</u>		
	January	49,000.00	94,500.00
	February	31,500.00	375,000.00
	March	16,500.00	295,200.00
	April	127,700.00	9,000.00
	May	272,600.00	97,900.00
	June	19,700.00	82,005.00
	July	207,900.00	86,000.00
	August	0.00	0.00
	September	18,100.00	9,700.00
	October	145,000.00	50,000.00
	November	79,600.00	428,100.00
	December	6000.00	<u>57,233.00</u>
	Total	973,600.00	1,584,638.00

EXPLANATORY NOTES 2023

NKWERRE Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,019,312,375.70
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.09
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	86,980,357.92
	TOTAL	2,974,265,216.91

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	315,596,822.00
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.17
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.34
4	Salaries and Allowances of Political Office Holders.	24,600,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.71
6	Pensions to Local Govt. Retired Staff.	262,856,750.48
	TOTAL	1,019,312,975.70

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:

S/ No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	36,000,000.00
2	Over Head Cost Released to Council of Traditional. Rulers .	27,322,450.89
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92

4	Various Bank Charges.	415,459.41
5	Release of Imprests to Local Government Officials	24,000,000.00
6	Release of Security Vote	24,000,000.00
7	Others overhead expenses direct incurred from releases to Local Government Councils	24,896,650.59
	TOTAL	160,173,304.81

4. 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 :

S/ No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,258,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.36
5	Various Expenses on Capital Jobs directly incurred by the Local Government Councils	10,729,043.00
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,696,027,646.09



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF NWANGELE

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

NWANGELE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Nwangele Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December, 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS. The Cash flow statement consists of three (3) sections:

- a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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 revenue collected on a monthly basis from the State Joint Local Government Account(SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account(SJLGA) transfers. The Council's 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.

OFFICE OF THE EXECUTIVE CHAIRMAN NWANGELE LOCAL GOVERNMENT

“Land of Fruit-fulness”

Telephone:

Our Ref:.....



LOCAL GOVERNMENT HEADQUARTERS
P.M.B. 5 Amaigbo

Date: 2/1/2024.

All replies to be addressed to the Executive Chairman

NWANGELE LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

Signed.....

A handwritten signature in black ink, appearing to be "Seyi", written over a dotted line.

Date: 2/01/2024

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

In our opinion, these Financial Statements fairly reflect the financial position of the Owerri North Local Government Council as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.

.....
Treasurer

A handwritten signature in black ink, appearing to be "Seyi", written over a dotted line.

Date: 2/01/2024

.....
Chairman

A handwritten signature in black ink, appearing to be "Ame", written over a dotted line.

Date: 2nd January 2024

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF NWANGELE LOCAL GOVERNMENT COUNCIL FOR THE
YEAR ENDED 31ST DECEMBER, 2023

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts of Nwangele Local Government Council for the year ended 31st December, 2023 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended and the Imo State Audit Law 2021 and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILITY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

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

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/34/B/Vol.II/2024

(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

28th June, 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Nwangele Local Government Council of Imo State for the year ended 31st December, 2023 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 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 evidence 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 as well as evaluating the overall Financial Statements presentation and disclosures

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

A handwritten signature in green ink, appearing to read 'Reuben Osita Nwosu'.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACArb.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State.

NWANGELE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2023

ANNUAL BUDGET 2023		Notes	2023 N'm	2022 N'm
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
1,858,996,956.00	Statutory Allocation from SJLGA	1	3,094,404,926.65	2,190,650,573.45
59,757,464.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE	3		
11,241,871.00	Capitation Rate		0.00	0.00
20,100,000.00	Property Rate		345,000.00	315,000.00
58,973,142.00	Licenses, Fines, Fees and Royalty		2,169,116.32	1,406,000.00
10,049,522.00	Earnings from Commerce		0.00	400,000.00
0.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
0.00	Miscellaneous		0.00	555,000.00
100,364,535.00	Total Internally Generated Revenue		2,514,116.32	2,676,000.00
0.00	Other Revenue Sources	4	0.00	0.00
2,019,118,955.00	Total Inflow from Operating Activities (A)	A	3,096,919,042.97	2,193,326,573.45
	<u>Payments:</u>			
559,638,440.00	Personnel Cost	5	1,151,452,685.44	1,128,861,474.80
258,681,185.00	Overhead Cost	6	140,559,074.43	101,733,594.00
0.00	Sec. Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	Palliative	9	0.00	0.00
1,248,315,013.00	Capital Expenditure	10	1,733,298,603.09	894,162,252.30
2,066,634,638.00	Total Outflow from Operating Activities (B)	B	3,049,310,362.96	2,148,757,321.10
(47,515,683.00)	Net Cash Inflow/(Outflow) from Operating Activities (A-B) =	C	47,608,680.01	44,569,252.35
	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00

0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
<u>0.00</u>	Dividends Received		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
<u>0.00</u>	Repayment of Loans		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Financing Activities			0.00
0.00	Net Cash Flow for the Year Activities		47,608,680.01	44,569,252.35
<u>0.00</u>	Cash and its Equivalent as at 1/1/2023		49,092,000.63	4,522,748.28
0.00	Cash and its Equivalent as at 31/12/2023		96,700,680.64	49,092,000.63

NWANGELE LOCAL GOVERNMENT COUNCIL

**FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT
31ST DECEMBER, 2023**

	Notes	2023	2022
		N'm	N'm
<u>Liquid Assets: ASSETS</u>			
Cash	11	474,965.08	1,035,165.08
Bank	12	96,225,715.56	48,056,835.55
Total Liquid Assets	A	96,700,680.64	49,092,000.63
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	0.00	0.00
Imprest	14	96,790,730.00	99,200,730.00
Service Advance	15	332,334,801.99	358,287,221.99
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets	B	429,125,531.99	457,487,951.99
TOTAL ASSETS (A + B)	C	525,826,212.63	506,579,952.62
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		486,995,187.94	467,748,927.93
Unremitted Deductions	16	38,540,268.29	38,540,268.29
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		525,535,456.23	506,289,196.22
<u>EXTERNAL AND INTERNAL LOANS</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		0.00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	290,756.40	290,756.40
Total Other Liabilities (F)		290,756.40	290,756.40
TOTAL LIABILITIES G = (D + E +F)		525,826,212.63	506,579,952.62

NWANGELE LOCAL GOVERNMENT COUNCIL FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023							
Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance of Final Budget N'm
370,338,675.58	OPENING BALANCE 1/1/23		467,748,927.93	0.00	0.00	0.00	(467,748,927.93)
	<u>ADD REVENUE:</u>						
	<u>ALLOCATIONS</u>						
2,190,650,573.45	Statutory Allocation from SJLGA	1	3,094,404,926.65	1,858,996,956.00	1,858,996,956.00	0.00	(1,235,407,970.15)
0.00	State Government IGR	2	0.00	59,757,464.00	59,757,464.00	0.00	59,757,464.00
	<u>INTERNALLY GENERATED REVENUE (IGR)</u>	3					
0.00	Capitation Rate		0.00	11,241,871.00	11,241,871.00	0.00	11,241,871.00
315,000.00	Property Rate		345,000.00	20,100,000.00	20,100,000.00	0.00	19,755,000.00
1,406,000.00	Licenses, Fines, Fees and Royalty		2,169,116.32	58,973,142.00	58,973,142.00	0.00	56,804,025.68
400,000.00	Earnings from Commerce		0.00	10,049,522.00	10,049,522.00	0.00	10,049,522.00
0.00	Rent on Local Govt. Property		0.00	0.00	0.00	0.00	
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	
0.00	Dividends		0.00	0.00	0.00	0.00	
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	
555,000.00	Miscellaneous		0.00	0.00	0.00	0.00	
2,676,000.00	Total Internally Generated Revenue		2,514,116.32	100,364,535.00	100,364,535.00	0.00	97,850,418.68
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00	0.00	0.00	
2,563,665,249.03	Total Revenue	A	3,564,667,970.90	2,019,118,955.00	2,019,118,955.00	0.00	(1,545,806,485.92)
	<u>EXPENDITURE</u>						
1,128,861,474.80	Personnel cost	5	1,151,452,685.44	559,638,440.00	559,638,440.00	0.00	(591,814,243.64)
102,892,594.00	Overhead Cost	6	176,746,694.43	258,681,185.00	258,681,185.00	0.00	81,934,490.57
864,162,252.30	Capital Expenditure	10	1,749,473,403.09	1,248,315,013.00	1,248,315,013.00	0.00	(501,158,390.09)
2,095,916,321.10	Total Expenditure	B	3,077,672,782.96	2,066,634,638.00	2,066,634,638.00	0.00	(1,011,038,144.84)
467,748,927.93	OPERATING BALANCE A-B	C	486,995,187.94	(47,515,683.00)	(47,515,683.00)	0.00	(534,510,870.94)
	<u>APPROPRIATIONS/TRANSFERS</u>						
467,748,927.93	Transfer to Capital Development Fund		486,995,187.94	(47,515,683.00)	(47,515,683.00)	0.00	(534,510,870.94)
467,748,927.93	Closing Balance		486,995,187.94	(47,515,683.00)	(47,515,683.00)	0.00	(534,510,870.94)

NWANGELE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
(306,750,635.11)	Opening Balance		(462,907,491.58)	0.00	0.00	0.00	(462,907,491.58)
	ADD REVENUE						
467,748,927.93	Transfer From Consolidated Revenue Fund		486,995,187.91	0.00	0.00	0.00	((486,995,187.91)
0.00	Aid and Grants			0.00	0.00	0.00	
0.00	External Loans			0.00	0.00	0.00	
0.00	LGC Bonds			0.00	0.00	0.00	
0.00	Development Loan Stock			0.00	0.00	0.00	
0.00	Other Internal Loans(Promissory Notes)			0.00	0.00	0.00	
240,256,467.90	Internal Loans from Other Funds		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
401,254,760.72	TOTAL REVENUE		411,164,431.69	0.00	0.00	0.00	(411,164,431.69)
	LESS CAPITAL EXPENDITURE						
623,905,784.40	Capital Expenditure Sector		1,362,396,667.73	1,248,315,013.00	1,248,315,013.00	0.00	(114,081,654.73)
	OTHER CAPITAL PAYMENTS						
240,256,467.90	Repayments Internal Loans		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
0.00	Repayments External Loans			0.00	0.00	0.00	
864,162,252.30	TOTAL CAPITAL EXPENDITURE	10	1,749,473,403.09	1,248,315,013.00	1,248,315,013.00	0.00	(501,158,390.09)
0.00	Adjustments for Movements in Public Debts			0.00	0.00	0.00	
(462,907,491.58)	Closing Balance A-B		(1,338,308,971.40)	0.00	0.00	0.00	

NWANGELE LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS		2023			2022
			Actual N'm	Budgeted N'm	Variance N'm	Actual
1	<u>A - SHARE OF STATUTORY ALLOCATION FROM SJLGA</u>					
	Net Share of Statutory Allocation from SJLGA		3,094,404,926.65	1,699,112,490.00	(1,395,292,436.65)	2,190,650,573.45
	<u>Add:</u> Deduction at Source for Loan Repayment					
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	86,038,179.00	86,038,179.00	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total (Gross) SJLGA Allocation to the Local Government		3,094,404,926.65	1,785,150,669.00	(1,309,254,257.65)	2,190,650,573.45
	<u>VALVE ADDED TAX:</u>					
	Share of Value Added Tax		<u>0.00</u>	<u>73,853,287.00</u>	<u>73,853,287.00</u>	<u>0.00</u>
	Total Value Added Tax		0.00	73,853,287.00	73,853,287.00	0.00

	DETAILS	2023		
		ACTUAL N'm	BUDGETED N'm	VARIANCE N'm
2	B - STATE GOVT. INTERNALLY GEN. REV.			
	Share of State Govt. Internally Generated Revenue	0.00	59,750,464.00	59,750,464
	Total State Govt. Internally Generated Revenue	0.00	59,750,464.00	59,750,464
3	C - INTERNALLY GENERATED REVENUE:			
3.1	CAPITATION RATE:			
	Current Capitation/Development Rate	0.00	9,600,000.00	9,600,000
	Arrears of Capitation Rate	0.00	1,641,871.00	1,641,871
	Sub-Total Capitation Rate	0.00	11,241,871.00	11,241,871
3.2	PROPERTY RATE:			
	Current Property/Tenement Rate	345,000.00	10,000,000.00	9,655,000
	Communication Mast	0.00	10,000,000.00	10,000,000
	Arrears of Property Rate	0.00	100,000.00	100,000
	Sub-Total Property Rate	345,000.00	20,100,000.00	19,755,000
3.3	LICENSES, FINES AND FEES			
	Obstruction and Nuisance Fees	0.00	820,000.00	820,000
	Bicycle License Fess	0.00	125,000.00	125,000
	Liquor License (Wine/ Beer)	0.00	944,000.00	944,000
	Native Liquor License	0.00	226,500.00	226,500
	Wheelbarrow License Fees	0.00	111,300.00	111,300
	Squatter/ Hawkers Permit	0.00	306,600.00	306,600
	Buses/Commercial Vehicles Emblems (various)	0.00	732,000.00	732,000
	Operational Business Permit	222,016.32	4,318,042.00	4,096,025
	Eating House License Fees	0.00	183,000.00	183,000
	Kiosk License Fees	0.00	72,600.00	72,600
	Bakery House License Fees	0.00	25,000.00	25,000
	Customary Marriage Registration Fees	95,000.00	30,000.00	(65,000.)
	Naming of Street Registration Fees	0.00	32,500.00	32,500
	Presentation of Eze-Elect	0.00	0.00	0
	Identification/Oath Fees	1,227,000.00	10,500,000.00	9,273,000
	Reg. of Marital Cases	0.00	0.00	0
	Earning from Environmental Sanitation Services	0.00	43,000.00	43,000
	Poundage Fees/Sales of Strayed Animal	0.00	0.00	0
	Dispensary Fees	4,800.00	2,700,000.00	2,695,200
	Maternity Fees	520,300.00	3,200,000.00	2,679,700
	Corn Grinding Mill License Fee	0.00	105,300.00	105,300
	Registration of Contractors Fees	0.00	450,000.00	450,000
	Tender Fees	0.00	0.00	0
	Native Tobacco (Utaba) Lic	0.00	0.00	0
	Truck License	0.00	0.00	0
	Registration of Birth and Death	20,000.00	750,000.00	730,000
	Building Registration fees	0.00	148,000.00	148,000
	Cottage Industry Fees	0.00	74,000.00	74,000

	Oil Processing/Kernel Cracking Machine Fees	0.00	14,300.00	14,300
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	14,300.00	14,300
	Ingredient Grinding License Fees	0.00	105,300.00	105,300
	Painting Spraying and Sign Writing Workshop Fees	0.00	16,300.00	16,300
	Welding Machine License Fees	0.00	21,000.00	21,000
	Electronics Radio/Television Workshop Lic. Fees	0.00	10,000.00	10,000
	Blacksmith Workshop License Fees	0.00	4,400.00	4,400
	Wood Making and Carpentry Workshop Lic Fees	0.00	30,000.00	30,000
	Printing Press License Fees	0.00	66,000.00	66,000
	Vulcanizer License Fees	0.00	14,000.00	14,000
	Panel Beater License Fees	0.00	34,000.00	34,000
	Reg. of Laundries and Dry Cleaners License Fees	0.00	11,000.00	11,000
	Motor Mechanical Workshop License Fees	0.00	50,000.00	50,000
	Surface Kerosene Tank License Fees	0.00	0.00	0
	Photocopying and Document Service License Fees	0.00	162,000.00	162,000
	Block Making with Machine License Fees	0.00	58,000.00	58,000
	Sewing Institute License Fees	0.00	33,000.00	33,000
	Hair Dressing/Barbing Salon License Fees	0.00	216,000.00	216,000
	Advertisement License Fees	0.00	250,000.00	250,000
	Sales of Unserviceable Stores License Fees	0.00	0.00	0
	Hire Charges/Heavy Equipment Fees	0.00	0.00	0
	Customary Right of Occupancy Fees	80,000.00	0.00	(80,000.
	Building Plan Fees	0.00	82,000.00	82,000
	Legislative of Youth Movement	0.00	0.00	0
	Sub-Total Licenses, Fines and Fees	2,169,116.32	58,973,142.00	56,804,025
3.4	<u>EARNINGS FROM COMMERCE:</u>			
	Market Toll/Stallage Fees	0.00	1,450,000.00	1,450,000
	Motor Park Toll	0.00	440,000.00	440,000
	Slaughter House Fees	0.00	600,000.00	600,000
	Earnings from Transport	0.00	2,459,500.00	2,459,500
	Earnings from Agricultural Undertakings	0.00	1,500,000.00	1,500,000
	Sub-Total Earnings from Commerce	0.00	10,049,522.00	10,049,522
3.5	<u>RENT ON LOCAL GOVERNMENT PROPERTY:</u>			
	Rent on Local Government Quarters	0.00	0.00	0
	Rent on Other Local Government Buildings	0.00	0.00	0
	Rent on Other Local Government Landed Property	0.00	0.00	0
	Land Rent Under the Use Act	0.00	0.00	0
	Sub-Total Rent on Local Government Property	0.00	0.00	0
3.6	<u>INTEREST/REPAYMENTS AND DIVIDENDS:</u>			
3.6.1	<u>INTEREST/REPAYMENTS:</u>			
	Interest on Repayment of Motor Veh. Loan/Advanc	0.00	0.00	0
	Interest on Repayment of Motorcycle Loan/Adv.	0.00	0.00	0
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0
	Interest on Saving Accounts	0.00	0.00	0
	Interest on Fixed Deposits	0.00	0.00	0
	Others	0.00	0.00	0
	Sub-Total Interest/Repayments	0.00	0.00	0

3.6. 2	<u>DIVIDENDS:</u>			
	Dividends on Stocks	0.00	0.00	0
	Dividends on Shares	0.00	0.00	0
	Others	<u>0.00</u>	<u>0.00</u>	<u>0</u>
	Sub-Total Dividends	0.00	0.00	0
	Grand Total Interest/Repayments and Dividends	0.00	0.00	0
3.7	<u>GRANTS/AID AND REIMBURSEMENTS:</u>			
3.7. 1	<u>INTERNAL AID/GRANTS:</u>			
	Grants from Federal Government	0.00	0.00	0
	Grants from State Government	0.00	0.00	0
	Others Grants	<u>0.00</u>	<u>0.00</u>	<u>0</u>
	Sub-Total Internal Aid/Grants	0.00	0.00	0
3.7. 2	<u>REIMBURSEMENTS:</u>			
	Re-imburement	0.00	0.00	0
	Others	<u>0.00</u>	<u>0.00</u>	<u>0</u>
	Sub-Total Re-imburement	0.00	0.00	0
	Grand Total Grants/Aid and Re-imburements	0.00	0.00	0
3.8	<u>MISCELLANEOUS REVENUE:</u>			
	Recovery of Losses and Overpayments	0.00	0.00	0
	Payment in Lieu of Resignation Notice	0.00	0.00	0
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0
	Sales of Publications, Maps and Plans	0.00	0.00	0
	Hiring of Chairs and Canopies	0.00	0.00	0
	Others (Miscellaneous)	0.00	0.00	0
	Internal Loans	0.00	<u>0.00</u>	<u>0</u>
	Sub-Total Miscellaneous Revenue	0.00	0.00	0
4	<u>OTHER CAPITAL RECEIPTS:</u>			
	Surplus from Sales of Property, Plant/Equipt. (PPE)	0.00	0.00	0
	Others	<u>0.00</u>	<u>0.00</u>	<u>0</u>
	Total Capital Receipts	0.00	0.00	0
	TOTAL- INTERNALLY GENERATED REVENUE	2,514,116.32	100,364,535.00	97,850,418
5	<u>PERSONNEL COST:</u>			
5.1	<u>CONSOLIDATED REV. FUND CHARGES:</u>			
	The LGC Executive / Legislature	9,000,000.00	105,000,000.00	96,000,000
	Local .Govt. Devt. Areas (Coordinator & Members)	4,800,000.00	0.00	(4,800,000.
	Community Govt. Council (PG Allowances)	<u>7,200,000.00</u>	<u>20,000,000.00</u>	<u>12,800,000</u>
	Sub-Total Consolidated Revenue Fund Charges	21,000,000.00	125,000,000.00	104,000,000
5.2	<u>PERSONNEL EMOLUMNET:</u>			
	Administration		0.00	
	Finance		0.00	
	Medical and Health		0.00	
	Planning Research and Statistics		0.00	

	Agricultural and Natural Resources		0.00	
	Works, Transport and Housing		0.00	
	Information, Education and Social Welfare		0.00	
	Local Govt. Workers Salary (End to End Payment iro Automated Salary Payment System)	451,336,531.75	559,638,440.00	108,346,908
	Salaries/ Emoluments :- Primary Education(automated payment system)	265,557,700.16	0.00	(265,557,700)
	Salaries/ Emoluments :- Jnr Secondary Education(automated)	113,629,311.33	0.00	(113,629,311)
	Salaries and Allowances Council of Traditional Rulers	37,072,391.72	0.00	(37,072,391)
	Pensions and Gratuity for Local Govt. Retirees	262,856,750.48	0.00	(262,856,750)
	Sub-Total Personnel Cost	1,130,452,685.44	559,638,440.00	(570,814,245)
5.3	<u>MISCELLANEOUS:</u>			
	NSCDC	0.00	5,500,000.00	5,500,000
	Adult Instructors	0.00	7,200,000.00	7,200,000
	Casual Security Men	0.00	0.00	0
	Imo Community Watch	0.00	4,100,000.00	4,100,000
	Postal Agents	0.00	1,200,000.00	1,200,000
	ENTRACCO	0.00	0.00	0
	Disable50	0.00	1,500,000.00	1,500,000
	I.T Students	0.00	500,000.00	500,000
	Others	0.00	184,575,685.00	184,575,685
	Total	0.00	204,575,685.00	204,575,685
5.4	<u>PERSONNEL ANALYSIS:</u>			
	Total Number of Employees at the Beginning of the Year	176,746,694.43	0.00	
	Total Number of Employees Employed in the Year	1,749,730,873.46	0.00	
	Total Number of Employees Retired/Transferred or Left During the Year		0.00	
	Total Number of Employees at the End of the Year		0.00	
6	<u>OVERHEAD COST:</u>			
6.1	<u>OVERHEAD COSTS BY FUNCTION:</u>			
	Travel and Transport	906,200.00	8,605,000.00	9,511,200
	Utility Services	0.00	2,390,000.00	2,390,000
	Telephone and Postal Services	50,000.00	527,500.00	477,500
	Stationery and Printing	4,986,500.00	6,200,000.00	1,213,500
	Maintenance of Office Furniture and Equipment	290,000.00	5,440,000.00	5,150,000
	Maintenance of Vehicle and Capital Assets	5,830,000.00	6,230,000.00	400,000
	Consultancy and Professional Services	0.00	0.00	0
	Training, Staff Development and Welfare	100,000.00	8,392,500.00	8,292,500
	Entertainment and Hospitality	18,643,120.00	3,130,000.00	(15,513,120)
	Miscellaneous Expenses	70,960,516.51	7,345,000.00	(63,615,516)
	Provision of Service Materials	0.00	5,845,500.00	5,845,500
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils. Sanitation	74,980,357.92	0.00	74,980,357
	Sub Total Overhead Cost By Function	176,746,694.43	54,105,500.00	(122,641,194)
	Previous Years Retired Advances	36,187,620.00	0.00	(36,187,620)
	Grand Total Overhead Cost	140,559,074.43	54,105,500.00	(86,453,574)
6.2	<u>OVERHEAD COSTS BY SECTORS (DEPT):</u>			
	The Council	49,137,000.00	11,160,000.00	(37,977,836)
	Administration	34,964,500.00	8,295,000.00	(26,669,500)
	Finance	15,071,836.51	5,145,000.00	(9,926,836)
	Medical and Health	843,000.00	7,770,000.00	6,927,000

	Planning Research and Statistics	1,320,000.00	4,410,000.00	3,090,000.00
	Agricultural and Natural Resources	0.00	8,610,000.00	8,610,000.00
	Works, Transport and Housing	430,000.00	4,410,000.00	3,980,500.00
	Information, Education and Social Welfare	0.00	4,305,000.00	4,305,000.00
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils cut across various Sectors	74,980,357.92	0.00	74,980,357.92
	Total Overhead Cost by Sector (Department)	176,746,694.43	54,105,500.00	(122,641,194.43)
7	Security Vote	24,000,000.00	0.00	(24,000,000.00)
8	Integrated Farms Projects	0.00	0.00	0.00
9	Palliative	0.00	0.00	0.00
10.	<u>CAPITAL PROJECT:</u>			
	Construction of 48 Open Shops	0.00	0.00	0.00
	Reticulation of Water and Electricity Lines	3,640,800.00	70,000,000.00	66,359,200.00
	Grading of Rural Roads	40,050,000.00	500,000,000.00	459,950,000.00
	Production and Supply of Paints	5,832,400.00	82,000,000.00	76,167,600.00
	Repair of Council Vehicles	3,000,000.00	0.00	(3,000,000.00)
	Repair of damaged Roof	1,098,300.00	70,000,000.00	68,901,700.00
	Local Government Joint Projects	1,258,600,000.00	0.00	(1,258,600,000.00)
	Environmental Projects	10,553,300.00	55,000,000.00	44,446,700.00
	Others	0.00	<u>471,315,013.00</u>	<u>471,315,013.00</u>
	Various Capital expenditures incurred by BLGCA for Local Govt. Councils	<u>426,698,603.09</u>	<u>0.00</u>	<u>(426,698,603.09)</u>
	Total Capital Project	1,749,473,403.09	1,248,315,013.00	(501,158,390.00)
	Previous Years' Retired Advance on Projects	16,174,800.00	0.00	(16,174,800.00)
	Grand Total	1,733,298,603.09	1,248,315,013.00	(484,983,590.00)

			2023 N'm	2022 N'm
11	<u>CASH BALANCE:</u>			
	Cash-at-Hand		<u>474,965.08</u>	<u>1,035,165.08</u>
	Sub-Total Cash		474,965.08	1,035,165.08
12	<u>BANK BALANCE:</u>			
	<u>Name of Bank</u>	<u>Account Name</u>	<u>Account Number</u>	
	Zenith Bank Plc.	Nwangele L/Govt. A/c	1010828882	5.63
	Zenith Bank Plc.	Salary Account	1013982501	2,838.73
	ECO Bank Plc.	Integrated Farm Proj. Acct.	2352173251	252,507.37
	ECO Bank Plc.	Rescue Mission Team A/C	5093073200	11,024.39
	Access Bank Plc.	Nwangele L/Govt. A/c	0068798337	136.37
	FCMB Plc.	-do-	1428548027	97,327.04
	UBA Plc.	IGR	1022775653	104,363.00
	UBA Plc.	Share Property A/C	1022780813	95,495,447.92
	UBA Plc.	Salary A/C	1022775660	221,847.83
	UBA Plc	-do-	1015589522	8,559.14
	UBA Plc	Imprest A/c	2296095955	31,658.14
	Sub-Total Bank		96,225,715.56	48,056,835.55
	Grand Total Cash and Bank Equivalent		96,700,680.64	49,092,000.63

		2023 N'm	2022 N'm
13	<u>SALARY ADVANCE</u>		
	Salary Advance	0.00	0.00
	Sub-Total Salary Advance	0.00	0.00
14.1	<u>IMPREST:</u>	2023	2022
1.	Hon. Clifford Orjiakor	5,940,000.00	5,940,000.00
2.	Korie, J.O (DAGS)	1,937,000.00	1,937,000.00
3.	Uhegbu Mercy (TR)	777,500.00	777,500.00
4.	Njoku H.I.S	610,000.00	610,000.00
5.	Ohankwere Agnes	300,000.00	300,000.00
6.	Ibezim Blessing	560,000.00	560,000.00
7.	Anukam Patience N.	610,000.00	610,000.00
8.	NwosuUchenna	1,320,000.00	1,320,000.00
9.	Iroh Patrick	495,000.00	495,000.00
10.	Ogu Ben	4,010,000.00	3,350,000.00
11.	Obigwe Blessing	2,702,000.00	3,302,000.00
12.	AguChuks	400,000.00	400,000.00
13.	Hon. Akwaiwu Bona	4,128,730.96	4,128,730.96
14.	Irojiogu; O.J	540,000.00	540,000.00
15.	AlaomaNwosu	1,320,000.00	1,320,000.00
16.	Hon. Iheritu Henry C.	425,000.00	425,000.00
17.	NdukwuHippolite	740,000.00	740,000.00
18.	OsuohaChioma	465,000.00	465,000.00
19.	NNeke Godwin	1,420,000.00	1,420,000.00
20.	Hon. Ejiogu Tony	167,000.00	167,000.00
21.	Hon. AnochieIkenna	616,500.00	616,500.00
22.	Hon. Ohamara Eugene	166,500.00	166,500.00
23.	Running Cost C. O. C.	750,000.00	750,000.00
24.	Hon. Eziefula Onwukachi	100,000.00	100,000.00
25.	Hon. Odidinwa	100,000.00	100,000.00
26.	Hon. Onwudiwe Uchenna	100,000.00	100,000.00
27.	Hon. Richard O.	100,000.00	100,000.00
28.	Hon. Nwadike Kelechi	100,000.00	100,000.00
29.	Hon, John Ekegbu	100,000.00	100,000.00
30.	Hon. Ibegbu Nich. E.	117,000.00	117,000.00
31.	Hon. Chizobam O. Chizobam Chairman	4,500,000.00	4,500,000.00
32.	-do-	5,000,000.00	5,000,000.00
33.	Nneke Godwin.	70,000.00	70,000.00
34.	Alaoma Nwosu	50,000.00	50,000.00
35.	Anokam P.	50,000.00	50,000.00
36.	Ndukwu H.	25,000.00	25,000.00
37.	Uche N.	25,000.00	25,000.00
38.	Iroh P.	25,000.00	25,000.00
39.	Njoku H. I.	25,000.00	25,000.00
40.	Ifeanyi Onyejiaka	25,000.00	25,000.00
41.	Blessing O.	25,000.00	25,000.00
42.	Osuolla Chioma	210,000.00	210,000.00
43.	Blessing Chioma	25,000.00	25,000.00
44.	Blessing Ibe	75,000.00	75,000.00
45.	Running Cost C. O. C.	25,000.00	25,000.00

46.	Hon. Ben Ekpe	400,000.00	400,000.00
47.	-do-	400,000.00	400,000.00
48.	Anthony Ejiogu	67,000.00	67,000.00
49.	IkennaAnochie	66,500.00	66,500.00
50.	Kelechi Nwadike	50,000.00	50,000.00
51.	Odukanma J.	50,000.00	50,000.00
52.	OduChima	250,000.00	250,000.00
53.	Okoro Chris	250,000.00	250,000.00
54.	Amaechi Emmanuel	250,000.00	250,000.00
55.	Ekele C. Osiwu	250,000.00	250,000.00
56.	Ejiogu Ambrose	250,000.00	250,000.00
57.	Okonkwo Marcel	0.00	0.00
58.	Obinna Richard	50,000.00	50,000.00
59.	Charles Enyioha	50,000.00	50,000.00
60.	Hon. Cosmos Iwuagwus	1,400,000.00	5,600,000.00
61.	Dike R.O	1,800,000.00	1,800,000.00
62.	Chukwu C.N	900,000.00	900,000.00
63.	Onyeamauwa Okeke	540,000.00	540,000.00
64.	Orji Charles	620,000.00	620,000.00
65.	Anyanwu Nnamdi	60,000.00	60,000.00
66.	Okafor J.E	1,260,000.00	1,260,000.00
67.	Nlemchukwu Beneth	1,260,000.00	600,000.00
68.	Okonkwo Marcel	800,000.00	500,000.00
69.	Anyiam Chisa	650,000.00	500,000.00
70.	Hon. Nkeiruka Iwuagwu	1,000,000.00	1,000,000.00
71.	Eziefulle Frances O.	50,000.00	50,000.00
72.	John Ekegbu	50,000.00	50,000.00
73.	Ibegbu Jude E.	50,000.00	50,000.00
74.	OnwudiweUchenna	50,000.00	50,000.00
75.	-do-	66,000.00	66,000.00
76.	IkennaAnochie	22,000.00	22,000.00
77.	Hon. Ejiogu Anthony	36,000.00	36,000.00
78.	Hon. Eugene Ohamara	22,000.00	22,000.00
79.	Hon. OkeyOnuajiaku	8,400,000.00	8,400,000.00
80.	Justina Ukaegbu	865,000.00	865,000.00
81.	Nwosu Charles	480,000.00	480,000.00
82.	Nkemachukwu B,	320,000.00	320,000.00
83.	Hon. Emma Egbujioha	250,000.00	250,000.00
84.	Ndubuisiaku Chinedu	250,000.00	250,000.00
85.	Ibeanusi Josephine	250,000.00	250,000.00
86.	Obinamaka Uzoma	250,000.00	250,000.00
87.	Jogehe Ekeogu	250,000.00	250,000.00
88.	Getrude Obiefula	200,000.00	200,000.00
89.	Dike R.O. (DAGS)	1,780,000.00	1,780,000.00
90.	Chukwu C.N. (TR)	660,000.00	660,000.00
91.	Onyemauwa Okeke (HPM)	480,000.00	480,000.00
92.	Orji Charles (IA)	220,000.00	220,000.00
93.	Nlemchukwu B.O. (HOD Agric)	1,260,000.00	1,260,000.00
94.	Okonkwo Marcel (Clerk)	674,000.00	674,000.00
95.	Anyiam Chisa (Cashier)	750,000.00	750,000.00
96.	Chiadikaobi .U. (Ag. HOD Works)	120,000.00	120,000.00
97.	Adibemma Marcel	60,000.00	60,000.00
98.	Anyanwu Nnamdi	420,00.00	420,00.00

99.	Onyemadir iChimezie (Cashier)	100,000.00	100,000.00
100.	Hon. Alex Ahanonu	560,000.00	560,000.00
101.	Hon. Chidi Aguocha	560,000.00	560,000.00
102.	Hon. Chinaka Nwosu	560,000.00	560,000.00
103.	Hon. Francis Ewuzie	560,000.00	560,000.00
104.	Hon. Ijeoma Oi	560,000.00	560,000.00
105.	Hon. <u>UcheEgbuzie</u>	560,000.00	560,000.00
106.	Hon. Onyinye Uzoigbo	560,000.00	560,000.00
107.	Hon. Martin Azodo	280,000.00	560,000.00
108.	Hon. Daniel Iwuanyanwu	280,000.00	560,000.00
109.	Hon. Ethel Ndukwe	200,000.00	560,000.00
110.	Hon. Ndubuaku Chinedu	560,000.00	560,000.00
111.	Hon. Chibuike Ezedike	560,000.00	560,000.00
112.	Hon. Chijioke Obi	560,000.00	560,000.00
113.	Hon. Mrs. Nkiruka Iwuanyanwu (Chairperson)	300,000.00	300,000.00
114.	Hon. Emmanuel Egbuiah	50,000.00	50,000.00
115.	Hon. Ejiogu Ambrose	50,000.00	50,000.00
116.	Hon. Amaechi Emmanuel .C.	50,000.00	50,000.00
117.	Hon. Joseph Ibuike	50,000.00	50,000.00
118.	Hon. Obiamaka Uzoma	50,000.00	50,000.00
119.	Hon. ChimaOdu	50,000.00	50,000.00
120.	Hon. Getrude Obiefule	50,000.00	50,000.00
121.	Hon. Ekeogu Joseph	50,000.00	50,000.00
122.	Hon. Chris Akano	50,000.00	50,000.00
123.	Hon. Ekele Longinus	50,000.00	50,000.00
124.	Hon. Alex Ahanonu	420,000.00	700,000.00
125.	Hon. Ndubuaku Chinedu	700,000.00	700,000.00
126.	Unnaka Stanley Nwosu	700,000.00	700,000.00
127.	Rev. Daniel Paulinus	700,000.00	700,000.00
128.	Hon. Obi Ijeoma Clara	700,000.00	700,000.00
129.	Hon. Chijioke Obi	700,000.00	700,000.00
130.	Hon. Ethel Ndukwe	700,000.00	700,000.00
131.	Hon. Aguocha Chidi	420,000.00	700,000.00
132.	Hon. Eunice Ogbonna	700,000.00	700,000.00
133.	Hon. Egbuzie Vensinus Uche	420,000.00	700,000.00
134.	Hon. Azodo Martins	700,000.00	700,000.00
135.	Hon. Ezedike Valentine	420,000.00	700,000.00
136.	Hon. Ozugbo Enyi	700,000.00	700,000.00
137.	Hon. Okey Onyejiaka	0.00	0.00
138.	Afor Maxwell	360,000.00	480,000.00
139.	Izuawuba Kelechi	120,000.00	360,000.00
140.	Nwaiwu Happiness	720,000.00	720,000.00
141.	Amaefule Charles	550,000.00	550,000.00
142.	Ezeala Charles	1,320,000.00	600,000.00
143.	Hon. Mbachu Charles	4,200,000.00	2,800,000.00
144.	Hon. Mbachu Julie	200,000.00	400,000.00
145.	Onunkwo Eric	1,320,000.00	660,000.00
146.	Ozuligbo Chinyere	(130,000.00)	0.00
147.	Onukagha Ahamefule	90,000.00	0.00
148.	Engr. Onwubiko Ernest	480,000.00	0.00
	Total Imprest	96,790,730.00	99,200,730.00
15	SERVICE ADVANCES	2023	2022

15.1	<u>PROJECT ADVANCES:</u>		
	<u>i. INTEGEATED FARM PROJECT:</u>		
	1. Mr. Iroh Patrick	1,991,000.00	1,991,000.00
	2. Mr. Iroh Patrick	3,785,671.53	3,785,671.53
	3. Nwachukwu Beneth O.	<u>1,000,000.00</u>	<u>1,000,000.00</u>
	Sub-Total Integrated Farm Project	6,776,671.53	6,776,671.53
15.2	<u>ii. CHAPEL PROJECT</u>		
	Hon. Orjiakor Clifford	<u>12,800,000.00</u>	<u>12,800,000.00</u>
	Sub-Total Chapel Project	12,800,000.00	12,800,000.00
15.3	<u>iii. GRADING OF RURAL ROADS:</u>		
	Hon. Orjiakor Clifford	22,000,000.00	22,000,000.00
	Arch. Nwosu Uchenna	24,000,000.00	24,000,000.00
	Anyanwu N.C	900,000.00	900,000.00
	Engr. Izuawuba K. C.	<u>(10,844,800.00)</u>	<u>10,000,000.00</u>
	Sub-Total Grading of Rural Roads	36,055,200.00	56,900,000.00
15.4	<u>iv. RENOVATION OF BUILDING/EXT. OF ELECTRICITY& OTHERS</u>		
	Arch. Nwosu Uchenna	2,105,000.00	2,105,000.00
	Engr. Onwubiko Ernest	<u>15,000,000.00</u>	<u>10,000,000.00</u>
	Sub-Total Renovation of Buildings/Ext. of Electricity	17,105,000.00	12,105,000.00
15.5	<u>v. MOWING MACHINE/INSTALLATION OF SOFTWARE</u>		
	Arch. Nwosu Uchenna	415,000.00	415,000.00
	Mr. Ikeobi Rowland	<u>5,000.00</u>	<u>5,000.00</u>
	Sub-Total Mowing Machine/Computer Software	420,000.00	420,000.00
15.6	<u>vi. INSTALLATION OF SOLAR STREET LIGHT</u>		
	Engr. Izuawuba K. C.	<u>0.00</u>	<u>10,000,000.00</u>
	Sub-Total Installation of solar street Light	0.00	10,000,000.00
15.7	<u>OTHER SERVICE ADVANCE:</u>	2023	2022
1	Golden Ibezim	295,000.00	295,000.00
2	Oparaugo P. C.	259,970.00	259,970.00
3	Ireka R. A.	1,714,000.00	1,714,000.00
4	Owuama Kingsley	402,920.00	402,920.00
5	Okpara H. U.	404,000.00	404,000.00
6	Okoji Kate	<u>(645,350.00)</u>	<u>(645,350.00)</u>
7	OkwaraCallista	190,000.00	190,000.00
8	Iwueze Max	390,540.00	390,540.00
9	Aku T. N.	471,791.66	471,791.66
10	Barr Eronini	235,000.00	235,000.00
11	EmetoBanabas	770,500.00	770,500.00
12	Acholonu E. N.	234,650.00	234,650.00
13	Maureen Chimere	110,000.00	110,000.00
14	NjokuUgochukwu	75,000.00	75,000.00
15	NnebuoChidinma	81,000.00	81,000.00
16	Amechi L.	45,000.00	45,000.00
17	Ukanero B. O.	142,440.00	142,440.00
18	Okereke Lily	60,000.00	60,000.00
19	AjokuAugustina	<u>(17,500.00)</u>	<u>(17,500.00)</u>
20	MartinaOnyegbule	60,000.00	60,000.00
21	Orji Livina	50,000.00	50,000.00

22	Okonkwo Susan	60,000.00	60,000.00
23	Azunna Veronica	(30,000.00)	(30,000.00)
24	Nzeoma L. N.	960,000.00	960,000.00
25	Nwachukwu E. H. C.	5,200,591.44	5,200,591.44
26	Okereke Victor	783,500.00	783,500.00
27	Duru Godfrey	213,500.00	213,500.00
28	EgesonEdua	34,875.00	34,875.00
29	Onyenafor D. C.	605,991.50	605,991.50
30	Uzoma Linus	1,500,000.00	1,500,000.00
31	Hon. Philip Uwazuruonye	6,326,205.78	6,326,205.78
32	Hon. Foeman Osuagwu	1,900,000.00	1,900,000.00
33	Nzeogu E.A	4,700.00	4,700.00
34	Sir C.A.Onuoha	3,863,830.00	3,863,830.00
35	Nwadije T.I	117,000.00	117,000.00
36	L.C Nwosu	56,000.00	56,000.00
37	Mbaukwu J.U	313,360.00	313,360.00
38	Madumere Mercy	1,000.00	1,000.00
39	Oduah G. I.	599,000.00	599,000.00
40	Macdonald Njoku	31,230.00	31,230.00
41	Odoemenam K.	74,000.00	74,000.00
42	ObianujuEtche	3,300.00	3,300.00
43	Nwagbara G. O.	9,620.00	9,620.00
44	Iguokwe Helen	22,530.00	22,530.00
45	EkwekaLovenda	62,070.00	62,070.00
46	Odawu Johnson	2,000.00	2,000.00
47	Nwogurugwu Basil	850,000.00	850,000.00
48	Ejiogu Stanley	2,000.00	2,000.00
49	Ngbili C. I.	93,950.00	93,950.00
50	Chief D. Nwaogu	110,000.00	110,000.00
51	Ukamero B. O.	46,800.00	46,800.00
52	Abadullalhi U.	75,000.00	75,000.00
53	Ahamefule A. C.	171,000.00	171,000.00
54	Alozie John	100,000.00	100,000.00
55	Oprurm Paschal	4,000.00	4,000.00
56	Onugba Bernard	26,500.00	26,500.00
57	Councilor Iwuala C. U.	20,175.00	20,175.00
58	Councilor Ekezie Hilary	7,500.00	7,500.00
59	Councilor Ekwugo D. O.	7,500.00	7,500.00
60	Theresa Nzeaka	7,500.00	7,500.00
61	CosmasIwuchukwu	26,150.00	26,150.00
62	Mene F. O.	72,700.00	72,700.00
63	Okechukwu P.	713,030.00	713,030.00
64	IheanyiEchefu	29,365.00	29,365.00
65	Kelin J. Obi	36,750.00	36,750.00
66	Onwubu Maureen	207,430.00	207,430.00
67	Iweke V.	2,724,540.00	2,724,540.00
68	Onwugharanye J. N.	5,021,843.67	5,021,843.67
69	UkpoguChioma	1,070.00	1,070.00
70	Orisakwe M.	1,000.00	1,000.00
71	Akabundu John	300,000.00	300,000.00
72	Ogbuoge George	50,000.00	50,000.00
73	Udunze Samuel	13,800.00	13,800.00
74	Ogbuneke Isabella	2,200.00	2,200.00
75	Ugbabi C. L.	40,000.00	40,000.00

76	Okereke A. N.	10,000.00	10,000.00
77	Evobiri E. U.	30,000.00	30,000.00
78	Doris E. U.	30,000.00	30,000.00
79	Okereke Charity C.	35,000.00	35,000.00
80	Onyeneke E. A.	1,659,395.25	1,659,395.25
81	Mmaigbo D. O.	265,694.00	265,694.00
82	Louisa Obi	1,350.00	1,350.00
83	Osuigwe B. N.	1,211,000.00	1,211,000.00
84	Igbo G. E.	2,101,550.00	2,101,550.00
85	Duru F. N.	1,139,250.00	1,139,250.00
86	Amaechi A. O.	10,000.00	10,000.00
87	Ekwe C. U.	27,500.00	27,500.00
88	AmadAnozie	1,707,090.00	1,707,090.00
89	H. C. U. Iwueke	4,717,500.00	4,717,500.00
90	Eke C. C.	358,004.00	358,004.00
91	NwoguOby	2,837,000.00	2,837,000.00
92	Hon. Councilor Eunice A. Duru	1,079,950.00	1,079,950.00
93	Hon. SabastineAchisim	1,327,950.00	1,327,950.00
94	Hon. Kingsley Acholonu	1,288,990.00	1,288,990.00
95	Augustine Ohawunne	1,197,330.00	1,197,330.00
96	Lambert Ohanwe	2,426,330.00	2,426,330.00
97	Ogaraku Aloysius O.	1,168,330.00	1,168,330.00
98	Igbokwe Kennedy	1,168,330.00	1,168,330.00
99	Duru Christopher	782,330.00	782,330.00
100	Bethrand O. Ucheka	1,080,330.00	1,080,330.00
101	Okonkwo H. C.	129,080.98	129,080.98
102	Hon. EjikeNzeka	2,833,291.00	2,833,291.00
103	Dr. Emma Iwueke	208,870.00	208,870.00
104	Chukwu M. C.	4,000.00	4,000.00
105	Anyanwu S. U.	2,360,654.00	2,360,654.00
106	Okieke D. C.	50,000.00	50,000.00
107	Ihenacho M. C.	5,000.00	5,000.00
108	Opara Gladys	2,100.00	2,100.00
109	Duru U. Ikenna	4,000.00	4,000.00
110	Egbujor Emmanuel	1,823,000.00	1,823,000.00
111	Iheanetu B. S. O.	212,620.00	212,620.00
112	Obasi I. N.	(1,180,000.00)	(1,180,000.00)
113	Egwom Oliver	155,000.00	155,000.00
114	Ozigbo Victoria	302,800.00	302,800.00
115	NwaneriOnyenuforo	302,000.00	302,000.00
116	Egwuim Kennedy	50,000.00	50,000.00
117	Ndukam J. O.	4,535,306.00	4,535,306.00
118	Oguzie J. O.	485,345.00	485,345.00
119	Godfrey Onwuzuruoha	19,650.00	19,650.00
120	AlaomaNwosu	1,677,200.00	1,677,200.00
121	G. I. Ijeoma	790,000.00	790,000.00
122	D. I. Onyeananu	2,449,000.00	2,449,000.00
123	M. U. Njamanze	1,650,392.00	1,650,392.00
124	Theodore Nwadike	65,000.00	65,000.00

125	Promise M.O.D. Duke	2,385,500.00	2,385,500.00
126	Dike K. C.	7,000.00	7,000.00
127	C. E. Enyidede	2,393,789.50	2,393,789.50
128	Hon. J. C. Nwosu	1,369,330.00	1,369,330.00
129	Ibeh C. C.	36,000.00	36,000.00
130	Owunna S. A.	29,000.00	29,000.00
131	Onwuzurike A. A.	29,000.00	29,000.00
132	Chief Dr. S. O. Ukadike	1,330,000.00	1,330,000.00
133	Chief G.O.C. Iwuala	240,000.00	240,000.00
134	Chief Emeh R. N.	240,000.00	240,000.00
135	Chief Nkpadobi A.	40,000.00	40,000.00
136	Chief C. D. C. Ibeh	240,000.00	240,000.00
137	Eke Peter C.	2,671,801.76	2,671,801.76
138	Ekpeama A. Jones	2,000.00	2,000.00
139	Godfrey Duru	43,000.00	43,000.00
140	H. I. Enwerem	1,500.00	1,500.00
141	Akpaka Edith	50,000.00	50,000.00
142	B. U. Dikeukwu	8,000.00	8,000.00
143	Barr. UcheUkadike	40,000.00	40,000.00
144	R. C. Okwara	19,000.00	19,000.00
145	Onukwugha M.	7,800.00	7,800.00
146	Anthony Ezekwem	2,500.00	2,500.00
147	Nwokej E.	17,200.00	17,200.00
148	BenjiAzike	3,271,605.88	3,271,605.88
149	ChimezieAkwaifu	980,000.00	980,000.00
150	Mike Akwaifu	3,149,250.00	3,149,250.00
151	SabastineAnyadoh	2,830,000.00	2,830,000.00
152	Uzoma Florence	1,439,000.00	1,439,000.00
153	ChineyereAzuike	1,209,165.42	1,209,165.42
154	Nwaozuzu Alex	120,000.00	120,000.00
155	Udushirinwa C. E.	910,000.00	910,000.00
156	ChibuzorUzoma A. Queen	2,500.00	2,500.00
157	UzomaOnuoha	4,053,799.15	4,053,799.15
158	Ohakosim C. U.	6,370.00	6,370.00
159	Uzoukwu Anthony	1,541,700.00	1,541,700.00
160	TheophilusAzuoma	90,000.00	90,000.00
161	Ubajekwe J. E.	1,787,000.00	1,787,000.00
162	Mbanaso Charity	2,126,000.00	2,126,000.00
163	Hon. Dora Nwogu	2,870,000.00	2,870,000.00
164	Hon. UzomaOnuoha	1,297,937.34	1,297,937.34
165	Hon. A.C Uzoho	60,000.00	60,000.00
166	Hon.DanielAnyiam	90,000.00	90,000.00
167	Area Commander	150,000.00	150,000.00
168	Osuagwu Johnson	4,000.00	4,000.00
169	Okeke Foeman	11,800.00	11,800.00
170	A.C Mbamara	4,080,000.00	4,080,000.00
171	Raymond Maduforo	2,000,000.00	2,000,000.00
172	Nkwocha R. I.	345,000.00	345,000.00
173	R. O. Dike	2,450,000.00	2,450,000.00
174	A. N. Nwaribe	1,518,700.00	1,518,700.00
175	Charity Adiniegwu	250,000.00	250,000.00
176	Michael Adame	40,600.00	40,600.00

177	Ukwunna F. O.	4,000.00	4,000.00
178	AdolphusDuru	135,550.00	135,550.00
179	Ugwueze F. N.	30,000.00	30,000.00
180	Christian Nsirim	319,000.00	319,000.00
181	Nwosu Jeremiah	70,000.00	70,000.00
182	IfeomaOsuagwu	1,050,000.00	1,050,000.00
183	IjeomaMbara	120,000.00	120,000.00
184	Odingbe T.	5,000.00	5,000.00
185	Uzoho Bernard	2,234,095.48	2,234,095.48
186	Hon. (Mrs) G. Maraizu	800,000.00	800,000.00
187	Hon. (Lady) V. C. Onuoha	1,000,000.00	1,000,000.00
188	Hon. Iheanyi D. Uzoma	900,000.00	900,000.00
189	Lady B. Onyenoforo	773,000.00	773,000.00
190	Hon. C. Onwuzuruigbo	1,880,000.00	1,880,000.00
191	Ogbuji J. C.	250,000.00	250,000.00
192	Mbionwu	270,000.00	270,000.00
193	Ohagbaji M.	60,000.00	60,000.00
194	AmadiChukwuemeka	40,000.00	40,000.00
195	Ikechukwu Nathan	35,000.00	35,000.00
196	Amadi F. C.	20,000.00	20,000.00
197	EkehVitalis	160,000.00	160,000.00
198	Azuzu Stanford	290,000.00	290,000.00
199	Onyenoforo Chris	19,000.00	19,000.00
200	Duru F. C.	120,300.00	120,300.00
201	Nwosu G. N.	10,000.00	10,000.00
202	Nicholas Anaehie	254,600.00	254,600.00
203	Okonkwo H. C.	225,500.00	225,500.00
204	Anthony Uchendu D.	180,000.00	180,000.00
205	Ejiogu Esther.	300,000.00	300,000.00
206	Iwuagwu A.C	1,568,300.00	1,568,300.00
207	Izuogu K.R.O	450,000.00	450,000.00
208	Duru Joseph	10,000.00	10,000.00
209	Odom C. E.	215,000.00	215,000.00
210	Sis. Mary Ohiagbaji	20,000.00	20,000.00
211	RomanusIwumunna	157,250.00	157,250.00
212	Njoku Macdonald	14,000.00	14,000.00
213	Anna Ugbaja	32,050.00	32,050.00
214	D. N. Ubozor	815,777.00	815,777.00
215	P. O. Nguma	1,725.00	1,725.00
216	C. K. Iwu	993,280.00	993,280.00
217	U. Nwadinigwe	71,360.00	71,360.00
218	Patrick Ihekweazu	383,225.00	383,225.00
219	H. O. Ukpaogu	449,310.00	449,310.00
220	Ibezim Blessing	2,619,000.00	2,619,000.00
221	Ike Uzukwu	43,050.00	43,050.00
222	ThankGodChikwem	56,000.00	56,000.00
223	J.Echedor (CDI)	48,362.00	48,362.00
224	Gilbert Amechi	28,175.00	28,175.00
225	Duru Fabian	7,200.00	7,200.00
226	Akalonu A. U.	2,000.00	2,000.00
227	Edina M. B.	12,000.00	12,000.00
228	Asote Joy	1,350.00	1,350.00
229	C. O. C. Anyanwu	180,000.00	180,000.00

230	Ukaigwe C. U.	321,900.00	321,900.00
231	Eburuaja C. E.	161,000.00	161,000.00
232	Anyanwu C. E.	404,980.00	404,980.00
233	Acholonu A. O.	2,487,100.00	2,487,100.00
234	Mrs. Maria Achonu	716,800.00	716,800.00
235	Charity Adimegwu	151,000.00	151,000.00
236	C. U. Iweke	165,000.00	165,000.00
237	C. C. Adiole	107,900.00	107,900.00
238	L. C. Eboh	42,500.00	42,500.00
239	Mbanaso Eric	750.00	750.00
240	Tony Ohaebosim	16,960.00	16,960.00
241	Iwuoha P. C.	242,842.00	242,842.00
242	Njoku I. C.	80,000.00	80,000.00
243	Hon. Councilor C. U. Dikeukwu	7,000.00	7,000.00
244	Peter Onwuzuruike	31,590.00	31,590.00
245	Korie O. P.	1,336,024.17	1,336,024.17
246	Onwuchumba M.	446,000.00	446,000.00
247	Amaechi O. O.	6,000.00	6,000.00
248	UdomNkem O.	68,500.00	68,500.00
249	Onyeme O. P.	(26,025.00)	(26,025.00)
250	Nworisha	2,150,000.00	2,150,000.00
251	Njoku E. N.	12,150.00	12,150.00
252	Obukon S. O.	8,000.00	8,000.00
253	Jude Onwumara	200.00	200.00
254	Osuagwu S.S	359,880.00	359,880.00
255	Udema Joel	1,000.00	1,000.00
256	Azuzu Edmond	1,500.00	1,500.00
257	Ugochukwu Monica	1,500.00	1,500.00
258	Ibegwam J. C. I	868,350.00	868,350.00
259	Ezekiel Ezebuike	27,850.00	27,850.00
260	Amadi P. C.	26,900.00	26,900.00
261	Nwobi Ephraim	8,390.00	8,390.00
262	Hon. Mike Akwaiwu	1,900,000.00	1,900,000.00
263	Nwachukwu U.	5,024,087.16	5,024,087.16
264	Hon. Jerry Ibenatu	159,200.00	159,200.00
265	Hon. Ubaliekwu	150,000.00	150,000.00
266	Hon. G.C Okereke	161,000.00	161,000.00
267	Hon. C. Dibiaukwu	1,100,000.00	1,100,000.00
268	Ihenanaetu Jerome	490,000.00	490,000.00
269	Dikeukwu Fabian	600,000.00	600,000.00
270	Hon. Luke Eze	2,865,000.00	2,865,000.00
271	F. N. Onyeagusi	100,000.00	100,000.00
272	NnennaEronini	355,000.00	355,000.00
273	A. E. Iheanacho	2,159,600.00	2,159,600.00
274	Chris Chikwe	990,000.00	990,000.00
275	EkpeDorathy	2,500.00	2,500.00
276	EgbuleUchenna	8,000.00	8,000.00
277	IfeomaOkeke	9,100.00	9,100.00
278	J. C. Ogbuji	2,100.00	2,100.00
279	E.E. U. Njoku	360,000.00	360,000.00
280	Mbanaso Ben	435,500.00	435,500.00
281	Egbuka C. E.	961,355.00	961,355.00
282	Charles Akanno	913,000.00	913,000.00

283	EzeUmaka E. M.	27,000.00	27,000.00
284	Ashimole E.	30,000.00	30,000.00
285	OsuchukwuBenedith	1,200.00	1,200.00
286	Osigwe B. N.	195,500.00	195,500.00
287	Ejekam R.M.O.	94,255.00	94,255.00
288	Ukadike Chika	48,440.00	48,440.00
289	Reginald Nwocha	120,000.00	120,000.00
290	Apan Emmanuel	50,000.00	50,000.00
291	Akinlede S. S. S.	240,000.00	240,000.00
292	CosmasOnyeokoro	75,000.00	75,000.00
293	Jonas Okpeama	10,000.00	10,000.00
294	Ada Igbo	31,700.00	31,700.00
295	Dane Owaije	50,000.00	50,000.00
296	Eke John	90,000.00	90,000.00
297	AliyuSaide (DPO)	200,000.00	200,000.00
298	Emenenwaonu Doris	4,000.00	4,000.00
299	Egeron Edna	14,000.00	14,000.00
300	OgbujiJecinta	110,000.00	110,000.00
301	MantinaOgu	(4,800,000.00)	(4,800,000.00)
302	Osuala Faith O.	5,000.00	5,000.00
303	Onwumere Fidelis C.	15,000.00	15,000.00
304	ObiakorMbnadime	(3,500,000.00)	(3,500,000.00)
305	MbaomaNdidi F.	9,000.00	9,000.00
306	Agikwa E. E.	3,000.00	3,000.00
307	Olivia Onuoha	2,000.00	2,000.00
308	NwosuUchenna	845,579.78	845,579.78
309	Odoemena P.	10,000.00	10,000.00
310	Ezeogu Felicia	9,650.00	9,650.00
311	Nwanyerisi	180,000.00	180,000.00
312	Patrick Iwu	210,000.00	210,000.00
313	Umealakwe C. E.	751,000.00	751,000.00
314	Joseph Veronica	196,000.00	196,000.00
315	Anyanwu P. A.	2,000.00	2,000.00
316	Okorie Mary C.	250,000.00	250,000.00
317	Mberekpe R. N.	2,227,950.00	2,227,950.00
318	Onodike R.C	270,000.00	270,000.00
319	ObinnaEtukemaka	920,000.00	920,000.00
320	MgberemiUchenna	150,000.00	150,000.00
321	Chukwu C. N.	100,000.00	100,000.00
322	Clark of the Council	150,000.00	150,000.00
323	Goodluck C. Nwachukwu	3,475,000.00	3,475,000.00
324	Peter Uwaezuoke	48,920.00	48,920.00
325	Okolie W. O.	505,000.00	505,000.00
326	Ohazuruike J. C.	200,000.00	200,000.00
327	OkeyAmadi	100,000.00	100,000.00
328	Udeagha M. O.	130,000.00	130,000.00
329	Onuniwu C. O.	2,103,000.00	2,103,000.00
330	Oliver Eze (DPO)	120,000.00	120,000.00
331	Hon. M.K.O Mbakwe	1,250,000.00	1,250,000.00
332	Uzoma Veronica	66,000.00	66,000.00
333	Okike D. C.	100,000.00	100,000.00
334	Damian Uzoma G.	100,000.00	100,000.00
335	Anugo S.	133,000.00	133,000.00

336	EkehVitalis	20,000.00	20,000.00
337	OgarakuTochukwu	150,000.00	150,000.00
338	Ogueri R. O.	150,000.00	150,000.00
339	Nzurumike Christopher	34,000.00	34,000.00
340	Njoku B. N.	570,000.00	570,000.00
341	Onyenuforo Chris	900,000.00	900,000.00
342	NwataChikeziem	970,000.00	970,000.00
343	NkemakolamAdibe	39,500.00	39,500.00
344	Sophia Njoku	1,976,000.00	1,976,000.00
345	NwokerobiChidozie	20,000.00	20,000.00
346	Amadi Benjamin	10,000.00	10,000.00
347	Joseph F.	15,000.00	15,000.00
348	ChiomaUwazuruonye	400,000.00	400,000.00
349	L. I. Anyadoh	192,000.00	192,000.00
350	Oliver Chukwukere	45,000.00	45,000.00
351	Agbarakwe Nathaniel	18,000.00	18,000.00
352	UwalakaUchechi	16,000.00	16,000.00
353	Nwaiwu Jane	15,000.00	15,000.00
354	Ogemba Abel	20,000.00	20,000.00
355	Anorue S.C.	460,000.00	460,000.00
356	Iwu .N. Iwu	465,000.00	465,000.00
357	Hon. Happiness Nwaogataku	3,202,997.57	3,202,997.57
358	Obigwe B.A.	545,000.00	545,000.00
359	Ejiogu Jonathan	1,090,000.00	1,090,000.00
360	Emma Chams	150,000.00	150,000.00
361	Offor N.I.	10,000.00	10,000.00
362	Oparaukwu Geraldine	10,000.00	10,000.00
363	Anumudu Queen	11,000.00	11,000.00
364	M.D. Amaefule	650,000.00	650,000.00
365	Obiakor Cecilia (Hon.)	300,600.00	300,600.00
366	Nnorom Charles	1,150,000.00	1,150,000.00
367	Emenike E.O.O.	240,000.00	240,000.00
368	Ezekwem V.C.	10,000.00	10,000.00
369	Anukam D.N.	3,000.00	3,000.00
370	Ogbaka Timothy	200,000.00	200,000.00
371	OguamanamLawrette	100,000.00	100,000.00
372	Franklin Adolphus	250,000.00	250,000.00
373	Dandy Onyenaforo	250,000.00	250,000.00
374	Iheanatu Daniel	250,000.00	250,000.00
375	GetrudeObiefule	250,000.00	250,000.00
376	AdaugoChukwukere	450,000.00	450,000.00
377	Uchegbu E.C.	40,000.00	40,000.00
378	Ukado .E.	285,000.00	285,000.00
379	EzakeI Nwosu	10,000.00	10,000.00
380	Ayozie Stanley	9,000.00	9,000.00
381	AnuminiPaline .A.	672,000.00	672,000.00
382	Igwegbe J.C.I.	506,000.00	506,000.00
383	NgoziAnuiam	2,000.00	2,000.00
384	Ejiofor Anthony	33,800.00	33,800.00
385	EkezieIjeoma	10,000.00	10,000.00
386	Akamene Magnus	675,000.00	675,000.00
387	AhijuHaruna	50,000.00	50,000.00
388	Osueke M.I.	699,000.00	699,000.00

389	Obinwa .V.	10,000.00	10,000.00
390	CosmasUchenwama	20,000.00	20,000.00
391	Cletus Nlemibe	60,000.00	60,000.00
392	Patty Anyaoha	3,139,244.00	3,139,244.00
393	Onyeje Robert	50,000.00	50,000.00
399	Iwuji V.O.	21,200.00	21,200.00
400	Anukam P. N	453,900.00	453,900.00
401	Justine Amadu	50,000.00	50,000.00
402	Duruiheoma R.C.	44,000.00	44,000.00
403	Mbamara M.A.	470,000.00	470,000.00
404	AgbarakweOnyeoma	(21,400.00)	(21,400.00)
405	Okereke C.N.	3,636,000.00	3,636,000.00
406	J.N. Anyaebunwa	42,000.00	42,000.00
407	Anyanwu L.I.	180,460.00	180,460.00
408	DuruTheddeus	15,000.00	15,000.00
409	Colman Onuoha	6,000.00	6,000.00
410	Onyebuchi Emmanuel	37,300.00	37,300.00
411	Egbule Christy	30,600.00	30,600.00
412	UbamaduEucharia	40,500.00	40,500.00
413	EkwebelemAnselem	128,600.00	128,600.00
414	Iwu Edith	349,700.00	349,700.00
415	Nwachukwu Benjamin	2,000.00	2,000.00
416	James Ogbonna	26,000.00	26,000.00
417	EkwemChinedu	11,000.00	11,000.00
418	Azunna Stella	27,600.00	27,600.00
419	Ogabulo D.N.	300,000.00	300,000.00
420	Anyado Patricia	920,000.00	920,000.00
421	Okafor Marcel	24,000.00	24,000.00
422	ObiomaOkereke	(3,000.00)	(3,000.00)
423	Hon. ObiakorCentia	337,806.00	337,806.00
424	Udunze U.J.	50,000.00	50,000.00
425	Nwaneri L.E.	2,780,000.00	2,780,000.00
426	UzomaObioha	1,800,000.00	1,800,000.00
427	Henry Anyanwu	17,900.00	17,900.00
428	Ukaigwe Patricia	5,000.00	5,000.00
429	OnuohaUgochukwu	50,000.00	50,000.00
430	Hon. OkeyOnyemelusom	1,105,060.00	1,105,060.00
431	IhejirikaBenedicta	10,000.00	10,000.00
432	UcheNwachukwu	240,000.00	240,000.00
433	Onyebuchi Emmanuel	19,300.00	19,300.00
434	Ike R. O.	550,000.00	550,000.00
435	Hon. Emma Olegbe	747,000.00	747,000.00
436	Enyinnaya Victoria	54,400.00	54,400.00
437	UcheChukwukere	7,700.00	7,700.00
438	OsujiChuks	54,200.00	54,200.00
439	Augustine Asuzu	8,000.00	8,000.00
440	David Uba	2,000.00	2,000.00
441	DikeochaChinyere	12,150.00	12,150.00
442	EkwebelemAnselem	123,600.00	123,600.00
443	Agoru B.I.	10,000.00	10,000.00
444	Aguka A.I.	1,218,900.00	1,218,900.00
445	Matthew Unogu	3,000.00	3,000.00
446	EziaguChinyere	50,000.00	50,000.00

447	OlakwowaguOluwakemi	15,000.00	15,000.00
448	Uchenna .B. Igwe	1,405,000.00	1,405,000.00
449	Albert Amadi	39,501.27	39,501.27
450	ObinwaOtulemaka	90,404.59	90,404.59
451	Iwu Edith	60,000.00	60,000.00
452	Odoemena D. C.	2,000.00	2,000.00
453	NwadiIfeoma	419,200.00	419,200.00
454	Ohankwere Agnes	168,200.00	168,200.00
455	OnumaraChinwe	1,500.00	1,500.00
456	Amaechi Francisca	3,000.00	3,000.00
457	AguChuks	331,000.00	331,000.00
458	EkpeChioma	5,000.00	5,000.00
459	Nze Don. C. Amadi	63,000.00	63,000.00
460	Ibegbu James	662,910.00	662,910.00
461	Chief Korie J. O.	1,697,000.00	1,697,000.00
462	Okonkwo C. N.	1,000.00	1,000.00
474	Oguzie Victor	834,000.00	834,000.00
475	AjioguAugustina	3,000.00	3,000.00
476	Ohaka D. S.	100,000.00	100,000.00
477	Duru Theddeus	309,000.00	309,000.00
478	Rowland Ikeobi	600,000.00	600,000.00
479	Anyadoh Onyebuchi	270,000.00	270,000.00
480	Emmanuel Amaechi	200,000.00	200,000.00
481	Ejiogu Ambrose	100,000.00	100,000.00
482	Ifeanyichukwu	100,000.00	100,000.00
483	Adolphus Franklyn	1,285,000.00	1,285,000.00
484	Prince Chris Akanu	490,000.00	490,000.00
485	Unogu Mathew	433,000.00	433,000.00
486	Nkwocha Reginald	50,000.00	50,000.00
487	Ibekwe Josephine	601,000.00	601,000.00
488	Hon. ObinnaUzoma	315,000.00	315,000.00
489	Hon. Chinedu Ndubaku	315,000.00	315,000.00
490	Ekele I. Osiwu (Hon.)	315,000.00	315,000.00
491	Hon. Amarachi Chibuzo	115,000.00	115,000.00
492	Hon. Getrude Obiekule	315,000.00	315,000.00
493	Hon. Chima Odu	355,000.00	355,000.00
494	Mercy Ehirim	20,000.00	20,000.00
495	Amarachi Uju	50,000.00	50,000.00
496	Nelson Nwana	50,000.00	50,000.00
497	Chimaobi Tasie	30,000.00	30,000.00
498	Osuoha Chidi	20,000.00	20,000.00
499	Nneke Godwin	985,000.00	985,000.00
500	Alaoma Nwosu	1,035,000.00	1,035,000.00
501	Anokam Patience	25,000.00	25,000.00
502	Chizobam O. Chizobam	200,000.00	200,000.00
503	Hippolite Ndukwu	367,500.00	367,500.00
504	Duru Stella	50,000.00	50,000.00
505	Okoronkwo Marcel	50,000.00	50,000.00
506	Ogu Ben	1,495,000.00	1,420,000.00
507	Uche Nwosu	350,000.00	350,000.00
508	Njoku Henry I.	25,000.00	25,000.00
509	Blessing Obigwe	870,000.00	870,000.00
510	Blessing Ibezim	1,025,000.00	1,025,000.00

511	Osuoha Chioma	240,000.00	240,000.00
512	Hon. Odikamm Jerome	200,000.00	200,000.00
513	Hon. Eziefule Onyekachi	200,000.00	200,000.00
514	Hon. Onwudiwe Uchenna	200,000.00	200,000.00
515	Hon. Enyioha Charles	200,000.00	200,000.00
516	Richard Obinna	200,000.00	200,000.00
517	Nwosu Charles	238,500.00	238,500.00
518	Nlemachukwu Benneth	585,000.00	585,000.00
519	Ukegbu Justina	285,000.00	285,000.00
520	Ohamara Eugene	155,500.00	155,500.00
521	Ehirim G. M. N.	10,000.00	10,000.00
522	Godwill Uchendu	40,000.00	40,000.00
523	Domics Agbarakwe	10,000.00	10,000.00
524	Emenike Ihejirika	10,000.00	10,000.00
525	Hon. Okey Onyejiaka	4,656,149.11	4,656,149.11
526	Hon. Mrs. Chika Obiako	300,000.00	300,000.00
527	Nwadike Kelechi	200,000.00	200,000.00
528	Ikenna Anochie	155,500.00	155,500.00
529	Ibegbu Jude E.	200,000.00	200,000.00
530	John Ekegbu	200,000.00	200,000.00
531	Hon. Ben Ekpe	500,000.00	500,000.00
532	Okereke Onyemauwa	1,600,000.00	1,600,000.00
533	Chimezie Onyenadiri	500,000.00	500,000.00
534	Nwaiwu Happiness	(120,000.00)	15,000.00
535	Onukagha Ahaefulae	10,000.00	10,000.00
536	Onunkwo Eric .E.	80,000.00	80,000.00
537	Njoku Ifeoma	(87,620.00))	0.00
538	Benjamin N. Osigwe	10,000.00	0.00
539	Okafor Joseph	30,000.00	0.00
	Sub-Total Other Service Advances	259,177,930.46	259,285,550.46
	Grand Total Service Advance	332,334,801.99	358,287,221.99

16	UNREMITTED DEDUCTIONS:		ACTUAL 2023		2022
		BALANCE B/D N'm	DURING YEAR N'm	BALANCE C/D N'm	N'm
16.1	UNREMITTED TAXES:				
	Pay As You Earn (PAYE)	29,859,360.30	0.00	29,859,360.30	29,859,360.30
	Value Added Tax (VAT)	2,860,496.17	0.00	2,860,496.17	2,860,496.17
	Withholding Tax (WHT)	3,524,926.24	0.00	3,524,926.24	3,524,926.24
	Sub-Total Unremitted Taxes	36,244,782.71	0.00	36,244,782.71	36,244,782.71
16.2	UNREMITTED DEDUCTIONS:				
1	NULGE social welfare	695,193.00	0.00	695,193.00	695,193.00
2	NULGE Dues	(795,594.45)	0.00	(795,594.45)	(795,594.45)
3	Staff Welfare Scheme (SWA)	(47,020.21)	0.00	(47,020.21)	(47,020.21)
4	MHWU	76,600.00	0.00	76,600.00	76,600.00
5	Finance welfare	90,600.00	0.00	90,600.00	90,600.00
6	NUT	12,038.95	0.00	12,038.95	12,038.95
7	Nurses/Health	1,662,356.21	0.00	1,662,356.21	1,662,356.21
8	PSWS	69,550.00	0.00	69,550.00	69,550.00
9	Agric. Dev. Welfare	264,651.24	0.00	264,651.24	264,651.24
10	Admin. Welfare	263,809.98	0.00	263,809.98	263,809.98
11	Planning Staff	4,300.00	0.00	4,300.00	4,300.00

	Sub-Total Unremitted Deductions	2,295,485.58	0.00	2,295,485.58	2,295,485.58
	Grand Total Unremitted Deductions	38,540,268.29	0.00	38,540,268.29	38,540,268.29

17	DEPOSITS:	2022 N'm	2022 N'm
1.	Unclaimed Salaries	669,322.40	669,322.40
2.	Unclaimed Allowance	4,000.00	4,000.00
3.	Agric. Debt	95,000.00	95,000.00
4.	Amacon Global Loan	(253,038.00)	(253,038.00)
5.	Nulge Motorcycle	(51,527.00)	(51,527.00)
6.	Rent on quarters	(173,001.00)	(173,001.00)
	Total Deposits	290,756.40	290,756.40

SUPPLEMENTARY NOTES 2023
NWANGELE LOCAL GOVERNMENT COUNCIL
SUPPLEMENTARY NOTE 15

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

	MONTHS	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL
1	JAN,23	35,215,796.26	21,453,742.02	8,622,673.01	18,881,305.16	1,750,000.00	3,089,365.98	98,346,948.14		2,000,000.00	35,558,216.92	4,248,363.16	229,166,410.65
2	FEB,23	35,034,058.26	21,370,616.31	8,623,205.15	18,886,892.09	1,750,000.00	3,089,365.98	108,758,891.25	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	243,319,609.12
3	MAR,23	35,034,058.26	21,197,682.39	8,620,915.84	19,851,660.69	1,750,000.00	3,089,365.98	65,546,875.37	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	200,897,138.61
4	APR,23	34,978,618.93	21,031,669.55	8,595,556.41	19,882,274.61	1,750,000.00	3,089,365.98	52,405,787.80	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	187,539,853.36
5	MAY,23	34,978,618.93	20,832,098.86	8,591,048.49	21,733,272.07	1,750,000.00	3,089,365.98	186,131,820.81	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	322,912,805.22
6	JUN,23	34,978,618.93	20,573,099.36	8,588,684.70	22,032,506.54	1,750,000.00	3,089,365.98	65,239,337.73	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	202,058,193.32
7	JUL,23	35,827,869.87	21,087,194.92	9,354,497.25	23,223,350.80	1,750,000.00	3,089,365.98	75,602,495.03	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	215,741,353.93
8	AUG,23	35,776,212.90	20,853,466.50	9,352,493.87	23,260,387.84	1,750,000.00	3,089,365.98	93,604,936.48	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	233,493,443.66
9	SEP,23	35,860,025.55	20,679,392.75	9,340,087.51	23,654,378.80	1,750,000.00	3,089,365.98	113,816,950.85	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	253,996,781.53
10	OCT,23	35,915,250.32	21,389,134.26	9,616,724.09	23,695,694.75	1,750,000.00	3,089,365.98	283,015,461.88	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	424,278,211.37
11	NOV,23	35,915,250.32	21,358,084.53	9,615,076.56	23,874,147.15	1,750,000.00	3,089,365.98	76,814,961.49	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	218,223,466.12
12	DEC,23	61,822,153.22	33,731,518.71	14,708,348.45	23,880,879.94	1,750,000.00	3,089,365.98	173,988,813.37	8,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	362,777,659.76
	TOTAL	451,336,531.75	265,557,700.16	113,629,311.33	262,856,750.44	21,000,000.00	37,072,391.76	1,393,273,280.20	48,000,000.00	24,000,000.00	426,698,603.09	50,980,357.92	3,094,404,926.65

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

SUPPLEMENTARY NOTES 2

	<u>INTERNALLY GENERATED REVENUE (IGR):</u>		
2		2023 ₦	2022 ₦
	<u>MONTH:</u>		
	January	118,200.00	100,000.00
	February	151,800.00	33,100.00
	March	163,800.00	241,700.00
	April	304,800.00	200,400.00
	May	579,500.00	400,000.00
	June	206,100.00	357,100.00
	July	136,174.71	92,600.00
	August	213,933.23	16 ,000.00
	September	193,048.04	105,000.00
	October	214,757.89	235,100.00
	November	89,153.87	198,600.00
	December	142,848.58	<u>696,400.00</u>
	Total	<u>2,514,116.32</u>	<u>2,676,000.00</u>

EXPLANATORY NOTES 2023

NWANGELE Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,151,452,685.44
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.09
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	74,980,357.92
	TOTAL	3,094,404,926.65

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	451,336,531.75
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.16
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.35
4	Salaries and Allowances of Political Office Holders.	21,000,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.70
6	Pensions to Local Govt. Retired Staff.	262,856,750.48
	TOTAL	1,151,452,685.44

- 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:

S/ No	DESCRPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	24,000,000.00
2	Over Head Cost Released to Council of Traditional. Rulers .	27,322,450.89
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of Imprests to Local Government Officials	24,000,000.00

6	Release of Security Vote	24,000,000.00
7	Others overhead expenses direct incurred from releases to Local Government Councils	53,470,040.21
	TOTAL	176,746,694.43

4. 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 :

S/ No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,258,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.36
5	Various Expenses on Capital Jobs directly incurred by the Local Government Councils	64,174,800.00
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,749,473,403.09



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF OBOWO
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

OBOWO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Obowo Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December, 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

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

- a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services
- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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 revenue collected on a monthly basis from the State Joint Local Government Account (SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account (SJLGA) transfers. The Council's 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.

IMO STATE GOVERNMENT OF NIGERIA
OBOWO LOCAL GOVERNMENT OTOKO

Our Ref:.....

Your Ref:.....



Date: 02/01/2024

OBOWO LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED
31ST DECEMBER, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

Signed

Date:02/01/2024.

Treasurer

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

In our opinion, these Financial Statements fairly reflect the financial position of the Obowo Local Government Council as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.

.....
Treasurer

.....
Chairman

Date:02/01/2024.

Date:2nd January 2024

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF OBOWO LOCAL GOVERNMENT COUNCIL FOR THE YEAR
ENDED 31ST DECEMBER, 2023

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts of Obowo Local Government Council for the year ended 31st December, 2023 has been audited

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

RESPONSIBILITY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

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

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref:.....

Our Ref: LGC/21/B/Vol.II/2024

(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
28th June 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Obowo Local Government Council of Imo State for the year ended 31st December, 2023 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

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

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

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

OBOWO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2023

ANNUAL BUDGET 2023		Notes	2023	2022
			₦'m	₦'m
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
2,344,834,876.00	Statutory Allocation from SJLGA	1	3,057,119,188.74	2,123,704,310.00
11,448,000.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	<u>Internally Generated Revenue</u>	3		
2,279,000.00	Capitation Rate		0.00	0.00
5,300,000.00	Property Rate		420,000.00	90,000.00
43,042,300.00	Licenses, Fines, Fees and Royalty		801,400.00	738,229.00
14,264,000.00	Earnings from Commerce		0.00	1,000.00
0.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
0.00	Miscellaneous		80,000.00	0.00
0.00	Other Revenue Sources	4	0.00	0.00
64,885,300.00	Total Internally Generated Revenue		1,301,400.00	829,229.00
2,421,168,176.00	Total Inflow from Operating Activities (A)		3,058,420,588.74	2,124,533,539.00
	<u>Payments:</u>			
671,368,427.00	Personnel Cost	5	1,102,166,947.52	1,061,915,211.35
298,724,900.00	Overhead Cost	6	119,747,251.95	99,496,756.17
0.00	Security. Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	COVID-19 Palliative	9	0.00	0.00
1,354,149,610.00	Capital Expenditure	10	1,763,558,603.10	899,405,252.30
0.00	Interest Payment		0.00	0.00
2,324,242,937.00	Total Outflow from Operating Activities (B)		3,009,472,803.57	2,084,817,219.82
96,925,239.00	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		48,947,786.17	39,716,319.18

	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
<u>0.00</u>	Dividends Received		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
<u>0.00</u>	Repayment of Loans		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Financing Activities		0.00	0.00
0.00	Net Cash Flow for the Year Activities		48,947,786.17	39,716,319.18
0.00	Cash and its Equivalent as at 1/1/2023		46,786,268.04	7,069,948.86
0.00	Cash and its Equivalent as at 31/12/2023		95,734,054.21	46,786,268.04

OBOWOLOCAL GOVERNMENT COUNCIL

**FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT
31ST DECEMBER, 2023.**

	Notes	2023 N'm	2022 N'm
<u>Liquid Assets: ASSETS</u>			
Cash	11	8,952.75	372,400.00
Bank	12	95,725,101.46	46,413,868.04
Total Liquid Assets (A)		95,734,054.21	46,786,268.04
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	2,076,437.18	2,076,437.18
Imprest	14	55,289,000.00	53,249,000.00
Service Advance	15	485,134,438.18	485,134,438.18
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		542,499,875.36	540,459,875.36
TOTAL ASSETS C = (A + B)		638,233,929.57	587,246,143.40
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		636,800,719.39	585,812,933.22
Unremitted Deductions	16	1,113,995.38	1,113,995.38
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		637,914,714.77	586,926,928.60
<u>External and Internal Loans</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL& INTERNAL LOANS (E)		0.00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	319,214.80	319,214.80
Total Other Liabilities (F)		319,214.80	319,214.80
TOTAL LIABILITIES G = (D + E +F)		638,233,929.57	587,246,143.40

OBOWOLOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2022 N'm	Variance on Final Budget N'm
525,867,549.62	OPENING BALANCE 1/1/2023		585,812,933.22	0.00	0.00	0.00	(585,812,933.22)
	ADD REVENUE:						
	ALLOCATIONS						
2,123,704,310.00	Statutory Allocation from SJLGA	1	3,057,119,188.74	2,344,834,876.00	2,344,834,876.00	0.00	(712,541,783.11)
0.00	State Government IGR	2	0.00	11,448,000.00	11,448,000.00	0.00	11,448,000.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	2,279,000.00	2,279,000.00	0.00	2,279,000.00
90,000.00	Property Rate		420,000.00	5,300,000.00	5,300,000.00	0.00	4,880,000.00
738,229.00	Licenses, Fines, Fees and Royalty		801,400.00	43,042,300.00	43,042,300.00	0.00	42,240,900.00
1,000.00	Earnings from Commerce		0.00	14,264,000.00	14,264,000.00	0.00	14,264,000.00
0.00	Rent on Local Govt. Property		0.00	0.00	0.00	0.00	0.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	Miscellaneous		80,000.00	0.00	0.00	0.00	(80,000.00)
829,229.00	Total Internally Generated Revenue		1,301,400.00	64,885,300.00	64,885,300.00	0.00	63,583,900.00
0.00	Other Revenue Sources of the Local Govt	4	0.00	0.00	0.00	0.00	0.00
2,650,401,088.62	Total Revenue (A)		3,644,233,521.96	2,421,168,176.00	2,421,168,176.00	0.00	(1,223,065,345.96)
	EXPENDITURE						
1,061,915,211.35	Personnel cost	5	1,102,166,947.52	671,368,427.00	671,368,427.00	0.00	(430,798,520.52)
113,267,691.75	Overhead Cost	6	141,707,251.95	298,724,900.00	298,724,900.00	0.00	157,017,648.05
889,405,252.30	Capital Expenditure	10	1,763,558,603.10	1,354,149,610.00	1,354,149,610.00	0.00	(409,408,993.10)
2,064,588,155.40	Total Expenditure (B)		3,007,432,802.57	2,324,242,937.00	2,324,242,937.00	0.00	683,189,865.57
585,812,933.22	OPERATING BALANCE		636,800,719.39	96,925,239.00	96,925,239.00	0.00	(539,875,480.39)
	APPROPRIATIONS/TRANSFERS						
585,812,933.22	Transfer to Capital Development Fund		636,800,719.39	96,925,239.00	96,925,239.00	0.00	(539,875,480.39)
585,812,933.22	Closing Balance		636,800,719.39	96,925,239.00	96,925,239.00	0.00	(539,875,480.39)

OBOWO LOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 ₦'m		Notes	Actual 2023 ₦'m	Final Budget 2023 ₦'m	Initial Budget 2023 ₦'m	Suppl. Budget 2023 ₦'m	Variance on Final Budget ₦'m
(33,546,154.61)	Opening Balance		(96,882,005.79)	0.00	0.00	0.00	(96,882,005.79)
	ADD REVENUE						
585,812,933.22	Transfer From Consolidated Revenue Fund		636,800,719.39	0.00	0.00	0.00	(636,800,719.39)
0.00	<u>Aid and Grants</u>		0.00	0.00	0.00	0.00	0.00
0.00	<u>External Loans</u>		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
240,256,467.90	Internal Loans from Other Funds		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
792,523,246.51	TOTAL REVENUE		926,995,448.96	0.00	0.00	0.00	(926,995,448.96)
	LESS CAPITAL EXPENDITURE						
649,148,784.40	Capital Expenditure Sector		1,376,481,867.74	1,354,149,610.00	1,354,149,610.00	1,354,149,610.00	(22.332.257.74)
	<u>OTHER CAPITAL PAYMENTS</u>						
240,256,467.90	Repayments Internal Loans		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
889,405,252.30	TOTAL CAPITAL EXPENDITURE	10	1,763,558,603.10	1,354,149,610.00	1,354,149,610.00	1,354,149,610.00	(409,408,993.10)
0.00	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	0.00

(96,882,005.79)	CLOSING BALANCE		(836,563,154.14)				

OBOWO LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTES	DETAILS	2023				2022
			ACTUAL ₦	BUDGETED ₦	VARIANCE ₦	ACTUAL ₦
1.	A- SHARE OF STATUTORY ALLOCATION FROM SJLGA					
	Net share of statutory allocation for SJLGA	A	3,057,119,188.74	1,788,531,844.00	1,268,587,344.74	2,123,704,310.00
	Add: Deduction of source for loan repayment	B				
	Share of Statutory & other Agencies (NNPC Refund etc.)	C	0.00	39,765,197.00	39,765,197.00	0.00
	Share of Joint Accounts Allocation (Excess Crude)	D	0.00	64,261,214.00	64,261,214.00	0.00
	Total (Gross) SJLGA Allocation to the Local Government.		3,057,119,188.74	1,892,558,255.00	1,164,560,933.74	2,123,704,310.00
	VALUE ADDED TAX					
	Share of Value Added tax	E	0.00	452,276,621.00	452,276,621.00	0.00
	Total Value Added Tax		0.00	452,276,621.00	452,276,621.00	0.00

NOTES	DETAILS`	2023		
		ACTUAL ₦	BUDGETED ₦	VARIATION ₦
2	B. STATE GOVT. INTERNAL GENERATED REVENUE			
	Share of State Government. Internally Generated Revenue (IGR)	0.00	11,448,000.00	11,448,000.00
	Total State Government Internally Generated Revenue (IGR)	0.00	11,448,000.00	11,448,000.00
3	C-INTERNALLY GENERATED REVENUE			
3.1	CAPITATION RATE:			
	Current Capitation/Development Rate	0.00	1,629,000.00	1,629,000.00
	Arrears of Capitation Rate	0.00	650,000.00	650,000.00
	Sub-Total Capitation Rate	0.00	2,279,000.00	2,279,000.00
3.2	PROPERTY RATE			
	Current property/Tenement Rate	420,000.00	4,240,000.00	3,820,000.00
	Communication Mast	0.00	1,000,000.00	1,000,000.00
	Arrears of Property Rate	0.00	60,000.00	60,000.00
	Sub-Total Property Rate	420,000.00	5,300,000.00	4,880,000.00
3.3	LICENSES, FINES AND FEES			
	Towing of Vehicles Fees	0.00	200,000.00	200,000.00
	Obstruction and Nuisance Fees	0.00	300,000.00	300,000.00
	Bicycle License Fees	0.00	340,000.00	340,000.00
	Liquor License (wine/Beer)	0.00	150,000.00	150,000.00
	Native Liquor License	0.00	17,000.00	17,000.00
	Wheelbarrow License Fees	0.00	0.00	0.00
	Native Tobacco License	0.00	17,000.00	17,000.00
	Squatter/Hawkers Permit	0.00	510,000.00	510,000.00
	Truck Licence	0.00	500,000.00	500,000.00
	Registration of Buses/Commercial Vehicles	0.00	2,500,000.00	2,500,000.00
	Operational Business Permit	0.00	2,000,000.00	2,000,000.00
	Motorcycle License Fees	0.00	0.00	0.00
	Eating House License Fees	0.00	1,000,000.00	1,000,000.00
	Kiosk License Fees	0.00	1,000,000.00	1,000,000.00
	Bakery House License Fees	0.00	75,000.00	75,000.00
	Taxi/Buses Vehicle Emblems	0.00	0.00	0.00
	Auctioneers License Fees	0.00	500,000.00	500,000.00
	Canon Shooting License Fees	0.00	70,000.00	70,000.00
	Customary Marriage Registration Fees	60,000.00	1,250,000.00	1,190,000.00
	Dog License Fees	0.00	0.00	0.00
	Entertainment/Drumming Fees	0.00	0.00	0.00
	Control of Noise Permit	0.00	0.00	0.00
	Cinematograph License Fees	0.00	100,000.00	100,000.00
	Naming of Street Registration Fees	0.00	300,000.00	300,000.00
	Presentation of Eze	0.00	0.00	0.00
	Radio/Television License Fees	0.00	1,000,000.00	1,000,000.00
	Clubs,Cultural and Social Organization Registration Fees	10,000.00	60,000.00	50,000.00
	Identification/Oath Fees	650,000.00	2,000,000.00	1,350,000.00
	Dislodging Septic Tank License Fees	0.00	0.00	0.00
	Earning from Environmental Sanitation Services	0.00	2,500,000.00	2,500,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	100,000.00	100,000.00
	Registration of Birth and Death	0.00	200,000.00	200,000.00
	Dispensary Fees/ OPD	35,800.00	1,000,000.00	964,200.00
	Maternity Fees	45,600.00	2,000,000.00	1,954,400.00
	Corn Grinding Mill License	0.00	50,000.00	50,000.00

Laboratory Test Fees	0.00	0.00	0.00
Registration of Contractors Fees	0.00	2,000,000.00	2,000,000.00
Tender Fees	0.00	5,000,000.00	5,000,000.00
Building Plan Checking Fees	0.00	500,000.00	500,000.00
Sand Excavation Fees	0.00	400,000.00	400,000.00
Cottage Industry Fees	0.00	0.00	0.00
Oil Processing/Kernel Cracking Machine Fees	0.00	30,000.00	30,000.00
Rice Mill/Cassava/Corn Grinding License Fees	0.00	100,000.00	100,000.00
Ingredient Grinding License Fees	0.00	200,000.00	200,000.00
Painting Spraying and Sign Writing Workshop Fees	0.00	20,000.00	20,000.00
Welding Machine License Fees	0.00	200,000.00	200,000.00
Electronics Radio/Television Workshop License Fees	0.00	100,000.00	100,000.00
Blacksmith Workshop License Fees	0.00	0.00	0.00
Wood Making and Carpentry Workshop License Fees	0.00	400,000.00	400,000.00
Battery Charger License Fees	0.00	50,000.00	50,000.00
Printing Press License Fees	0.00	100,000.00	100,000.00
Vulcanizer License Fees	0.00	400,000.00	400,000.00
Panel Beater License Fees	0.00	500,000.00	500,000.00
Motor Spare Parts License Fees	0.00	1,000,000.00	1,000,000.00
Clock/Watch Repair License Fees	0.00	0.00	0.00
Registration of laundries and Dry Cleaners License Fees	0.00	250,000.00	250,000.00
Motor Mechanical Workshop License Fees	0.00	500,000.00	500,000.00
Building Material License Fees	0.00	1,000,000.00	1,000,000.00
Surface Kerosene Tank License Fees	0.00	0.00	0.00
Photocopying and Document Service License Fees	0.00	500,000.00	500,000.00
Block Making with machine License Fees	0.00	1,000,000.00	1,000,000.00
Sewing Institute License Fees	0.00	500,000.00	500,000.00
Hair Dressing/Barbing Salon License Fees	0.00	500,000.00	500,000.00
Water Borehole Commercial License Fees	0.00	0.00	0.00
Local Hair Barbing/Plating License Fees	0.00	0.00	0.00
Land Inspection Fees	0.00	0.00	0.00
Advertisement License Fees	0.00	500,000.00	500,000.00
Sales of Unserviceable Stores License Fees	0.00	0.00	0.00
Hire Charges/Heavy Equipment Fees	0.00	0.00	0.00
Sale of Stores Fees	0.00	0.00	0.00
Survey and Plot Fees	0.00	0.00	0.00
Registration of Association	0.00	0.00	0.00
Approved Building Plan Fees	0.00	500,000.00	500,000.00
Mortgage Sub-Lease Survey Fees	0.00	0.00	0.00
Customary Right of Occupancy Fees	0.00	6,053,300.00	6,053,300.00
Registration Building Plan	0.00	1,000,000.00	1,000,000.00
Commission on Transfer of Plot Fees	0.00	0.00	0.00
Sub-Total License, Fines and Fees	801,400.00	43,042,300.00	42,240,900.00
<u>EARNINGS FROM COMMERCE</u>			
Market Toll/Stallage Fees	0.00	1,590,000.00	1,590,000.00
Motor Park Toll	0.00	1,590,000.00	1,590,000.00
Shops/Shopping Centre Fees	0.00	0.00	0.00
Cattle Market Fees	0.00	0.00	0.00
Slaughter House Fees	0.00	484,000.00	484,000.00
Earnings from Transport Services	0.00	0.00	0.00
Earnings from Industrial Undertakings	0.00	0.00	0.00
Earnings from Agricultural Undertakings	0.00	10,600,000.00	10,600,000.00
Earnings from Sales of Water with Tankers	0.00	0.00	0.00
Earnings from Commercial Undertakings	0.00	0.00	0.00
SUB-TOTAL EARNINGS FROM COMMERCE	0.00	14,264,000.00	14,264,000.00

3.5	<u>RENT ON LOCAL GOVERNMENT PROPERTY:</u>			
	Rent on Local Government Quarters	0.00	0.00	0.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	0.00	0.00	0.00
3.6	<u>INTEREST/REPAYMENTS AND DIVIDENDS:</u>			
3.6.1	<u>INTEREST/REPAYMENTS:</u>			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	0.00	0.00	0.00
3.6.2	<u>DIVIDENDS:</u>			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	0.00	0.00	0.00
	Grand Total Interest/Repayments and Dividends	0.00	0.00	0.00
3.7	<u>GRANTS/AID AND REIMBURSEMENTS:</u>			
3.7.1	<u>INTERNAL AID/GRANTS:</u>	0.00	0.00	0.00
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	0.00	0.00	0.00
3.7.2	<u>REIMBURSEMENTS:</u>			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	0.00	0.00	0.00
	Grand Total Grants/Aid and Re-imbursements	0.00	0.00	0.00
3.8	<u>MISCELLANEOUS REVENUE</u>			
	Recovery of losses and overpayment	0.00	0.00	0.00
	Payment in lieu of resignation notice	0.00	0.00	0.00
	Unclaimed deposit, salaries and allowance	0.00	0.00	0.00
	Sales of Publications, Map and Plans	0.00	0.00	0.00
	Hiring of chairs and Canopies	0.00	0.00	0.00
	Others(VAT, WHT & palliatives)	80,000.00	0.00	(80,000.00)
	Internal Loan	0.00	0.00	0.00
	Sub-Total Miscellaneous Revenue	80,000.00	0.00	(80,000.00)
	Grand Total Internally Generated Revenue	1,301,400.00	64,885,300.00	63,583,900.00
	Surplus from Sales of Property, Plant and Equipment (PPE)	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	0.00	0.00	0.00

5	PERSONAL COST:			
5.1	CONSOLIDATED REVENUE FUND CHARGES:			
	The LGC Executive / Legislature	9,000,000.00	118,678,698.00	109,678,698.00
	Local .Govt. Devt. Areas (Coordinator & Members)	8,400,000.00	0.00	(8,400,000.00)
	Community Govt. Council (PG Allowances)	13,200,000.00	0.00	(13,200,000.00)
	Sub-Total Consolidated Revenue Fund Charges	30,600,000.00	118,678,698.00	88,078,698.00
5.2	PERSONAL EMOLUMENT:			
	Administration	0.00	0.00	0.00
	Finance	0.00	0.00	0.00
	Medical and Health	0.00	0.00	0.00
	Planning Research and Statistics	0.00	0.00	0.00
	Agricultural and Natural Resources	0.00	0.00	0.00
	Works, Transport and Housing	0.00	0.00	0.00
	Information, Education and Social Welfare	0.00	0.00	0.00
	Local Govt. Workers Salary (End to End Payment iro Automated Salary Payment System)	392,450,793.83	552,689,729.00	160,238,935.17
	Salaries/ Emoluments :- Primary Education(automated payment system)	265,557,700.17	0.00	(265,557,700.17)
	Salaries/ Emoluments :- Jnr Secondary Education(automated)	113,629,311.33	0.00	(113,629,311.33)
5.3	Salaries and Allowances Council of Traditional Rulers	37,072,391.72	0.00	(37,072,391.72)
	Pensions and Gratuity for Local Govt. Retirees	262,856,750.48	0.00	(262,856,750.48)
	Sub-Total Personnel Cost	1,071,566,947.52	552,689,729.00	(518,877,218.52)
	MISCELLANEOUS:			
	a Non Staff Allowance:			
	NYSC Corp Member	0.00	3,000,000.00	3,000,000.00
	Postal Agents	0.00	0.00	0.00
	Disabled Persons	0.00	4,000,000.00	4,000,000.00
	IT Students	0.00	1,200,000.00	1,200,000.00
	Security Men	0.00	3,000,000.00	3,000,000.00
	Adult Instructors	0.00	3,000,000.00	3,000,000.00
	Others	0.00	240,090,000.00	240,090,000.00
	Sub-Total Non Staff Allowances	0.00	254,290,000.00	254,290,000.00
5.4	PERSONNEL ANALYSIS:			
	Total Number of Employees at the Beginning of the Year	0.00	0.00	0.00
	Total Number of Employees Employed in the Year	0.00	0.00	0.00
	Total Number of Employees Retired/Transferred or Left during the Year	0.00	0.00	0.00
	Total Number of Employees at the End of the Year	0.00	0.00	0.00
6	OVERHEAD COST:			
6.1	OVERHEAD COST BY FUNCTION:			
	Travel and Transport	540,000.00	7,400,000.00	6,860,000.00
	Utility Services	0.00	627,400.00	627,400.00
	Telephone and Postal Services	0.00	50,000.00	50,000.00
	Stationery and Printing	110,000.00	4,687,500.00	4,577,500.00
	Maintenance of Office Furniture and Equipment	60,000.00	2,770,000.00	2,710,000.00

	Maintenance of Vehicle and Capital Assets	500,000.00	7,400,000.00	6,900,000.00
	Consultancy and Professional Services	0.00	2,400,000.00	2,400,000.00
	Grants, Contributions and Subventions	0.00	0.00	0.00
	Training, staff Development and Welfare	0.00	8,250,000.00	8,250,000.00
	Entertainment and Hospitality	5,000,000.00	4,100,000.00	(900,000.00)
	Miscellaneous Expenses	8,556,894.03	2,200,000.00	(6,356,894.03)
	Provision of Service Materials	0.00	4,550,000.00	4,550,000.00
	Various Over Head expenses incurred by BLGCA ifo Local Govt. Councils	86,9801,357.92	0.00	(86,9801,357.92)
	Total Overhead Cost By Function	141,707,251.95	44,434,900.00	(97,272,351.95)
	Previous Year's Retired Advances	21,960,000.00	0.00	21,960,000.00
	Grand Total	119,747,251.95	44,434,900.00	(75,312,351.95)
6.2	OVERHEAD COSTS BY SECTOR (DEPARTMENT):			
	The Council	5,089,594.03	12,050,000.00	6,960,405.97
	Administration	4,842,800.00	6,118,000.00	1,275,200.00
	Finance	700,000.00	6,200,000.00	5,500,000.00
	Medical and Health	3,254,500.00	3,552,400.00	297,900.00
	Planning Research and Statistics	0.00	3,806,900.00	3,806,900.00
	Agricultural and Natural Resources	0.00	4,520,000.00	4,520,000.00
	Works, Transport and Housing	880,000.00	3,950,000.00	3,070,000.00
	Information, Education and Social Welfare	0.00	4,237,600.00	4,237,600.00
	Various Over Head expenses incurred by BLGCA ifo Local Govt. Councils cut across various Sectors	86,980,357.92	0.00	(86,980,357.92)
	Total Overhead Cost by Sector (department)	141,707,251.95	44,434,900.00	(97,272,351.95)
7	Security Vote	<u>24,000,000.00</u>	<u>0.00</u>	<u>(24,000,000.00)</u>
	Total	24,000,000.00	0.00	(24,000,000.00)
8	Integrated Farms Project	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total	0.00	0.00	0.00
9	COVID -19 Palliative	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total	0.00	0.00	0.00
10	CAPITAL EXPENDITURE:			
	Drilling of Bore Hole	0.00	150,000,000.00	150,000,000.00
	Grading of Roads	0.00	237,713,909.00	237,713,909.00
	Renovation of Buildings	78,260,000.00	350,000,000.00	271,740,000.00
	Joint State /Local Government Projects	1,258,600.00	0.00	(1,258,600.00)
	Others	0.00	616,435,701.00	616,435,701.00
	Various Capital expenditures incurred by BLGCA for Local Govt. Councils	426,698,603.10	0.00	426,698,603.10
	Total Capital Expenditure	1,763,558,603.10	1,354,149,610.00	409,408,993.10
	Unretired Advances	0.00	0.00	0.00
	Grand Total	1,763,558,603.10	1,354,149,610.00	409,408,993.10

	13	<u>SALARY ADVANCE</u>		<u>2023</u>	<u>2022</u>
		Salary Advance			
	1	Ada Cornel Udumga		36,330.00	36,330.00
	2	Ogoke N.A.		120,577.00	120,577.00
	3	Samuel Anyanwu		30,800.00	30,800.00
	4	Diala U.S.		23,108.76	23,108.76
	5	Anyanwu Agnes		40,203.00	40,203.00
	6	Ibekwe Daniel		6,027.00	6,027.00
	7	EbilemeChinyere		32,305.75	32,305.75
	8	Opara B.N		83,252.00	83,252.00
	9	Iwuji Joy O.		52,695.51	52,695.51
	10	OnuegbuChinyere G.		6,756.00	6,756.00
	11	This represents the closing balance of cash-at-hand and held in Banks		52,096.50	52,096.50
	12	Oparuka Mary		55,759.00	55,759.00
	13	AjaegbuNgozi		15,858.00	15,858.00
	14	Cash at hand Emmanuel		23,196.00	23,196.00
	15	Sub-Total Cash		16,483.50	16,483.50
	16	Odichukwu Victoria		17,364.00	17,364.00
	17	Odumba Victoria		23,976.00	23,976.00
	18	<u>NAME OF BANK</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT NUMBER</u>	
	19	Uzor Emma		54,845.00	54,845.00
	20	Iboma Florence	Not Disclosed	22,224.00	22,224.00
	21	Awonye Rose	- do-	30,800.00	30,800.00
	22	EmweremUgochukwu	- do-	9,672.00	9,672.00
	23	NwachukwuObinwanna	- do-	14,402.00	14,402.00
	24	Nyonu Ethel	- do-	14,402.25	14,402.25
	25	Okorie S.	- do-	35,260.00	35,260.00
	26	Orwineli Innocent	Obowo LG Main A/C	13,861.00	13,861.00
	27	NwoguChidinma	Shared Prosperity A/C	18,815.75	18,815.75
	28	Aguzo Dorathy	Revenue Account	24,465.00	24,465.00
	29	AzubuikePhilp	Obowo LG Acct.	38,102.00	38,102.00
	30	AkwabonuBerusette		10,221.00	10,221.00
	31	Ehilune Christian		15,279.10	15,279.10
	32	Grand Total		95,734,054.21	95,734,054.21
	33	Liquid Assets		63,064.33	63,064.33
	34	Nnadi Elizabeth		25,828.00	25,828.00
	35	Ndukuba Anthony		5,902.00	5,902.00
	36	Hon. Nwankwo Chris		750,000.00	750,000.00
	37	OnuohaAnyhony		7,606.00	7,606.00
	38	OkwadigbuUzoma		2,059.60	2,059.60
	39	Onyegbu C.A.		52,357.00	52,357.00
	40	Okafor Stella		8,875.00	8,875.00
	41	Okoro C.O.D.		38,652.00	38,652.00
	42	UhegbuChristain		38,652.00	38,652.00
	43	Onyekwere Silas		1,458.00	1,458.00
	44	Okechukwu Angelina		81,126.12	81,126.12
	45	Onwnali Regina		14,411.00	14,411.00
	46	Nwokorienta Gloria		8,268.00	8,268.00
	47	Ogbonna Stephen		10,378.00	10,378.00
	48	Nwachukwu Boniface		22,175.00	22,175.00
		Sub-Total Salary Advance		2,076,437.18	2,076,437.18
14		<u>IMPREST</u>		<u>2023</u>	<u>2022</u>
	1	Lady Patience Mbakwe		5,245,000.00	5,245,000.00
	2	OsujiNgoziChuks		1,400,000.00	1,400,000.00
	3	Otuonye G. E.		120,000.00	120,000.00
	4	Onukwugha Martin		500,000.00	500,000.00
	5	NwachukwuOsondu		475,000.00	475,000.00
	6	Uchendu Daniel		1,015,000.00	1,015,000.00
	7	Amajuoyi Jane		350,000.00	350,000.00
	8	Ugbaja Anne		3,055,000.00	2,335,000.00
	9	Onwuka P. C.		75,000.00	75,000.00
	10	UwalekeJoackin		425,000.00	425,000.00
	11	HRH Eze Ken Nnaji		130,000.00	130,000.00
	12	Ebere F S C		0.00	0.00

16	<u>UNREMITTED DEDUCTIONS:</u>		<u>Actual 2023</u>		2022
16.1	<u>UNREMITTED TAXES:</u>	BALANCE B/D N'm	DURING YEAR N'm	BALANCE C/D N'm	N'm
	Pay As you Earn (PAYE)	0.00	0.00	0.00	0.00
	Value Added Tax (VAT)	0.00	0.00	0.00	0.00
	Withholding Tax (WHT)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	5% Retention Fee	0.00	<u>0.00</u>	0.00	0.00
	Education Tax	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
	Sub-Total Un-remitted Taxes	0.00	0.00	0.00	0.00
16.2	UNREMITTED DEDUCTION FROM SALARY				
	NULGE Union Dues	147,948.00	0.00	147,948.00	147,948.00
	NULGE Welfare	91,080.00	0.00	91,080.00	91,080.00
	Staff Welfare Scheme	53,890.00	<u>0.00</u>	53,890.00	53,890.00
	MHWU	174,981.3	0.00	174,981.3	174,981.3
	Social Welfare	6,304.00	<u>0.00</u>	6,304.00	6,304.00
	Social Dev. Welfare Scheme	35,285.00	0.00	35,285.00	35,285.00
	Agric Welfare Dues	143,498.00	0.00	143,498.00	143,498.00
	Planning Welfare Dues	18,940.00	<u>0.00</u>	18,940.00	18,940.00
	Admin Welfare Dues	142,600.00	0.00	142,600.00	142,600.00
	Health Dept., Welfare Dues	0.00	<u>0.00</u>	0.00	0.00
	Agric MHWU	181,066.00	0.00	181,066.00	181,066.00
	Nurses Welfare Scheme	53,000.00	0.00	53,000.00	53,000.00
	Workers Welfare Scheme	65,403.08	<u>0.00</u>	65,403.08	65,403.08
	Sub-Total Un-remitted Deductions	<u>299469.08</u>	0.00	<u>1,113,995.38</u>	<u>1,113,995.38</u>
	Grand Total Un-remitted Deductions	<u>1,113,995.38</u>	0.00	<u>1,113,995.38</u>	<u>1,113,995.38</u>

17	DEPOSITS	2023	2022
1	ChineyeEze	15,000.00	15,000.00
2	Mark Onuegbu	7,160.00	7,160.00
3	Aririguzo Lambert	21,000.00	21,000.00
4	IsialaOtuonye	10,350.21	10,350.21
5	Vincent Ihejirika	17,425.19	17,425.19
6	Pascal Obasi	3,450.00	3,450.00
7	Ohajuru Cecilia	3,450.00	3,450.00
8	Ukaegbu Christian	6,579.75	6,579.75
9	IkechukwuNwachukwu	17,055.82	17,055.82
10	Eze E.C Nwankwo	43,000.00	43,000.00
11	Nmereole Promise	1,051.00	1,051.00
12	ObaferiAnyanwu	12,950.00	12,950.00
13	Echeruo Theresa	3,500.00	3,500.00
14	ChineduOnuegbu	7,000.00	7,000.00
15	Egeonu Christian	3,500.00	3,500.00
16	NwagwuOnyekawuzuru	7,000.00	7,000.00
17	OkorieRomanus	7,000.00	7,000.00
18	OkekeCallista	6,327.24	6,327.24
19	OzuzuChijioke	6,327.24	6,327.24
20	Onwunali Felicity	6,077.67	6,077.67
21	Onyekwere Joan	6,077.67	6,077.67
22	Ebiringa Evangelist	6,077.67	6,077.67
23	Ejekwu Emilia	6,077.67	6,077.67
24	Ehiahuike Florence	6,077.67	6,077.67
25	Alaoma Timothy	70,000.00	70,000.00
26	Festus Eluwa	19,700.00	19,700.00
	Total Deposits	321237.80	321236.80

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

[illegible]

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	

	SUPPLEMENTARY NOTE 2		
2	<u>INTERNALLY GENERATED REVENUE (IGR):</u>		
		2023 N'm	2022 N'm
	<u>MONTH:</u>		
	January	90,000.00	0.00
	February	0.00	6,000.00
	March	0.00	0.00
	April	0.00	5,000.00
	May	420,000.00	90,000.00
	June	24,400.00	98,300.00
	July	662,000.00	0.00
	August	50,000.00	113,800.00
	September	55,000.00	50,000.00
	October	0.00	211,000.00
	November	0.00	255,129.00
	December	<u>0.00</u>	<u>0.00</u>
	Total	1,301,400.00	0.00

EXPLANATORY NOTES 2023

OBOWO Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,102,166,947.52
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,956,073.47
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	86,980,357.92
	TOTAL	3,057,376,659.11

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	392,450,793.83
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.16
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.34
4	Salaries and Allowances of Political Office Holders.	30,600,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.70
6	Pensions to Local Govt. Retired Staff.	262,856,750.49
	TOTAL	1,102,166,947.52

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:

S/No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	36,000,000.00
2	Over Head Cost Released to Council of Traditional. Rulers .	27,322,450.89
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of Imprests to Local Government Officials	24,000,000.00
6	Release of Security Vote	24,000,000.00
7	Others overhead expenses direct incurred from releases to Local Government Councils	6,430,597.73
	TOTAL	141,707,251.95

4. 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 :

S/No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,258,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.37
5	Various Expenses on Capital Jobs directly incurred by the Local Government Councils	78,260,000.01
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,763,558,603.10



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF OGUTA
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

OGUTA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Oguta Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December, 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

- a. Statement 1 --- Cash flow Statements
- b. Statement 2 --- Statements of Assets and Liabilities

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

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

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

- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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 revenue collected on a monthly basis from the State Joint Local Government Account(SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account(SJLGA transfers. The Council's 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.



OGUTA LOCAL GOVERNMENT COUNCIL

Local Government Council HEADQUARTERS
P.M.B. 1044, Oguta

Our Ref:.....

Your Ref:.....

Date: 02/01/2024

All replies to be addressed to the Executive Chairman

OGUTA LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

Signed
Treasurer

Date:02/01/2024.

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

In our opinion, these Financial Statements fairly reflect the financial position of the Oguta Local Government Council as at 31st December, 2022, the result of its operations and cash flows for the year ended 31st December, 2022.

.....
Treasurer

.....
Chairman

Date:02/01/2024.

Date: 2nd January 2024

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF OGUTA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2023

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 of 2000 as amended. The Accounts of Oguta Local Government Council for the year ended 31st December, 2022 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended and the Imo State Audit Law 2021 and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis

RESPONSIBILITY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

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

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref:.....

Our Ref: LGC/33/B/Vol.II/2024

(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
28th June, 2024

AUDITOR–GENERAL’S CERTIFICATE

The Financial Statements of Oguta Local Government Council of Imo State for the year ended 31st December, 2023 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 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 evidence 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 as well as evaluating the overall Financial Statements presentation and disclosures

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.



Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACArb.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State.

OGUTALOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2023

ANNUAL BUDGET 2023		Notes	2023	2022
₦'m			₦'m	₦'m
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
3,226,422,959.00	Statutory Allocation from SJLGA	1	2,930,207,996.74	1,980,921,496.22
2,555,400.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	State Government Internally Generated Revenue (IGR)	3	0.00	
3,120,000.00	Capitation Rate		0.00	0.00
51,000,000.00	Property Rate		540,000.00	0.00
44,924,565.00	Licenses, Fines, Fees and Royalty		437,500.00	432,300.00
4,976,575.00	Earnings from Commerce		0.00	0.00
596,935.00	Rent on Local Govt. Property		0.00	1,500,000.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
0.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources	4	0.00	0.00
104,618,075.00	Total Revenue		977,500.00	1,932,300.00
3,333,596,434.00	Total Inflow from Operating Activities (A)		2,931,185,496.74	1,982,853,796.22
	<u>Payments:</u>			
562,328,292.00	Personnel Cost	5	975,255,755.52	919,132,397.56
341,563,500.00	Overhead Cost	6	153,967,865.03	96,952,356.36
0.00	Security Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	COVID – 19 Palliative	9	0.00	0.00
2,169,134,708.00	Capital Expenditure	10	1,728,838,603.10	896,770,902.31
3,073,026,500.00	Total Outflow from Operating Activities (B)		2,882,062,223.65	1,936,855,656.23
260,569,934.00	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		49,123,273.09	45,998,139.99

0.00	Purchase/Construction of Assets			
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
<u>0.00</u>	<u>Dividends Received</u>		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	Net Cash Flow from Financing Activities		0.00	0.00
0.00	Net Cash Flow for the Year Activities		49,123,273.09	45,998,139.99
0.00	Cash and its Equivalent as at 1/1/2023		51,816,499.36	5,818,359.37
0.00	Cash and its Equivalent as at 31/12/2023		100,939,772.45	51,816,499.36

OGUTA LOCAL GOVERNMENT COUNCIL

**FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT
31ST DECEMBER, 2023**

	Notes	2023 N'm	2022 N'm
<u>Liquid Assets: ASSETS</u>			
Cash	11	17,300.67	6,576.30
Bank	12	100,922,471.78	51,809,923.06
Total Liquid Assets (A)		100,939,772.45	51,816,499.36
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	0.00	0.00
imprest	14	90,111,000.00	83,491,000.00
Service Advance	15	595,948,900.19	595,948,900.19
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		686,059,900.19	679,439,900.19
TOTAL ASSETS C = (A + B)		786,999,672.64	731,256,399.55
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		760,535,454.01	704,792,180.92
Unremitted Deductions	16	22,894,546.28	22,894,546.28
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		783,430,000.29	727,686,727.20
<u>External and Internal Loans</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		0.00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	3,569,672.35	3,569,672.35
Total Other Liabilities (F)		3,569,672.35	3,569,672.35
TOTAL LIABILITIES G = (D + E +F)		786,999,672.64	731,256,399.55

OGUTA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3 – STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Note s	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
652,104,040.93	OPENING BALANCE 1/1/22		<u>704,792,180.92</u>	0.00	0.00	0.00	<u>(704,792,180.92)</u>
	ADD REVENUE:						
	ALLOCATIONS						
1,980,921,496.22	Statutory Allocation from SJLGA	1	2,930,207,996.74	3,226,422,959.00	3,226,422,959.00	0.00	296,214,962.26
0.00	State Government IGR	2	0.00	2,555,400.00	2,555,400.00	0.00	2,555,400.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	3,120,000.00	3,120,000.00	0.00	3,120,000.00
0.00	Property Rate		540,000.00	51,000,000.00	51,000,000.00	0.00	50,460,000.00
432,300.00	Licenses, Fines, Fees and Royalty		437,500.00	44,924,565.00	44,924,565.00	0.00	44,487,065.00
0.00	Earnings from Commerce		0.00	4,976,575.00	4,976,575.00	0.00	4,976,575.00
1,500,000.00	Rent on Local Govt. Property		0.00	596,935.00	596,935.00	0.00	596,935.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	Miscellaneous		0.00	0.00	0.00	0.00	0.00
1,932,300.00	Total Internally Generated Revenue		977,500.00	104,618,075.00	104,618,075.00	0.00	103,640,575.00
0.00	Other Revenue Sources of the Local Govt	4	0.00	0.00	0.00	0.00	0.00
2,634,957,837.15	Total Revenue (A)		3,635,977,677.66	3,333,596,434.00	3,333,596,434.00	0.00	(302,381,243.66)
	EXPENDITURE						
919,132,397.56	Personnel cost	5	975,255,755.52	562,328,292.00	562,328,292.00	0.00	(412,927,463.52)
114,262,356.36	Overhead Cost	6	171,347,865.03	341,563,500.00	341,563,500.00	0.00	170,215,634.97
<u>896,770,902.31</u>	Capital Expenditure	10	1,728,838,603.10	2,169,134,708.00	2,169,134,708.00	0.00	<u>440,296,104.90</u>
1,930,165,656.23	Total Expenditure (B)		2,875,442,223.65	3,073,026,500.00	3,073,026,500.00	0.00	197,584,276.35
<u>704,792,180.92</u>	OPERATING BALANCE		760,535,454.01	260,569,934.00	260,569,934.00	0.00	(499,965,520.01)
						0.00	
	APPROPRIATIONS/TRANSFERS					0.00	
<u>704,792,180.92</u>	Transfer to Capital Development Fund		760,535,454.01	260,569,934.00	260,569,934.00	<u>0.00</u>	(499,965,520.01)
						0.00	
<u>704,792,180.92</u>	Closing Balance		760,535,454.01	260,569,934.00	260,569,934.00	0.00	(499,965,520.01)
						0.00	

OGUTALOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4 – STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
584,746,791.15	Opening Balance		633,024,537.66	0.00	0.00	0.00	(633,024,537.66)
	ADD REVENUE						
704,792,180.92	Transfer From Consolidated Revenue Fund		760,535,454.01	0.00	0.00	0.00	(760,535,454.01)
0.00	<u>Aid and Grants</u>		0.00	0.00	0.00	0.00	0.00
0.00	<u>External Loans</u>		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
240,256,467.90	Internal Loans from Other Funds		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
1,529,795,439.97	TOTAL REVENUE		1,780,636,727.03	0.00	0.00	0.00	(1,780,636,727.03)
	LESS CAPITAL EXPENDITURE						
656,514,434.41	Capital Expenditure Sector		1,341,761,867.74	2,169,134,708.00	2,169,134,708.00	0.00	827,372,840.26
	OTHER CAPITAL PAYMENTS						
240,256,467.90	Repayments Internal Loans		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
896,770,902.31	TOTAL CAPITAL EXPENDITURE	10	1,728,838,603.10	2,169,134,708.00	2,169,134,708.00	0.00	440,296,104.90
	Adjustments for Movements in Public Debts						
	Closing Balance		51,798,123.93				
633,024,537.66							

OGUTA LOCAL GOVERNMENT COUNCIL
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS		2023 ACTUAL ₦	2023 BUDGETED ₦	VARIANCE ₦	2022 Actual
1	<u>SHARE OF STATUTORY ALLOCTION FROM SJLGA</u>					
	Net Share of Statutory Allocation from SJLGA	1	2,930,465,467.11	2,294,266,666.00	(636,198,801.11)	1,980,921,496.22
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	0.00
	Share of Statutory Other Agencies (NNPC Refund etc)		0.00	30,057,090.00	30,057,090.00	0.00
	Share of Joint Account Allocation (Excess Crude)		<u>0.00</u>	<u>92,646,129.00</u>	<u>92,646,129.00</u>	<u>0.00</u>
	Total (Gross) SJLGA Allocation to Local Government		2,930,465,467.11	2,416,969,885.00	(513,495,582.11)	1,980,921,496.22
	<u>VALUE ADDED TAX</u>					
	Share of Value Added Tax		<u>0.00</u>	<u>809,453,074.00</u>	<u>809,453,074.00</u>	<u>0.00</u>
	Total Value Added Tax		0.00	<u>809,453,074.00</u>	<u>809,453,074.00</u>	0.00

	DETAILS	2023		
		ACTUAL N'm	BUDGETED N'm	VARIANCE N'm
2	<u>B - STATE GOVT. INTERNALLY GEN. REVENUE</u>			
	Share of State Government Internally Generated Revenue	0.00	2,555,400.00	2,555,400.00
	Total State Government Internally Generated Revenue	0.00	2,555,400.00	2,555,400.00
3	<u>C -INTERNALLY GENERATED REVENUE:</u>			
3.1	<u>CAPITATION RATE:</u>			
	Current Capitation/Development Rate	0.00	2,000,000.00	2,000,000.00
	Arrears of Capitation Rate	0.00	1,120,000.00	1,120,000.00
	Sub-Total Capitation Rate	0.00	3,120,000.00	3,120,000.00
3.2	<u>PROPERTY RATE:</u>			
	Current Property/Tenement Rate	540,000.00	28,000,000.00	27,460,000.00
	Commercial Buildings	0.00	0.00	0.00
	Filling Stations	0.00	0.00	0.00
	Communication Mast	0.00	23,000,000.00	23,000,000.00
	Arrears of Property Rate	0.00	0.00	0.00
	Sub-Total Property Rate	540,000.00	51,000,000.00	50,460,000.00
3.3	<u>LICENSES, FINES AND FEES</u>			
	Towing of Vehicles Fees	0.00	5,000,000.00	5,000,000.00
	Obstruction and Nuisance Fees	0.00	0.00	0.00
	Bicycle License Fess	0.00	720,000.00	720,000.00
	Liquor License (Wine/ Beer)	0.00	200,000.00	200,000.00
	Native Liquor License	0.00	100,000.00	100,000.00
	Wheelbarrow License Fees	0.00	50,000.00	50,000.00
	Native Tobacco License	0.00	0.00	0.00
	Squatter/ Hawkers Permit	0.00	100,000.00	100,000.00
	Buses/Commercial Vehicles Emblems(various)	0.00	500,000.00	500,000.00
	Registration of Buses/Commercial Vehicles	0.00	500,000.00	500,000.00
	Operational Business Permit	0.00	250,000.00	250,000.00
	Motorcycle License Fees	0.00	0.00	0.00

Eating House License Fees	0.00	30,000.00	30,000.00
Kiosk License Fees	0.00	20,000.00	20,000.00
Bakery House License Fees	0.00	5,000.00	5,000.00
Canteen Proceeds	0.00	10,000.00	10,000.00
Auctioneers License Fees	0.00	0.00	0.00
Canon Shooting License Fees	0.00	0.00	0.00
Customary Marriage Registration Fees	0.00	1,500,000.00	1,500,000.00
Statutory Marriage Fees	0.00	0.00	0.00
Entertainment/Drumming Fees	0.00	0.00	0.00
Control of Noise Permit	0.00	0.00	0.00
Cinematograph License Fees	0.00	0.00	0.00
Naming of Street Registration Fees (Various)	0.00	100,000.00	100,000.00
Renewal Fees (Various)	0.00	0.00	0.00
Radio/Television License Fees	0.00	200,000.00	200,000.00
Clubs,Cultural and Social Organization Registration Fees	0.00	250,000.00	250,000.00
Identification/Oath Fees	319,000.00	3,000,000.00	2,362,000.00
Dislodging Septic Tank License Fees	0.00	0.00	270,000.00
Earning from Environmental Sanitation Services	0.00	100,000.00	100,000.00
Poundage Fees/Sales of Strayed Animal	0.00	464,000.00	464,000.00
Registration of Birth and Death	0.00	500,000.00	500,000.00
Dispensary Fees	57,700.00	1,000,000.00	942,300.00
Maternity Fees	60,800.00	3,500,000.00	3,439,200.00
Laboratory Test Fees	0.00	0.00	90,000.00
Registration of Contractors Fees	0.00	11,020,000.00	11,020,000.00
Tender Fees	0.00	10,000,000.00	10,000,000.00
Building Plan Checking fees	0.00	10,000.00	10,000.00
Sand Excavation Fees	0.00	100,000.00	100,000.00
Cottage Industry Fees	0.00	5,000.00	5,000.00
Oil Processing/Kernel CrackingMachine Fees	0.00	15,000.00	15,000.00
Rice Mill/Cassava/CornGrinding License Fees	0.00	8,000.00	8,000.00
Ingredient Grinding License Fees	0.00	10,000.00	10,000.00
Painting Spraying and Sign Writing Workshop Fees	0.00	0.00	0.00
Welding Machine License Fees	0.00	100,000.00	100,000.00
Electronics Radio/Television Workshop License Fees	0.00	10,000.00	10,000.00
Blacksmith Workshop License Fees	0.00	0.00	0.00
Wood Making and Carpentry Workshop License Fees	0.00	10,000.00	10,000.00
Battery Charger License Fees	0.00	2,000.00	2,000.00
Printing Press License Fees	0.00	5,000.00	5,000.00

	Vulcanize License Fees	0.00	0.00	0.00
	Panel Beater License Fees	0.00	0.00	0.00
	Motor Spare Parts License Fees	0.00	0.00	0.00
	Clock/Watch Repair License Fees	0.00	0.00	0.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	0.00	0.00
	Motor Mechanical Workshop License Fees	0.00	40,000.00	40,000.00
	Building Material License Fees	0.00	0.00	0.00
	Surface Kerosene Tank License Fees	0.00	5,000.00	5,000.00
	Photocopying and Document Service License Fees	0.00	5,000.00	5,000.00
	Block Making with Machine License Fees	0.00	2,500.00	2,500.00
	Sewing Institute License Fees	0.00	15,000.00	15,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	0.00	30,000.00
	Water Borehole Commercial License Fees	0.00	0.00	0.00
	Local Hair Barbing/Plating License Fees	0.00	0.00	0.00
	Road Agents License Fees	0.00	0.00	0.00
	Advertisement License Fees	0.00	0.00	0.00
	Sales of Unserviceable Stores License Fees	0.00	0.00	0.00
	Hire Charges/Heavy Equipment Fees	0.00	5,403,065.00	5,403,065.00
	Sale of Stores Fees	0.00	0.00	0.00
	Survey and Plot Fees	0.00	0.00	0.00
	Approved Building Plan Fees	0.00	10,000.00	10,000.00
	Mortgage Sub-Lease Survey Fees	0.00	0.00	0.00
	Customary Right of Occupancy Fees	0.00	50,000.00	50,000.00
	Building Plan Inspection Fees	0.00	0.00	0.00
	Commission on Transfer of Plot Fees	0.00	0.00	0.00
	Sub-Total Licenses, Fines and Fees	437,500.00	44,924,565.00	44,558,065.00
3.4	EARNINGS FROM COMMERCE:			
	Market Toll/ Stallage Fees	0.00	500,000.00	500,000.00
	Motor Park Toll	0.00	181,645.00	181,645.00
	Shops/Shopping Centre Fees	0.00	0.00	0.00
	Cattle Market Fees	0.00	0.00	0.00
	Slaughter House Fees	0.00	500,000.00	500,000.00
	Earnings from Transport Services	0.00	0.00	0.00
	Earnings from Industrial Undertakings	0.00	0.00	0.00
	Earnings from Agricultural Undertakings	0.00	3,794,930.00	3,794,930.00
	Earnings from Sales of Water with Tankers	0.00	0.00	0.00
	Earnings from Commercial Undertakings	0.00	0.00	0.00

	Sub-Total Earnings from Commerce		4,976,575.00	4,976,575.00
3.5	<u>RENT ON LOCAL GOVERNMENT PROPERTY:</u>			
	Rent on Local Government Quarters	0.00	0.00	0.00
	Rent on Other Local Government Buildings	0.00	596,935.00	596,935.00
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	0.00	596,935.00	596,935.00
3.6	<u>INTEREST/REPAYMENTS AND DIVIDENDS:</u>			
3.6.1	<u>INTEREST/REPAYMENTS:</u>			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	0.00	0.00	0.00
3.6.2	<u>DIVIDENDS:</u>			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	0.00	0.00	0.00
	Grand Total Interest/Repayments and Dividends			
3.7	<u>GRANTS/AID AND REIMBURSEMENTS:</u>			
3.7.1	<u>INTERNAL AID AND GRANTS:</u>			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	0.00	0.00	0.00

3.7.2	<u>REIMBURSEMENTS:</u>			
	Re-imburement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imburement	0.00	0.00	0.00
	Grand Total Grants and Aid and Re-imburements	0.00	0.00	0.00
3.8	<u>MISCELLANEOUS REVENUE:</u>			
	Recovery of Losses and Overpayments	0.00	0.00	0.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	0.00	0.00
	Internal Loans	0.00	0.00	0.00
	Sub-Total Miscellaneous Revenue	0.00	0.00	0.00
	Grand Total Internally Generated Revenue	977,500.00	104,618,075.00	103,530,576.00
4	<u>OTHER CAPITAL RECEIPTS:</u>			
	Surplus from Sales of Property, Plant and Equipment (PPE)	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	0.00	0.00	0.00
5	<u>PERSONNEL COST:</u>			
5.1	<u>CONSOLIDATED REVENUE FUND CHARGES:</u>			
	The Executive / Legislature	9,000,000.00	90,996,720.00	81,996,720.00
	Local .Govt. Devt. Areas (Coordinator & Members)	8,400,000.00	0.00	(8,400,000.00)
	Community Govt. Council (PG Allowances)	15,600,000.00	0.00	(15,600,000.00)
	Sub-Total Consolidated Revenue Fund Charges	33,000,000.00	90,996,720.00	57,996,720.00
5.2	<u>PERSONNEL EMOLUMNET:</u>			
	Administration	0.00	0.00	0.00
	Finance	0.00	0.00	0.00
	Medical and Health	0.00	0.00	0.00
	Planning Research and Statistics	0.00	0.00	0.00
	Agricultural and Natural Resources	0.00	0.00	0.00

	Works, Transport and Housing	0.00	0.00	0.00
	Information, Education and Social Welfare	0.00	0.00	0.00
	Local Govt. Workers Salary (Automated Salary Payment System)	263,139,601.84	471,329,572.22	208,189,970.38
	Salaries/ Emoluments :- Primary Education(automated payment system)	265,557,700.15	0.00	(265,557,700.15)
	Salaries/ Emoluments :- Jnr Secondary Education(automated)	113,629,311.33	0.00	(113,629,311.33)
	Salaries and Allowances Council of Traditional Rulers	37,072,391.72	0.00	(37,072,391.72)
	Pensions for Local Govt. Retirees	262,856,750.48	0.00	(262,856,750.48)
	Sub-Total Personnel Cost	975,255,755.52	471,329,572.22	(503,926,183.30)
5.3	<u>MISCELLANEOUS:</u>			
	Adult Instructors	0.00	0	0.00
	NYSC Corp Member	0.00	2,000,000.00	2,000,000.00
	Postal Agents	0.00	1,500,000.00	20,000,0000.00
	Chaplaincy	0.00	0	0.00
	IT Students	0.00	0	0.00
	ENTRACO	0.00	0	0.00
	The DPO Nigeria Police	0.00	3,400,000.00	3,400,000.00
	NSCDC	0.00	5,500,000.00	5,500,000.00
	STATE Security Service (SSS)	0.00	2,000,000.00	2,000,000.00
	Assistance to Handicaps	0.00	500,000.00	500,000.00
	Sports Activities	0.00	2,000,000.00	2,000,000.00
	Cultural Activities	0.00	5,000,000.00	5000,000.00
	Project Monitoring	0.00	5,000,000.00	5,000,000.00
	Donations	0.00	200,000.00	200,000.00

	Children's Day Celebration	0.00	2,000,000.00	2,000,000.00
	Local Govt. Vigilante, etc.	0.00	2,000,000.00	2,000,000.00
	New Yam Festival	0.00	3,500,000.00	3,500,000.00
	August Meeting	0.00	3,000,000.00	3,000,000.00
	IFAD,RAMP	0.00	25,000,000.00	25,000,000.00
	Traditional Office (Rulers)	0.00	3,000,000.00	3,000,000.00
	ARREARS/ALLOWANCES of 2010 CHAIRMAN	0.00	106,300,000.00	106,300,000.00
	JAAC Administration	0.00	10,000,000.00	10,000,000.00
	ISEC Election/ Political Matters	0.00	6,500,000.00	6,500,000.00
	Independence Day Celebration	0.00	15,400,000.00	15,400,000.00
	Support to Local Govt. Pension Board	0.00	2,000,000.00	2,000,000.00
	Support to Special Education School	0.00	5,000,000.00	5,000,000.00
	Support to Heartland, etc.	0.00	2,000,000.00	20,000,000.00
	Support to BLG&CA	0.00	10,000,000.00	10,000,000.00
	Support to Local Govt. Service Comm.	0.00	2,000,000.00	2,000,000.00
	CSDP	0.00	3,000,000.00	3,000,000.00
	COVID '19 Palliative	0.00	<u>73,000,000.00</u>	<u>73,000,000.00</u>
	Total Miscellaneous	0.00	300,800,000.00	300,800,000.00
5.4	<u>PERSONNEL ANALYSIS:</u>			
	Total Number of Employees at the Beginning of the Year	0.00	0.00	0.00
	Total Number of Employees Employed in the Year	0.00	0.00	0.00

	Total Number of Employees Retired/Transferred or Left During the Year	0.00	0.00	0.00
	Total Number of Employees at the End of the Year	0.00	0.00	0.00
6	<u>OVERHEAD COST:</u>			
6.1	<u>OVERHEAD COSTS BY FUNCTION</u>			
	Transport and Travel	1,450,000.00	7,100,000.00	5,650,000.00
	Utility Service	0.00	0.00	
	Telephone and Postal Services	0.00	500,000.00	500,000.00
	Stationery and Printing	8,268,000.00	6,150,000.00	(2,118,000)
	Maintenance of Office Furniture and Equipment	1,475,592.11	5,340,000.00	3,864,407.89
	Maintenance of Vehicle and other Capital Assets	0.00	4,692,500.00	4,692,500.00
	Consultancy and Professional Services	0.00	1,835,000.00	1,835,000.00
	Training, Staff Development and Welfare	0.00	5,815,000.00	5,815,000.00
	Entertainment and Hospitality	5,149,800.00	2,271,000.00	(2,878,800)
	Miscellaneous Expenses	56,152,000.00	7,060,000.00	(49,092,000.00)
	Provision of Service Materials	11,872,115.00	0.00	(11,872,115.00)
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils	<u>86,980,357.92</u>	<u>0.00</u>	<u>86,980,357.92</u>
	Total Overhead Cost by Function	171,347,865.03	40,763,500.00	(130,584,365.03)
	Un- Retired Advances	17,380,000.18	0.00	(17,380,000.18)
	Grand Total Overhead Cost	153,967,865.03	40,763,500.00	(113,204,365.03)
6.2	<u>OVERHEAD COSTS BY SECTORS (DEPTS):</u>			
	The Council	44,346,100.00	9,500,000.00	(34,846,100.00)
	Administration	15,362,000.00	7,373,000.00	(7,983,000.00)
	Finance	18,485,000.11	4,725,000.00	(13,760,000.00)
	Medical and Health	2,174,407.00	4,515,000.00	2,340,593.00
	Planning Research and Statistics	0.00	3,822,000.00	3,822,000.00
	Agricultural and Natural Resources	0.00	3,360,000.00	3,360,000.00
	Works, Transport and Housing	4,000,000.00	4,655,000.00	655,000.00
	Information, Education and Social Welfare	0.00	2,813,500.00	2,813,500.00
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils across various Sectors	<u>86,980,357.92</u>	<u>0.00</u>	<u>86,980,357.92</u>

	Total Overhead Cost	171,347,865.03	40,763,500.00	(130,584,365.03)
7	<u>SECURITY VOTE:</u>			
	Security Vote	<u>24,000,000.00</u>	<u>0.00</u>	<u>(24,000,000.00)</u>
	Total Security Vote	24,000,000.00	0.00	(24,000,000.00)
8	<u>INTEGRATED FARM PROJECT:</u>			
	Integrated Farm Project	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Integrated Farm Project	0.00	0.00	0.00
9	<u>PALLIATIVE:</u>			
	Palliative	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Palliative	0.00	0.00	0.00
10	<u>CAPITAL EXPENDITURE:</u>			
	Purchase of Vehicles (Ford Ranger)	0.00	473,511,064.00	473,511,064.00
	Buildings, Road rehabilitation and other Projects	43,540,000.00	1,695,623,644.00	1,652,083,644.00
	Local Governments Joint Projects	1,258,600,000.00	0.00	(1,258,600,000.00)
	Various Capital expenditures incurred by BLGCA for Local Govt. Councils	426,698,603.10	<u>0.00</u>	426,698,603.10
	Total Capital Expenditure	1,728,838,603.10	2,169,134,708.00	440,296,104.90
	NIL	0.00	0.00	0.00
	Grand Total Capital Expenditure	1,728,838,603.10	2,169,134,708.00	440,296,104.90

	LIQUID ASSETS:			2023 ₦'m	2022 ₦'m
	This represents closing balance of cash-at-hand and held in Banks				
11	<u>CASH BALANCE:</u>				
	Cash-at-Hand			<u>17,300.67</u>	<u>6,576.30</u>
	Sub-Total Cash			17,300.67	6,576.30
12	<u>BANK BALANCE:</u>				
	<u>Name of Bank</u>	<u>Account Name</u>	<u>Account Number</u>		
1	Zenith Bank Plc.	Hope Imo Project Acct.	1017161030	2,318.14	8,915.14
2	UBA Plc.	Salary Account	1022117561	31,110.34	31,110.34
3	UBA Plc.	Shared Property Acct.	1022780837	95,188,857.	46,069,711.28
4	Zenith Bank Plc.	Not Disclosed	1016451004	0.00	0.00
5	Zenith Bank Plc.	Salary Account	1014120144	6,107.09	6,107.09
6	Zenith Bank Plc.	Not Disclosed	1016450980	62.73	62.73
7	Zenith Bank Plc.	Not Disclosed	1016450997	7,757.53	7,757.53
8	Zenith Bank Plc.	Rescue Mission Project	1012892209	3,419,320.43	3,419,320.43
9	Zenith Bank Plc.	Road Rehabilitation	1015458532	973,559.00	973,559.00
10	Zenith Bank Plc.	Not Disclosed	1011116155	8,759.83	8,759.83
11	FCMB Plc.	Integrated Farm Project	5434491019	33,281.96	33,281.96
12	Eco Bank Plc.	IGR Account	4292046477	770.08	770.08
13	Eco Bank Plc.	Not Disclosed	4292046611	(1,967.15)	(1,967.15)
14	UBA Plc.	Not Disclosed	1001523310	637,566.83	637,566.83
15	UBA Plc.	Not Disclosed	1004169371	321,144.08	321,144.08
16	Access Bank Plc.	Not Disclosed	0690570294	60,893.86	60,893.86
17	UBA Plc.	Revenue Account	1022117705	<u>232,930.03</u>	<u>232,930.03</u>
	Sub-Total Bank			100,922,471.78	51,809,923.06
	Grand Total Cash and Cash Equivalent			100,939,772.45	51,816,499.36
13	<u>SALARY ADVANCE:</u>			2023	2022
	Salary Advance			<u>0.00</u>	<u>0.00</u>

	Sub-Total Salary Advance	0.00	0.00
14	<u>IMPREST:</u>		
1	Utazi Moses (TC Member)	60,000.00	60,000.00
2	Uba John Onyemaedu	60,000.00	60,000.00
3	NwauwaIkechi B	60,000.00	60,000.00
4	Nwadi Progress	60,000.00	60,000.00
5	OgbokoOsita	60,000.00	60,000.00
6	Dr. Akeru Camilla	60,000.00	60,000.00
7	Udeh Isaac	60,000.00	60,000.00
8	UzorCanice	60,000.00	60,000.00
9	Ohamara Casmir	60,000.00	60,000.00
10	Maduka Clement	60,000.00	60,000.00
11	Nwachukwu Thaddeus	60,000.00	60,000.00
12	Mberekpe, R. N. (DAGS)	1,814,000.00	1,814,000.00
13	Okoroegbe, C. A. (TR)	1,464,000.00	1,464,000.00
14	Okoro Franca (PRS)	2,045,000.00	1,325,000.00
15	Anyanwu Nicholas (WKs)	525,000.00	525,000.00
16	IwujiWinifred (Health)	1,155,000.00	1,155,000.00
17	OhazuruikeChinyere (COC)	300,000.00	300,000.00
18	Agwamba Angela (Agric.)	526,000.00	526,000.00
19	Umealakwe, CEO (HPM)	50,000.00	50,000.00
20	Njoku, A. I. (I/A)	100,000.00	100,000.00
21	OkonyiaChuks (Chairman)	1,832,000.00	1,832,000.00
22	Osuji, B. N. D (I/A)	450,000.00	450,000.00
23	Chuks Maureen (HPM)	310,000.00	310,000.00
24	Nwaulu, G. N. (Cashier)	180,000.00	180,000.00
25	UcheharaChuks (TR)	600,000.00	600,000.00
26	Maria Chinwendu (Ag. Health)	60,000.00	60,000.00
27	Dr. Louis Obodo (Chairman)	900,000.00	900,000.00
28	Anyanwu Collins (Clerk)	850,000.00	850,000.00
29	G. T. O. Mgborokwu(TC. C/Man)	23,090,000.00	23,090,000.00
30	H.C. Chukwuka	25,000.00	25,000.00
31	Iwuanyanwu, C.A. (DAGS)	1,440,000.00	1,440,000.00
32	Oguchienti N.C.	250,000.00	250,000.00
33	Oluigbo Jacinta (Int. Aud.)	200,000.00	200,000.00
34	Akubuiro Charles (Ag. HPM)	100,000.00	100,000.00

35	Uka Clement (Works)	375,000.00	375,000.00
36	Oboh Valentine C. (Ag. Agric.)	300,000.00	300,000.00
37	Nzeribe Mercy (Ag. I/A	175,000.00	175,000.00
38	Madukwe Grant	150,000.00	150,000.00
39	Nwaimo Mary	95,000.00	95,000.00
40	Ononogbo Margaret	305,000.00	305,000.00
41	Azuatalam R. U.	75,000.00	75,000.00
42	Adibuo Amaechi	300,000.00	300,000.00
43	Ijeoma Snadra	300,000.00	300,000.00
44	Osuji Basil	1,170,000.00	1,170,000.00
45	Ogbenta I. U.	1,720,000.00	1,720,000.00
46	Ogbuji Samuel	490,000.00	490,000.00
47	Engr. Iwu Anthony	1,290,000.00	570,000.00
48	Chairman LGSC	1,000,000.00	1,000,000.00
49	Arch. Mac-Anselm Madu	1,090,000.00	1,090,000.00
50	Okereke Onyemauwa	240,000.00	240,000.00
51	Ogufeoma Charity	250,000.00	250,000.00
52	Hon. Hilary Eberendu	1,500,000.00	1,500,000.00
53	Hon. Grace Nwachukwu	500,000.00	500,000.00
54	Hon. Okonkwo Chidi	1,550,000.00	1,550,000.00
55	Hon. Nwaizu Betta	250,000.00	250,000.00
56	Hon. Duru Iyasara	250,000.00	250,000.00
57	Hon. Egberima Justina	250,000.00	250,000.00
58	Hon. Ogbonna Patrick	250,000.00	250,000.00
59	Hon. Ikokwu Henry	250,000.00	250,000.00
60	Hon. Arizie Franca	250,000.00	250,000.00
61	Hon. Ogini Johnson	250,000.00	250,000.00
62	Hon. KPatuwa Blessing	250,000.00	250,000.00
63	Hon. Nwadialo Blessing	250,000.00	250,000.00
64	Hon. Nwauwa O.	250,000.00	250,000.00
65	Hon. Ejihusu Sabinus O.	250,000.00	250,000.00
66	Hon. Chinwendu (FSP)	250,000.00	250,000.00
67	Ogbenta I. V	120,000.00	120,000.00
68	Osuji B. N	60,000.00	60,000.00
69	Okereke Onyemauwa	180,000.00	180,000.00
70	Opara Gift	1,620,000.00	900,000.00
71	Madu Mac Anslem	2,160,000.00	1,440,000.00
72	Ogbuji Samuel	240,000.00	240,000.00

73	OguIfeoma	1,350,000.00	750,000.00
74	NwoguNkeiruka	950,000.00	600,000.00
75	Nwadike G. C	800,000.00	800,000.00
76	Ugbaja C. I	870,000.00	870,000.00
77	Orisakwe T. C	1,260,000.00	1,260,000.00
78	Madu Christopher	1,640,000.00	1,640,000.00
79	Hon. OchilamChidi	1,080,000.00	1,080,000.00
80	Hon. Usman David	1,080,000.00	1,080,000.00
81	Hon. John Iwueze	80,000.00	80,000.00
82	Hon. Orji Norbert	1,080,000.00	1,080,000.00
83	Hon. Justin Ezeasor	1,080,000.00	1,080,000.00
84	Hon. UcheChukwudi	1,080,000.00	1,080,000.00
85	Hon. Nduka Prince	1,080,000.00	1,080,000.00
86	Hon. Obi Onyekwu	1,080,000.00	1,080,000.00
87	Hon. CaniceArugbue	1,080,000.00	1,080,000.00
88	Hon. OkoroLivinus	1,080,000.00	1,080,000.00
89	Hon. Amajoyi K.	1,080,000.00	1,080,000.00
90	Hon. Nina Obiekea	1,080,000.00	1,080,000.00
91	Hon. (Mrs.) IhesieNkeiruka	1,080,000.00	1,080,000.00
92	Hon. Anene Joseph, A.	1,080,000.00	1,080,000.00
93	IhesinuloMbadiwe Placid	1,320,000.00	1,320,000.00
94	Igwe Donald .U.	60,000.00	60,000.00
95	Enoch Esther	1,560,000.00	840,000.00
96	Hon. Emmanuel Mazi	3,750,000.00	3,750,000.00
97	Damian Onwuzurigbo	240,000.00	240,000.00
98	Umunna L.N	340,000.00	340,000.00
99	Njoku Florence	1,020,000.00	300,000.00
100	UdushirinwaEmeka	240,000.00	240,000.00
101	Ekechukwu Vivian	660,000.00	60,000.00
102.	Hon. IfeanyiNnani	700,000.00	
103.	Mrs. ChinonyeNnani	50,000.00	
	Total Imprest	90,111,000.00	83,491,000.00
15	SERVICE ADVANCE:		
15.1	i. INTEGEATED FARM PROJECT:		

	a. Echeribe Harrison	53,200.00	53,200.00
	b. Oboh Valentine	<u>21,560.00</u>	<u>21,560.00</u>
	Sub-Total Integrated Farm Project	74,760.00	74,760.00
15.2	ii. CHAPEL PROJECT		
	a. Anyanwu Nick N.	500,000.00	500,000.00
	b. Uka Clement N.	<u>15,500,000.00</u>	<u>15,500,000.00</u>
	Sub-Total Chapel Project	16,000,000.00	16,000,000.00
15.3	iii. GRADING OF ROADS:		
	a. Ukah Clement N.	97,923,769.85	97,923,769.85
	b. Arch Mac-AnselemMadu	3,000,000.00	3,000,000.00
	c. NdukaAguoru	<u>14,350,000.00</u>	<u>14,350,000.00</u>
	Sub-Total Grading of Rural Roads	115,273,769.85	115,273,769.85
15.4	iv. DRILLING OF BOREHOLES :	2023 ₦'m	2022 ₦'m
	a. Umera Sunday	<u>8,900,000.00</u>	<u>8,900,000.00</u>
	Sub-Total Water Bore Hole	8,900,000.00	8,900,000.00
15.5	PERSONAL ADVANCES:		
1	Ihieri Edith	12,358.00	12,358.00
2	OhanyereChikeize	413,210.00	413,210.00
3	Iheanacho Felicia	16,780.00	16,780.00
4	Odunze K.O	40,253.00	40,253.00
5	Chika Egbennka	14,218.00	14,218.00
6	Odimgbe Gladys	9,803.00	9,803.00
7	UmelorIjeoma	175,524.00	175,524.00
8	Uzonwanne Emma	38,820.00	38,820.00
9	Wilson Ebepu	228,363.00	228,363.00
10	Okorie J.A	53,970.00	53,970.00
11	Kalu G.N	14,208.00	14,208.00
12	Eke Justus	75,375.00	75,375.00
13	EzinneBenard	18,253.00	18,253.00
14	Ogbonna Emma .O	411,440.00	411,440.00
15	Azusa Joseph	515,207.00	515,207.00
16	Egbugo Benjamin	24,000.00	24,000.00

17	IgwebuikeKyrian	19,950.00	19,950.00
18	AnyimKelechi	10,500.00	10,500.00
19	Maduka Paul	14,280.00	14,280.00
20	EbagaFebian	19,000.00	19,000.00
21	AkubuezeChioma	16,000.00	16,000.00
22	Amadi Caroline	15,761.00	15,761.00
23	OparaAthana.N	65,000.00	65,000.00
24	Njoku G.O.	847,320.00	847,320.00
25	OkwuosahObisuns	13,900.00	13,900.00
26	Mgborokwu D.M	35,690.00	35,690.00
27	Ogbonna Rose	27,245.00	27,245.00
28	AmdiMagret	16,210.00	16,210.00
30	Udemba Chris	18,900.00	18,900.00
31	OchukaAlphonsus	68,900.00	68,900.00
32	Amaechi Jerome	15,700.00	15,700.00
33	Maduagwu Tony	12,700.00	12,700.00
34	Ogbonna T.W	80,560.00	80,560.00
35	Asonyee Vincent .O.	47,700.00	47,700.00
36	Chika Udogwu	10,000.00	10,000.00
37	IsumereChinyere	18,015.00	18,015.00
38	NwagaDesmomd	57,760.00	57,760.00
39	OsoraDify	15,000.00	15,000.00
40	Okiri J.A	46,300.00	46,300.00
41	IheanachChideu	154,560.00	154,560.00
42	Uzoejinwa Jude	66,932.00	66,932.00
43	Aka Stella	149,470.00	149,470.00
44	Eborah Gilbert	35,490.00	35,490.00
45	Ogini A.O	140,460.00	140,460.00
46	Emezuo P.E	68,928.00	68,928.00
47	AwuzieSammuel	84,372.00	84,372.00
48	OkereEk	39,378.00	39,378.00
49	ChinereObulie	69,144.00	69,144.00
50	Eneberi Gladys	27,644,000.00	27,644,000.00
51	XtainEgwuowu	21,000.00	21,000.00
52	Urama B.O	113,160.00	113,160.00
53	Nwoha Paul	17,900.00	17,900.00
54	Sunday Ogini	59,600.00	59,600.00
55	Uchelwuorisha	50,000.00	50,000.00

56	Nwanegbo E.O	86,000.00	86,000.00
57	NkemChristain	20,000.00	20,000.00
58	Ukachuwu Felix	11,000.00	11,000.00
59	Mgborokwu H.C	21,483.00	21,483.00
60	Ibechezor R.U	5,081,000.00	5,081,000.00
61	NgoziOnyeneho	103,860.00	103,860.00
62	Ogbonna Emmanuel	12,330.00	12,330.00
63	EzugoEunie	72,000.00	72,000.00
64	Ogbonna Joy	53,685.00	53,685.00
65	Mmrem Justus	15,718.00	15,718.00
66	Iheanacho Seth	26,000.00	26,000.00
67	Opara Eric	83,000.00	83,000.00
68	Ossai Paschal	45,000.00	45,000.00
69	Neosub B.O	60,000.00	60,000.00
70	Mgborogwu A.E	67,310.00	67,310.00
71	Amaghere Martin	10,290.00	10,290.00
72	Obasi Henry	44,000.00	44,000.00
73	Obasi Patrick	12,000.00	12,000.00
74	Nnochiri R.O	33,000.00	33,000.00
75	Ibeagi Edith	420,000.00	420,000.00
76	Sammuel .O.	280,000.00	280,000.00
77	Hod Works	2,598,585.99	2,598,585.99
78	Ragund, O	20,000.00	20,000.00
79	Maduka Cletus	500,000.00	500,000.00
80	Steve Ibe	550,000.00	550,000.00
81	Muka Augustine	40,000.00	40,000.00
82	Hon Chris Ufere	100,000.00	100,000.00
83	Opera Life	75,000.00	75,000.00
84	Nwakuche	29,000.00	29,000.00
85	Ogbuagu F	90,000.00	90,000.00
86	Nwaoha C.E	262,600.00	262,600.00
87	Hon Sunday Miller	100,000.00	100,000.00
88	Mrs.Nnanna	831,000.00	831,000.00
89	Anastasia .N.	100,000.00	100,000.00
90	Okorie Peter	100,000.00	100,000.00
91	Raymond .N.	351,400.00	351,400.00
92	Onwumere .B.	10,000.00	10,000.00
93	Akubuo Blessing	204,000.00	204,000.00

94	OgboechuOkam	50,000.00	50,000.00
95	Augustine .U.	50,000.00	50,000.00
96	UcheOkorie	12,000.00	12,000.00
97	Osuji .J.C	100,000.00	100,000.00
98	OkerekeSilvas	309,700.00	309,700.00
99	Anyanwu .N. N.	28,281,048.00	28,281,048.00
100	ObiezeUmeh	151,000.00	151,000.00
101	Onyeuche .E.	30,000.00	30,000.00
102	Nwabuisi .A.	24,000.00	24,000.00
103	Apeme .F.	50,000.00	50,000.00
104	AnuforoOluchi	30,800.00	30,800.00
105	ObiohaUmeh	151,000.00	151,000.00
106	Felix Nwa	300,000.00	300,000.00
107	MichMba	10,000.00	10,000.00
108	Nwabi Cletus	10,000.00	10,000.00
109	Onukube Grace	1,000,000.00	1,000,000.00
110	OmeeMartaina	20,000.00	20,000.00
111	Aneme Sam	5,000.00	5,000.00
112	Chris Nwa	100,000.00	100,000.00
113	IheanyiChimezie	570,000.00	570,000.00
114	Blessing .A.	2,000.00	2,000.00
115	Madugwo .O.	5,000.00	5,000.00
116	DuruNkem	8,000.00	8,000.00
117	Madu Kenneth	45,000.00	45,000.00
118	OkeyAfam	11,000.00	11,000.00
119	UcheUdo	10,000.00	10,000.00
120	Onyekwere Samuel	980,000.00	980,000.00
121	Ndeaso .J.	12,000.00	12,000.00
122	Eke .J.E	20,000.00	20,000.00
123	Emereonye .M.	235,000.00	235,000.00
124	Ubochi C.C	112,000.00	112,000.00
125	Dikeoha .D.	80,000.00	80,000.00
126	Ogbonna .G.	40,000.00	40,000.00
127	Ibeneme .C.	48,000.00	48,000.00
128	Nwachukwu .M.	60,000.00	60,000.00
129	Nwachukwu .A.I.C	1,780,000.00	1,780,000.00
130	Nwankwo .R.O	97,318.24	97,318.24
131	NnaniJustaina	1,270,000.00	1,270,000.00

132	Ebo Francis	1,614,800.00	1,614,800.00
133	Ebonanugo Francis	100,000.00	100,000.00
134	Okere .A.N	231,000.00	231,000.00
135	S.N. Nnayerere	1,890,000.00	1,890,000.00
136	Nwosu .J.	100,000.00	100,000.00
137	Barr .E.C Nnani	7,380,000.00	7,380,000.00
138	Ogini Osmond	785,000.00	785,000.00
139	OhazuruChikezie	24,371,110.62	24,371,110.62
140	Okolie .W.O	500,000.00	500,000.00
141	Enebiri .E.	95,000.00	95,000.00
142	Ogini .K.C	38,000.00	38,000.00
143	Okafor .J.C	5,300,000.00	5,300,000.00
144	Osuji .B.N.D	1,718,000.00	1,718,000.00
145	Hon Nwakuche	900,000.00	900,000.00
146	Hon Odika	1,990,000.00	1,990,000.00
147	Chikwendu M.O.	12,524,500.00	12,524,500.00
148	Okereke Jude	580,000.00	580,000.00
149	Ohuabnwa .B.O	60,000.00	60,000.00
150	EmekaOkoro	3,880,000.00	3,880,000.00
151	Onuawuchi	30,000.00	30,000.00
152	Duru Chris	300,000.00	300,000.00
153	DrOkere .E.	40,000.00	40,000.00
154	Beatrice Mmerem	618,000.00	618,000.00
155	Esther Enoch	40,000.00	40,000.00
156	Osuji .J.C	1,205,000.00	1,205,000.00
157	Mgbenani U.A	300,000.00	300,000.00
158	AnemeEmmanuela	609,200.00	609,200.00
159	OsigweChinedu	209,700.00	209,700.00
160	Nduka Kenneth	4,694,000.00	4,694,000.00
161	Chikwukadibia, I.	220,000.00	220,000.00
162	Hon Nwaka	100,000.00	100,000.00
163	Nwakuma	5,000.00	5,000.00
164	OkorieEucharia	10,920.00	10,920.00
165	Igwe, P.B	110,000.00	110,000.00
166	Enwereuzor .R.I	36,000.00	36,000.00
167	Joan Nzeribe	18,207,055.00	18,207,055.00
168	Ogbonna Rose	12,000.00	12,000.00
169	Uzoigwe .P.Chinyere	360,000.00	360,000.00

170	Hon NgoziOjure	150,000.00	150,000.00
171	Hon .R.Anumaka	250,000.00	250,000.00
172	Alerma .E.N	13,600.00	13,600.00
173	Ezeanyika .U.V	20,000.00	20,000.00
174	Mrs .P.C Iwuagwu	116,400.00	116,400.00
175	NdukaFrank.I.	370,000.00	370,000.00
176	Amaole .E.I	10,000.00	10,000.00
177	OsonduIkechukwu	5,000.00	5,000.00
178	Odoemena.S.	5,000.00	5,000.00
179	E.C. Akuruka	125,400.00	125,400.00
180	Gilbert Obioha	10,000.00	10,000.00
181	Igboashi .L.	5,000.00	5,000.00
182	Okiri.J.A	527,000.00	527,000.00
183	Okoronkwo Sunday	5,000.00	5,000.00
184	OnuegbuUgwu	108,000.00	108,000.00
185	Nwanegbo .O.	5,000.00	5,000.00
186	G.E. Nsofor	135,000.00	135,000.00
187	Ofor Lawrence	155,720.00	155,720.00
188	Amobi Ike	2,500.00	2,500.00
189	Amajuru Felix	2,500.00	2,500.00
190	Mr .F.I. Okoronkwo	13,350.00	13,350.00
191	Muoneke .J.C	10,000.00	10,000.00
192	Chikere .A.C	60,000.00	60,000.00
193	UchegharaChuks	1,830,000.00	1,830,000.00
194	T.C Ekwueme	30,000.00	30,000.00
195	UmeanyaEkema	30,000.00	30,000.00
196	Hon Pane Nzeribe	1,703,000.00	1,703,000.00
197	Emeana Cletus .O.	373,700.00	373,700.00
198	Iwuji Winifred	298,000.00	298,000.00
199	Adizua I.G.	82,000.00	82,000.00
201	NwuluGeraldine.N.	80,000.00	80,000.00
202	Oparaocha Edith	50,000.00	50,000.00
203	Brenda Nwaozor	30,500.00	30,500.00
204	Hon Muforo Val	1,350,000.00	1,350,000.00
205	OhazurikeChinyere	260,000.00	260,000.00
206	Okoroafor Wilson	28,000.00	28,000.00
207	OnuegbuUgwu	108,000.00	108,000.00
208	Okorundu Sunday	5,000.00	5,000.00

209	Anyaragbu Vitus	42,000.00	42,000.00
210	Okorie, B. E.	125,000.00	125,000.00
211	OdomenenamKyrian	5,000.00	5,000.00
212	BennethAnumudu	15,000.00	15,000.00
213	Ikechukwu Meme	5,000.00	5,000.00
214	MrsNeilyDuru	27,000.00	27,000.00
215	Joy Ogbonna	6,800.00	6,800.00
216	P.C Chukwundu	18,000.00	18,000.00
217	Dr.Nwana .N.	100,000.00	100,000.00
218	Nzejunwn .J.C	18,000.00	18,000.00
219	Ogazi .J.C	1,060,000.00	1,060,000.00
220	NgoziEzeanya	68,000.00	68,000.00
221	AmajioyiKenneih	40,000.00	40,000.00
222	Hon Obinna .M.	20,000.00	20,000.00
223	Hon NmndiIjeoma	60,000.00	60,000.00
224	Hon .L. Uzokwa	119,000.00	119,000.00
226	S.I Onumere	39,000.00	39,000.00
227	IheanachoChinedu	89,000.00	89,000.00
228	Obinna .E Ozor	13,500.00	13,500.00
229	Egbuchulam Fidel	475,000.00	475,000.00
230	ChukwuSamakacO.	10,000.00	10,000.00
231	Emeka.O.Amachi	550,000.00	550,000.00
232	MirruanEchefu	4,000.00	4,000.00
233	Opaeaugo Peter	12,800.00	12,800.00
234	Ibegulam .A.A	295,000.00	295,000.00
235	Uzokwe .I.A.O	74,000.00	74,000.00
236	Agwua Joseph	1,000.00	1,000.00
237	Ogbonna I.I	270,000.00	270,000.00
238	R.O Dike	49,000.00	49,000.00
239	Amadi .B.C	140,000.00	140,000.00
240	NwokeEmeka.E	703,000.00	703,000.00
241	Rosita Opejiawa .E.	2,000.00	2,000.00
242	IfeanyiIwuorisha	90,000.00	90,000.00
243	Nwakibe Catherine	5,000.00	5,000.00
244	IgweOgochukwu	150,000.00	150,000.00
245	Mercy Emeonye	20,000.00	20,000.00
246	Onyekwere Samuel	3,153,000.00	3,153,000.00
247	Eke .K.A	561,000.00	561,000.00

248	Obi .E.U	5,000.00	5,000.00
249	Ihejiruka .C.C	274,420.00	274,420.00
250	Okoronkwo Sunday	5,000.00	5,000.00
251	Madume Caroline	4,600.00	4,600.00
252	Hon Sermon Onuebu	23,160.00	23,160.00
253	Jiakponna M.J.	35,660.00	35,660.00
254	Ndulor B.C	500,000.00	500,000.00
255	Hon Amugo	25,500.00	25,500.00
256	Ogbonna Kevin	1,500.00	1,500.00
257	OkachammaPhicip	6,400.00	6,400.00
258	Vivian Irona	150,000.00	150,000.00
259	Ikpeama Anthony	602,540.00	602,540.00
260	Chief Ace	50,000.00	50,000.00
261	Edozien .I.C	46,220.00	46,220.00
262	Oparaku .D	36,620.00	36,620.00
263	Nkwocha .A.C	19,500.00	19,500.00
264	OputaOnumonu	5,000.00	5,000.00
266	Chisam .C.E.O	61,860.00	61,860.00
267	Anuforo, B. N.	998,850.00	998,850.00
268	Uchendu Daniel	77,410.00	77,410.00
269	Anyanwu C.O.C	200,700.00	200,700.00
270	Ojinnaka Innocent	4,600.00	4,600.00
271	OsitaObasi	64,120.00	64,120.00
272	Ogbenta I.V.	9,000.00	9,000.00
273	Duruji .C.	37,375.00	37,375.00
274	Ezeala .C.E.	16,340.00	16,340.00
275	Egejuru Blessing	30,800.00	30,800.00
276	Onumajuru L.	94,850.00	94,850.00
277	IrokaIfeanyi	3,200,000.00	3,200,000.00
278	Unyimada .F.U.	278,800.00	278,800.00
279	Gerald Ezeani	80,000.00	80,000.00
280	MgborokwuLoveth	41,600.00	41,600.00
281	Rufus Nwakaji	1,150.00	1,150.00
282	Umunkwo .E.N	105,650.00	105,650.00
283	Ezeoha .A.C	314,200.00	314,200.00
284	Azubuike C.C	341,000.00	341,000.00
285	Ohanyere .V.N	471,150.00	471,150.00
286	Udeze .C.C	200,500.00	200,500.00

287	NwosuEmeka	30,000.00	30,000.00
288	Uche Victor	16,900.00	16,900.00
289	Akujobi .P.C.O.	28,200.00	28,200.00
290	Okoro .R.E	3,436,300.00	3,436,300.00
291	Dr. E.C. Iheakor	414,900.00	414,900.00
292	Hon Irona Gerald	600,000.00	600,000.00
293	Maduka Peter	80,000.00	80,000.00
294	Okorie Stella	245,000.00	245,000.00
295	Blessing Ikejiaku	25,000.00	25,000.00
296	Ben Nwosu	11,450.00	11,450.00
297	Achusim .C.O	680,000.00	680,000.00
298	Hon Felix Uba	265,000.00	265,000.00
299	Okereke Silas	254,900.00	254,900.00
301	Uzejinwa	14,500.00	14,500.00
302	Hon Ndukwu .V.C.	200,000.00	200,000.00
303	Barr Mberekpe R. N.	6,924,000.00	6,924,000.00
304	Opara.V.A.	36,730.00	36,730.00
305	Nzeribe, A. N.	140,000.00	140,000.00
306	Olosunlani Ola	8,000.00	8,000.00
307	Rose Koronkwo	2,350.00	2,350.00
308	OkebataLovina	1,460.00	1,460.00
309	NwaimoMary.O.	956,500.00	956,500.00
310	Hon EmekaOdunze	50,000.00	50,000.00
311	.J.C. Ogazi	726,500.00	726,500.00
312	Agwamba Angela	11,926,230.15	11,926,230.15
313	Nwosu .H Adamaka	6,000.00	6,000.00
314	Ebereonwu Jude	1,000.00	1,000.00
315	Ezeanya Godwin	8,000.00	8,000.00
316	Nwakaego Vivian	1,000.00	1,000.00
317	Dr. Louis Obodo	3,150,000.00	3,150,000.00
318	AmaechiFaustina	322,500.00	322,500.00
319	MeleteAlphonus	75,000.00	75,000.00
320	Ndupu Cletus	454,500.00	454,500.00
321	OchijeChinedu	53,000.00	53,000.00
322	Uzor Sophia	3,315,000.00	3,315,000.00
323	Kalu C.I.	3,108,600.00	3,108,600.00
324	Enebochi .A.E.	914,800.00	914,800.00
325	Okoro Franca	3,891,000.00	3,891,000.00

326	OkereNgozi .R.	165,000.00	165,000.00
327	ChikezieOkorie	231,500.00	231,500.00
328	AmadiSammul	96,400.00	96,400.00
329	Nwafor Edith	595,810.00	595,810.00
330	Chukwuemeka Woke	21,000.00	21,000.00
331	Nwosu .B.S.	3,500.00	3,500.00
332	Mberekpe German	28,550.00	28,550.00
333	Nwakuna P. H.U.	32,150.00	32,150.00
334	.R.I Ohaebosim	2,310,000.00	2,310,000.00
335	Njoku Greg	17,093,000.00	17,093,000.00
336	Hon CaniceUzor	859,600.00	859,600.00
337	Esomonu R.C.	811,650.00	811,650.00
338	Hon OnyemaObua	150,000.00	150,000.00
339	Hon HossanaUmnna	121,000.00	121,000.00
340	Orisakwe .C.	20,000.00	20,000.00
341	Nnakwe .F.U.	50,000.00	50,000.00
342	Nzerbe Vitus	30,000.00	30,000.00
343	Umelaekwe Chris .E.	257,455.00	257,455.00
344	Nnakwe Felix	1,200,000.00	1,200,000.00
345	Okere .E.K.	1,200,000.00	1,200,000.00
346	Egwuonwu Christian	6,500.00	6,500.00
347	Nzeoma I.N. (Mrs)	372,100.00	372,100.00
348	Okwumma .G.O.C.	810,000.00	810,000.00
349	Ibeneme C.N.	4,825,000.00	4,825,000.00
350	Eke .K.A	76,000.00	76,000.00
351	Oparaugo .P.C	200,000.00	200,000.00
352	Okoye Linus	381,210.00	381,210.00
353	Anolan .F.U.	2,750.00	2,750.00
354	Osara .D.H.U.	2,000.00	2,000.00
355	Ohabesim .N.	690,300.00	690,300.00
356	Hon Albert	50,000.00	50,000.00
357	Ofilli .D.C. (Mrs.)	114,000.00	114,000.00
358	Agughalam .K.U.	2,000.00	2,000.00
369	NwaezeEmeka	630,000.00	630,000.00
360	Mbama Ralph	30,000.00	30,000.00
361	NkemChristain	445,000.00	445,000.00
362	Leader	50,000.00	50,000.00
363	AlphonsiusOkorie	100,000.00	100,000.00

364	Obieze Mary	940,000.00	940,000.00
365	OhamadikeNneka	30,000.00	30,000.00
366	Nwaigwe Boniface	50,000.00	50,000.00
367	Eze A. B. C. Eke	1,015,000.0	1,015,000.0
368	Anuebunwa Ben	740,000.00	740,000.00
369	Nwangwu .E.	20,000.00	20,000.00
370	Oparaocha Edith	150,000.00	150,000.00
371	Lady Nnenna .A.	100,000.00	100,000.00
372	Emmanuel Anene	130,000.00	130,000.00
373	Ibe Anthony .O.	350,000.00	350,000.00
374	Iroegbu Edith	50,000.00	50,000.00
375	Omerenyekwe .M.A	20,000.00	20,000.00
376	Dike .D.C.	20,000.00	20,000.00
377	Ken Madu	15,500.00	15,500.00
378	Arise Christian	48,500.00	48,500.00
379	Nduokwu Sunday	4,950.00	4,950.00
380	Nsofor .G.E.	135,500.00	135,500.00
381	Offor Lawrence	155,000.00	155,000.00
382	Onwuruike .A.A	1,177,000.00	1,177,000.00
383	Okoronkwo, F.I.	13,350.00	13,350.00
384	Kalu .C.I.	885,000.00	885,000.00
385	Onwuzuaha Rebecca	450,000.00	450,000.00
386	Michael Ebume	20,000.00	20,000.00
387	Emma Nwadiaro	150,000.00	150,000.00
388	Anuebunwa I. N	60,000.00	60,000.00
389	Ndukwu .S.I.	25,000.00	25,000.00
390	UbonuB.Ukwo	99,500.00	99,500.00
391	Nwakandu Emma	149,000.00	149,000.00
392	Emezoma .P.E.	26,500.00	26,500.00
393	Uzoka Isaac	10,000.00	10,000.00
394	Eke .E.K.	70,000.00	70,000.00
395	Hon OkechuwuIgwe	150,000.00	150,000.00
396	Esomonu R.C.	35,000.00	35,000.00
397	Ohaneje .E.K.	60,000.00	60,000.00
398	ObijakuOlom .P.	730,000.00	730,000.00
399	Hon OttiNdukwe	3,630,000.00	3,630,000.00
400	.P.C. Ahuihe	40,000.00	40,000.00
402	EluchiePaulinus	16,107,055.00	16,107,055.00

403	AdiemeNkeiruka	10,000.00	10,000.00
404	Ohamara Casmir	1,110,000.00	1,110,000.00
405	AnyanwuRomanus	1,580,000.00	1,580,000.00
406	Ngo Maduefula Leo	150,000.00	150,000.00
407	UcheIwuorisha	5,000.00	5,000.00
408	Owuawka Chika	12,000.00	12,000.00
409	Egbenuka Chika	170,000.00	170,000.00
410	Eluchiep.N.	1,443,700.00	1,443,700.00
411	UwakeGodfrey.C.	60,000.00	60,000.00
412	Duruobieze. M.	600,000.00	600,000.00
413	Hon Anueuzor	500,000.00	500,000.00
414	Ikpeame Benedict	100,000.00	100,000.00
415	Emereonye .M.E.	276,000.00	276,000.00
416	Eke .J.C.	90,000.00	90,000.00
417	NwahawuBettel	1,665,000.00	1,665,000.00
418	Ayero .G.A.	90,000.00	90,000.00
419	Justina Nwisu	550,000.00	550,000.00
420	Hon OkeyIgwe	4,160,000.00	4,160,000.00
421	Ebugo Benjamin	2,500.00	2,500.00
422	Maduka Paul	4,500.00	4,500.00
423	Umeh .A.N.	665,660.00	665,660.00
424	Mrs.Mazi	575,000.00	575,000.00
425	Emma Mazi	6,200,000.00	6,200,000.00
426	Duru Emilia	140,000.00	140,000.00
427	Obasi .H.O.	6,200.00	6,200.00
428	Hon OfiliIjeoma	502,000.00	502,000.00
429	OguguoNwaka	650,000.00	650,000.00
430	Emma Onwuzugha	2,278,000.00	2,278,000.00
431	Hon Patricia Nkem	500,000.00	500,000.00
432	Kingsley Ozuome	3,100,000.00	3,100,000.00
433	Ubochi	80,000.00	80,000.00
434	Iheacho Felicia	25,000.00	25,000.00
435	Hon NmaObua	300,000.00	300,000.00
436	Chief Nwameme	100,000.00	100,000.00
437	OkerekeJude.C.	250,000.00	250,000.00
438	Iroegbu Ben	5,120,000.00	5,120,000.00
439	Nwadike .I.O.	60,000.00	60,000.00
440	Hon EzineOchuka	50,000.00	50,000.00

441	Maureen Chuks	285,000.00	285,000.00
442	OkoroCallista	60,000.00	60,000.00
443	SuleObinna.N.	30,000.00	30,000.00
444	AwuzieChinaka	12,000.00	12,000.00
445	Merem Beatrice	482,000.00	482,000.00
446	Iyasara .I.A.Obinna	10,000.00	10,000.00
447	Anyanwulkechuwu	115,000.00	115,000.00
448	Ogbonna Peter	20,000.00	20,000.00
449	Durugbo Gregory	5,000.00	5,000.00
450	Ngwu Leticia	15,000.00	15,000.00
451	Umegboro Eugene	5,000.00	5,000.00
452	Iriele Grace .O.	5,000.00	5,000.00
453	Ihesie Maryann	5,000.00	5,000.00
454	Uba .A.C.	347,000.00	347,000.00
455	Ubochi Maureen	40,000.00	40,000.00
456	Koroegbe .C.A.	914,000.00	914,000.00
457	ChuksOkonyia	452,000.00	452,000.00
458	Obijiaku Dom	350,000.00	350,000.00
459	ChinweNwaimo	120,000.00	120,000.00
460	Njoku .A.I.	50,000.00	50,000.00
461	Ohamanu Casmir	670,600.00	670,600.00
462	PaulinusUkwuoma	57,002.00	57,002.00
463	Odu .P.E.	10,000.00	10,000.00
464	Okwosha Ernest	100,000.00	100,000.00
465	Francis Ebere	15,600.00	15,600.00
466	R.C. Nwaeze	310,000.00	310,000.00
467	Nwaoba .C.O.	2,000.00	2,000.00
468	ChmereIsumeje	1,000.00	1,000.00
469	Raphael .M.	300,000.00	300,000.00
470	U.T. Ndubueze	2,810,000.00	2,810,000.00
471	Esther Enoch (Mrs)	320,000.00	320,000.00
472	SholaukeAdoise	3,000.00	3,000.00
473	NdukweOhia	75,000.00	75,000.00
474	IbecheozorIyke.U.	450,000.00	450,000.00
475	Dora Obua	13,300.00	13,300.00
476	Anagoro .N.	50,500.00	50,500.00
477	KyrianUkeagbu	5,591,300.00	5,591,300.00
478	Eric Opara	1,103,600.00	1,103,600.00

479	NmaOledike	3,310,000.00	3,310,000.00
480	AdaezeOkoronkwo	914,800.00	914,800.00
481	Okorie .C.O.C.	3,621,000.00	3,621,000.00
482	EmekaNzeribe	150,000.00	150,000.00
483	Nnodiri .R.O.	221,500.00	221,500.00
484	Ogbonna .P.A.N.	170,000.00	170,000.00
485	Okeke Victor	13,530.00	13,530.00
486	Ihiekwe .B.C.N.	123,530.00	123,530.00
487	Uzowuru .L.N.	78,000.00	78,000.00
488	Chukwu .J.C.	94,000.00	94,000.00
489	Egwuegwu Joy	392,300.00	392,300.00
490	AwalaAham	3,000.00	3,000.00
491	Alaeru .H.	73,000.00	73,000.00
492	Okedu .M.	45,000.00	45,000.00
493	Agulanna .T.N.	80,000.00	80,000.00
494	Ahulam, C.(Mrs.)	50,000.00	50,000.00
495	Obi .M.U.	1,210,000.00	1,210,000.00
496	OttoUju	100,000.00	100,000.00
497	Ohakwe .B.C.	220,000.00	220,000.00
498	UzokaIfeanyi	2,509,000.00	2,509,000.00
499	Agufhalem Emilia	1,499.56	1,499.56
500	NwaeleEmeka	150,000.00	150,000.00
501	Igbokwe .O.O.	10,000.00	10,000.00
502	Ngwuruakor .A.C.	1,695,000.00	1,695,000.00
503	OguduChinere	68,500.00	68,500.00
504	Okwara .P.O.C.	861,500.00	861,500.00
505	Okorie Emmanuel	964,000.00	964,000.00
506	Onyejinwa Rosita	245,000.00	245,000.00
507	Akwuwudike .B.C	3,553,500.00	3,553,500.00
508	DuruNkem .E.	60,000.00	60,000.00
509	UbamaduAlphonsus	73,480.00	73,480.00
510	Atukpawu Mercy	127,500.00	127,500.00
511	Okorie D.C	490,000.00	490,000.00
512	Opara Isaac	121,550.00	121,550.00
513	UmelorIfeoma	538,000.00	538,000.00
514	Ezejiofor Boniface	11,940.00	11,940.00
515	UkangwuEmeka	8,000.00	8,000.00
516	NnamHycinth	14,100.00	14,100.00

517	Orikaugo Damian	16,000.00	16,000.00
518	Obiatu .E.N.	27,500.00	27,500.00
519	Chukwu Margaret	6,700.00	6,700.00
520	Anuma A.D.	215,795.00	215,795.00
521	Ihezuruike P.O.	1,920,000.00	1,920,000.00
522	Okebata .C.U	64,260.00	64,260.00
523	OkorieAlphonsus	118,000.00	118,000.00
524	OjoiniJohn.A.	20,000.00	20,000.00
525	Orisakwe .J.C.	855,000.00	855,000.00
524	Osuagwu John	2,700.00	2,700.00
525	OnyekwereSamual	27,000.00	27,000.00
526	Chukwuka H.C	576,000.00	576,000.00
527	Obioha Josephine	685,000.00	685,000.00
528	Akabue Imo Fidelis	23,000.00	23,000.00
529	Okoro F.N.	20,000.00	20,000.00
530	OkereNgozi	20,000.00	20,000.00
531	Okonkwo Susan	20,000.00	20,000.00
532	Iwuji W. N.	15,000.00	15,000.00
533	Madu Kenneth	20,000.00	20,000.00
534	Ogini Emmanuel	30,000.00	30,000.00
535	Williamson Ester	12,500.00	12,500.00
536	Uka Clement N.	2,150,000.00	2,150,000.00
537	Nzeribe Mercy N.	51,250.00	51,250.00
538	Udom Francis	335,500.00	335,500.00
539	Iwuanyanwu, C. A.	500,000.00	500,000.00
540	Hon. Mgborokwu, G. T. O.	5,100,000.00	5,100,000.00
541	EmekaOnyegbule	190,000.00	190,000.00
542	Osunkwo Kingsley	9,987.78	9,987.78
543	Chikwendu Maria O.	5,250,000.00	5,250,000.00
544	Hon. Chukwuma Grace Oge	500,000.00	500,000.00
545	OkonkwoKanu	1,000,000.00	1,000,000.00
546	NkeirukaNwogu	350,000.00	350,000.00
547	Mrs. Achi Rita	95,000.00	95,000.00
548	Hon. (Mrs.)Kpatuwa Blessing	50,000.00	50,000.00
549	Hon. Hilary Eberendu	34,360,786.00	34,360,786.00
450	Mrs. Opara G.U.	67,600.00	67,600.00
551	AmadiAmarachi	30,000.00	30,000.00
552	Hon NwaisuBetta	789,500.00	789,500.00

553	Opara Gift	5,000,000.00	5,000,000.00
554	Lady ChinwenduEberendu	300,000.00	300,000.00
555	Hon Ogbonna Patrick	130,000.00	130,000.00
556	OnyiriohaIjeoma	250,000.00	250,000.00
557	Hon. Hillary Eberendu	4,470,000.00	4,470,000.00
558	Iwu Anthony	1,757,124.00	1,757,124.00
559	Osuji B. N	2,262,000.00	2,262,000.00
560	Achi Rita	2,100,000.00	2,100,000.00
561	Madu Mac-Anselem	10,000,000.00	10,000,000.00
562	OgbujiChidera .P	40,000.00	40,000.00
563	NnadiChristain	20,000.00	20,000.00
564	AguMaximian	5,000.00	5,000.00
565	Obiwuba Christian	14,000.00	14,000.00
566	Nwosu Mabel	40,000.00	40,000.00
567	PeculliaEmekom	320,000.00	320,000.00
568	Umera Sunday	<u>1,700,000.00</u>	<u>1,700,000.00</u>
	Sub-Total Personal Advances	455,700,370.34	455,700,370.34
	GRAND TOTAL SERVICE ADVANCES	595,948,900.19	595,948,900.19

16	<u>UNREMITTED DEDUCTIONS:</u>		ACTUAL 2023		2022
		BALANCE B/D N'm	DURING YEAR N'm	BALANCE C/D N'm	N'm
16.1	<u>UNREMITTED TAXES:</u>				
1	Pay As You Earn (PAYE)	7,649,956.42	0.00	7,649,956.42	7,649,956.42
2	Value Added Tax (VAT)	1,262,119.66	0.00	1,262,119.66	1,262,119.66
3	Withholding Tax (WHT)	<u>13,499,423.80</u>	<u>0.00</u>	<u>13,499,423.80</u>	<u>13,499,423.80</u>
	Sub-Total Unremitted Taxes	22,411,499.88	0.00	22,411,499.88	22,411,499.88
16.2	<u>UNREMITTED DEDUCTIONS FROM SAL:</u>				
1	NULGE Union Dues	2,120,697.33	0.00	2,120,697.33	2,120,697.33
2	NULGE Welfare	(440,622.79)	0.00	(440,622.79)	(440,622.79)

3	Staff Welfare Scheme	(1,216,801.56)	0.00	(1,216,801.56)	(1,216,801.56)
4	MHWU	(82,568.88)	0.00	(82,568.88)	(82,568.88)
5	NANNM	(88,502.90)	0.00	(88,502.90)	(88,502.90)
6	Agric. Levy	86,800.00	0.00	86,800.00	86,800.00
7	Admin. Union Dues	113,750.00	0.00	113,750.00	113,750.00
8	Works Welfare Association	5,000.00	0.00	5,000.00	5,000.00
9	Comm. Health Asst. Union Dues	(47,499.80)	0.00	(47,499.80)	(47,499.80)
10	Finance Welfare Scheme	7,195.00	0.00	7,195.00	7,195.00
11	NACHPN	200.00	0.00	200.00	200.00
12	CHEW	<u>25,400.00</u>	<u>0.00</u>	<u>25,400.00</u>	<u>25,400.00</u>
	Sub-Total Unremitted Deductions	483,046.40	0.00	483,046.40	483,046.40
	Grand Total Unremitted Deductions	22,894,546.28	0.00	22,894,546.28	22,894,546.28

17	<u>DEPOSITS:</u>		
		2023 ₦'m	2022 ₦'m
	1. Sundry Staff (Unpaid Salaries)	2,736,569.09	2,736,569.09
	2. NULGE Multi – Purpose Loan	<u>833,103.26</u>	<u>833,103.26</u>
	Total Deposits	3,569,672.35	3,569,672.35

SUPPLEMENTARY NOTES 2023
OGUTA LOCAL GOVERNMENT COUNCIL
SUPPLEMENTARY NOTE 17

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

	MONTHS	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL	
1	JAN,23	18,980,339.21	21,453,742.02	8,622,673.01	18,881,305.16	2,750,000.00	3,089,365.98	98,346,948.14		3,000,000.00	35,558,216.92	4,248,363.16	214,930,953.60	
2	FEB,23	18,980,339.21	21,370,616.31	8,623,205.15	18,886,892.09	2,750,000.00	3,089,365.98	108,758,891.25	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	229,265,890.07	
3	MAR,23	18,980,339.21	21,197,682.39	8,620,915.84	19,851,660.69	2,750,000.00	3,089,365.98	65,546,875.37	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	186,843,419.56	
4	APR,23	18,980,339.21	21,031,669.55	8,595,556.41	19,882,274.61	2,750,000.00	3,089,365.98	52,405,787.80	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	173,541,573.64	
5	MAY,23	18,980,339.21	20,832,098.86	8,591,048.49	21,733,272.07	2,750,000.00	3,089,365.98	186,131,820.81	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	308,914,525.50	
6	JUN,23	18,980,339.21	20,573,099.36	8,588,684.70	22,032,506.54	2,750,000.00	3,089,365.98	65,239,337.73	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	188,059,913.60	
7	JUL,23	19,639,130.72	21,087,194.92	9,354,497.25	23,223,350.80	2,750,000.00	3,089,365.98	75,602,495.03	4,000,000.00	3,000,000.00	35,558,216.92	4,248,363.16	201,552,614.78	
8	AUG,23	19,514,810.82	20,853,466.50	9,352,493.87	23,260,387.84	2,750,000.00	3,089,365.98	93,604,936.48	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	219,232,041.58	
9	SEP,23	19,499,878.79	20,679,392.75	9,340,087.51	23,654,378.80	2,750,000.00	3,089,365.98	113,816,950.85	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	239,636,634.77	
10	OCT,23	24,628,798.73	21,389,134.26	9,616,724.09	23,695,694.75	2,750,000.00	3,089,365.98	283,015,461.88	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	414,991,759.78	
11	NOV,23	24,628,798.73	21,358,084.53	9,615,076.56	23,874,147.15	2,750,000.00	3,089,365.98	76,814,961.49	4,000,000.00	3,000,000.00	35,558,216.93	4,248,363.16	208,937,014.53	
12	DEC,23	41,346,148.79	33,731,518.71	14,708,348.45	23,880,879.94	2,750,000.00	3,089,365.98	173,988,813.37	8,000,000.00	3,000,000.00	35,558,216.94	4,248,363.15	344,301,655.33	
	TOTAL	263,139,601.84	265,557,700.16	113,629,311.33	262,856,750.44	33,000,000.00	37,072,391.76	1,393,273,280.20	48,000,000.00	36,000,000.00	426,698,603.10	50,980,357.91	2,930,207,996.74	

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	

SUPPLEMENTARY NOTE

2	<u>INTERNALLY GENERATED REVENUE (IGR):</u>		
		2023 ₦'m	2022 ₦'m
	<u>MONTH:</u>		
	January	324,400.00	0.00
	February	9,000.00	0.00
	March	9,200.00	0.00
	April	2,100.00	0.00
	May	540,000.00	0.00
	June	33,800.00	0.00
	July	0.00	15,705.00
	August	0.00	58,700.00
	September	38,000	21,200.00
	October	0.00	61,000.00
	November	21,000.00	1,529,600.00
	December	0.00	<u>246,100.00</u>
	Total	977,500.00	1,932,300.00

EXPLANATORY NOTES 2023

OGUTA Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	975,255,755.52
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.10
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	86,980,357.92
	TOTAL	2,930,207,996.74

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	263,139,601.84
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.15
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.34
4	Salaries and Allowances of Political Office Holders.	33,000,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.69
6	Pensions to Local Govt. Retired Staff.	262,856,750.50
	TOTAL	975,255,755.52

- 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:

S/No	DESCRPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	36,000,000.00
2	Over Head Cost Released to Council of Traditional. Rulers .	27,322,450.89

3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of Imprests to Local Government Officials	24,000,000.00
6	Releases for Security Vote	24,000,000.00
7	Others overhead expenses direct incurred from releases to Local Government Councils	36,071,210.81
	TOTAL	171,347,865.03

4. 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 :

S/ No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,258,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.37
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	43,540,000.00
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,728,838,603.10



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF OHAJI EGBEMA
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

OHAJI EGBEMA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the OhajiEgbema Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December, 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

- a. Statement 1 --- Cash flow Statements
- b. Statement 2 --- Statements of Assets and Liabilities

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

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

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

- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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 revenue collected on a monthly basis from the State Joint Local Government Account (SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account (SJLGA) transfers. The Council's 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.

IMO STATE GOVERNMENT OF NIGERIA

OHAJI EGBEMA LOCAL GOVERNMENT AREA

Telegrams _____
Telephone _____

Headquarters Mmahu

Our Ref:.....



Your Ref:.....

Date: 03/01/2024..

All replies is be addressed to the Executive Chairman

OHAJI EGBEMA LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

Signed  03-01-2024

Date: 3rd January, 2024..

Treasurer

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

In our opinion, these Financial Statements fairly reflect the financial position of the Ohaji Egbema Local Government Council as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.


03-01-2024
Treasurer


03-01-2024
Chairman

Date: 3rd January, 2024..

Date: 03/01/2024...

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF OHAJI / EGBEMA LOCAL GOVERNMENT COUNCIL FOR
THE YEAR ENDED 31ST DECEMBER, 2023

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts of Ohaji / EgbemaLocal Government Council for the year ended 31st December, 2023 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended , and the Imo State Audit Law 2021and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis

RESPONSIBILITY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

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

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/22/B/Vol.II/.....

(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

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Ohaji/Egbema Local Government Council of Imo State for the year ended 31st December, 2023 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 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 evidence supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACArb.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State.

OHAI /EGBEMALOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1– STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2023

ANNUAL BUDGET		Notes	2023	2022
2023				₦'m
₦'m				
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
2,833,321,197.00	Statutory Allocation from SJLGA	1	2,936,284,716.27	2,009,011,305.25
0.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE	3		0.00
25,000,000.00	Capitation Rate		0.00	0.00
128,000,000.00	Property Rate		860,000.00	8,373,273.10
165,880,545.00	Licenses, Fines, Fees and Royalty		1,467,300.00	1,438,100.00
1,000,000.00	Earnings from Commerce		0.00	0.00
100,065.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
90,000.00	Grants, Aid and Reimbursement		0.00	0.00
0.00	Miscellaneous		0.00	0.00
320,570,610.00	Total Internally Generated Revenue		2,372,300.00	9,811,373.10
0.00	Other Revenue Sources	4	0.00	0.00
3,153,391,807.00	Total Inflow from Operating Activities (A)		2,938,612,016.27	2,018,822,678.35
	<u>Payments:</u>			
635,747,006.00	Personnel Cost	5	963,332,475.05	920,527,043.49
141,804,735.00	Overhead Cost	6	167,175,531.87	118,773,535.57
0.00	Security Vote	7	24,000,000.00	22,000,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	COVID -19 Palliative	9		600,000.00
2,346,293,232.00	Capital Expenditure	10	1,735,405,803.10	914,005,615.41
0.00	Interest Payment		0.00	0.00
3,123,845,033.00	Total Outflow from Operating Activities (B)		2,889,913,810.02	1,975,906,194.47
29,546,774.00	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		48,698,206.25	42,916,483.88

	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	Net Cash Flow from Financing Activities		0.00	0.00
0.00	Net Cash Flow for the Year Activities		48,689,206.25	42,916,483.88
0.00	Cash and its Equivalent as at 1/1/2023		62,042,461.66	19,125,977.78
0.00	Cash and its Equivalent as at 31/12/2023		110,731,667.91	62,042,461.66

OHAJI /EGBEMALOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT
31ST DECEMBER, 2022

	Notes	2023	2022
		₦'m	₦'m
<u>Liquid Assets: ASSETS</u>			
Cash	11	1,318.97	37,662.90
Bank	12	110,730,348.94	62,004,798.76
Total Liquid Assets (A)		110,731,667.91	62,042,461.66
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	2,357,544.65	2,357,544.65
Imprest	14	100,893,500.00	76,893,500.00
Service Advance	15	703,864,565.57	672,864,565.57
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		775,214,585.15	752,115,610.22
TOTAL ASSETS C = (A + B)		885,946,253.06	814,158,071.88
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		835,984,059.78	764,195,878.60
Unremitted Deductions	16	47,321,449.48	47,321,449.48
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		883,305,509.26	811,517,328.08
<u>External and Internal Loans</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		0.00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	2,640,743.80	2,640,743.80
Total Other Liabilities (F)		2,640,743.80	2,640,743.80
TOTAL LIABILITIES G = (D + E +F)		885,946,253.06	814,158,071.88

OHAJI /EGBEMALOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
651,079,394.72	OPENING BALANCE 1/1/2022		764,195,878.60	0.00	0.00	0.00	(764,195,878.60)
	<u>ADD REVENUE:</u>						
	<u>ALLOCATIONS</u>						
2,009,011,305.25	Statutory Allocation from SJLGA	1	2,936,284,716.27	2,833,321,197.00	2,833,321,197.00	0.00	(102,963,519.27)
0.00	State Government IGR	2	0.00	0.00	0.00	0.00	
	<u>INTERNALLY GENERATED REVENUE (IGR)</u>	3					
0.00	Capitation Rate		0.00	25,000,000.00	25,000,000.00	0.00	25,500,000.00
8,373,273.10	Property Rate		860,000.00	128,000,000.00	128,000,000.00	0.00	127,140,000.00
1,438,100.00	Licenses, Fines, Fees and Royalty		1,467,300.00	165,880,545.00	165,880,545.00	0.00	164,413,245.00
0.00	Earnings from Commerce			1,000,000.00	1,000,000.00	0.00	1,000,000.00
0.00	Rent on Local Govt. Property		0.00	100,065.00	100,065.00	0.00	100,065.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	90,000.00	90,000.00	0.00	90,000.00
0.00	Miscellaneous		0.00	0.00	0.00	0.00	0.00
9,811,373.10	Total Internally Generated Revenue		2,327,300.00	320,570,610.00	320,570,610.00	0.00	318,243,310.00
0.00	Other Revenue Sources of the Local Govt	4	0.00	0.00	0.00		0.00
2,669,902,073.07	Total Revenue (A)		3,702,807,894.87	3,153,391,807.00	3,153,391,807.00	0.00	(549,416,087.87)
	<u>EXPENDITURE</u>						
920,527,043.49	Personnel cost	5	963,332,475.05	635,747,006.00	635,747,006.00	0.00	(327,585,469.05)
97,321,735.57	Overhead Cost	6	168,085,556.94	141,804,735.00	141,804,735.00	0.00	(26,280,821.94)
887,857,415.41	Capital Expenditure	10	1,735,405,803.10	2,346,293,232.00	2,346,293,232.00		610,887,428.90
1,905,706,194.47	Total Expenditure (B)		2,866,823,835.09	3,123,845,033.00	3,123,845,033.00	0.00	257,021,197.91
764,195,878.60	OPERATING BALANCE		835,984,059.78	29,546,774.00	29,546,774.00	0.00	(806,437,285.78)
	<u>APPROPRIATIONS/TRANSFERS</u>						
764,195,878.60	Transfer to Capital Development Fund		835,984,059.78	29,546,774.00	29,546,774.00	0.00	(806,437,285.78)
	Closing Balance		835,984,059.78	29,546,774.00	29,546,774.00	0.00	(806,437,285.78)

OHAJI /EGBEMALOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
438,010,707.06	Opening Balance		581,300,801.25	0.00	0.00	0.00	(581,300,801.25)
	ADD REVENUE						
764,195,878.60	Transfer From Consolidated Revenue Fund		835,984,059.78	0.00	0.00	0.00	(835,984,059.78)
0.00	Aid and Grants		0.00	0.00	0.00	0.00	0.00
0.00	External Loans		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
266,951,631.00	Internal Loans from Other Funds		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
1,469,158,216.66	TOTAL REVENUE		1,804,361,596.39	0.00	0.00	0.00	(1,804,361,596.39)
	LESS CAPITAL EXPENDITURE						
620,905,784.41	Capital Expenditure Sector		1,348,329,067.74	2,346,293,232.00	2,346,293,232.00	0.00	997,964,164.26
	OTHER CAPITAL PAYMENTS						
266,951,631.00	Repayments Internal Loans		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
0.00	Repayments External Loans						
887,857,415.41	TOTAL CAPITAL EXPENDITURE	10	1,735,405,803.10	2,346,293,232.00	2,346,293,232.00	0.00	610,887,428.90
0.00	Adjustments for Movements in Public Debts			0.00	0.00	0.00	0.00
581,300,801.25	Closing Balance		68,955,793.29	0.00	0.00	0.00	0.00

OHAJI/ EGBEMA LOCAL GOVERNMENT COUNCIL
NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS	Ref. Note	2023			2022
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	Actual
1	<u>A - SHARE OF STATUTORY ALLOCATION FROM JAAC</u>					
	Net Share of Statutory Allocation from SJLGA	A	2,936,284,716.27	2,295,968,576.00	640,316,614.27	687,670,817.86
	Add: Deduction at Source for Loan Repayment	B	0.00	0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)	C	0.00	113,626,926.00	(113,626,926.00)	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)	D	0.00	80,598,143.00	(80,598,143.00)	0.00
	Total (Gross) SJLGA Allocation to the Local Government		2,936,284,716.27	2,490,193,645.00	(446,091,071.27)	687,670,820.86
	VALUE ADDED TAX					
	Share of Value Added tax	E	0.00	343,127,552.00	0.00	0.00
	Total Value Added Tax		0.00	343,127,552.00	0.00	0.00

	DETAILS	2023		
		ACTUAL N'm	BUDGETED N'm	VARIANCE N'm
2	<u>B - STATE GOVT. INTERNALLY GEN. REVENUE</u>			
	Share of State Government Internally Generated Revenue	0.00	0.00	0.00
	Total State Government Internally Generated Revenue	0.00	0.00	0.00
3	<u>C - INTERNALLY GENERATED REVENUE:</u>			
3.1	<u>CAPITATION RATE:</u>			
	Current Capitation/Development Rate	0.00	20,000,000.00	20,000,000.00
	Arrears of Capitation Rate	0.00	5,500,000.00	5,500,000.00
	Sub-Total Capitation Rate	0.00	25,500,000.00	25,500,000.00
3.2	<u>PROPERTY RATE:</u>			
	Current Property/Tenement Rate	860,000.00	128,000,000.00	127,140,000.00
	Commercial Buildings	0.00	0.00	0.00
	Filling Station	0.00	0.00	0.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	0.00	0.00	0.00
	Arrears of Property Rate	0.00	0.00	0.00
	Sub-Total Property Rate	860,000.00	128,000,000.00	127,140,000.00
3.3	<u>LICENSES, FINES AND FEES</u>			
	Cart Licenses	0.00	500,000.00	500,000.00
	Dane Gun Licenses	0.00	1,500,000.00	1,500,000.00
	Bicycle License Fess	0.00	200,000.00	200,000.00
	Liquor License (Wine/ Beer)	0.00	400,000.00	400,000.00
	Native Liquor License	0.00	10,000.00	10,000.00
	Wheelbarrow License Fees	0.00	245,000.00	245,000.00
	Dried Fish and Meat Licenses	0.00	250,000.00	250,000.00
	Fishing Permit	0.00	250,000.00	250,000.00
	Buses/Commercial Vehicles Emblems	0.00	2,000,000.00	2,000,000.00
	Registration of Buses Commercial Vehicle	0.00	1,000,000.00	1,000,000.00
	Operational Business Permit	0.00	9,000,000.00	9,000,000.00
	Hawkers Permit	0.00	1,000,000.00	1,000,000.00
	Eating House License Fees	0.00	20,000.00	20,000.00
	Kiosk License Fees	0.00	30,000.00	30,000.00
	Bakery House Fees	0.00	10,000.00	10,000.00
	Canoe License Fees	0.00	200,000.00	200,000.00
	Hunting Permit	0.00	500,000.00	500,000.00
	Canon Shooting License Fees	0.00	100,000.00	100,000.00
	Customary Marriage Registration Fees	0.00	1,000,000.00	1,000,000.00
	Produce Haulage Fees	0.00	1,500,000.00	1,500,000.00
	Entertainment/Drumming Fees	0.00	500,000.00	500,000.00
	Produce Buying Licenses	0.00	1,500,000.00	1,500,000.00
	Cinematograph License Fees	0.00	200,000.00	200,000.00
	Radio/Television License Fees	0.00	1,250,000.00	1,250,000.00
	Clubs, Cultural and Social Organization Registration Fees	0.00	250,000.00	250,000.00

Identification/Oath Fees	50,000.00	1,500,000.00	1,450,000.00
Dislodging Septic Tank License Fees	0.00	500,000.00	500,000.00
Earning from Environmental Sanitation Services	0.00	18,000,000.00	18,000,000.00
Poundage Fees/Sales of Strayed Animal	0.00	500,000.00	500,000.00
Registration of Birth and Death	101,900.00	10,000,000.00	9,898,000.00
Dispensary Fees	100,800.00	7,000,000.00	6,899,200.00
Maternity Fees	0.00	200,000.00	200,000.00
Trade Permit Licenses	0.00	1,500,000.00	1,500,000.00
Registration of Contractors Fees	0.00	1,000,000.00	1,000,000.00
Tender Fees	0.00	1,200,000.00	1,200,000.00
Building Plan Checking fees	0.00	18,000,000.00	18,000,000.00
Sand Excavation Fees	0.00	250,000.00	250,000.00
Cottage Industry Fees	0.00	100,000.00	100,000.00
Oil Processing/Kernel Cracking Machine Fees	0.00	7,500,000.00	7,500,000.00
Rice Mill/Cassava/Corn Grinding License Fees		1,000,000.00	1,000,000.00
Ingredient Grinding License Fees	0.00	400,000.00	400,000.00
Painting Spraying and Sign Writing Workshop Fees	0.00	400,000.00	400,000.00
Welding Machine License Fees	0.00	250,000.00	250,000.00
Electronics Radio/Television Workshop License Fees	0.00	1,000,000.00	1,000,000.00
Licensing Computer Based Business	0.00	2,500,000.00	2,500,000.00
Wood Making and Carpentry Workshop License Fees	0.00	1,000,000.00	1,000,000.00
Permit of Oil Companies	0.00	1,000,000.00	1,000,000.00
Vulcanize License Fees	0.00	50,000.00	50,000.00
Haulage Fees for Livestock/Fishers	0.00	400,000.00	400,000.00
Motor Spare Parts License	0.00	925,545.00	925,545.00
Clock/Watch Repair License Fees	0.00	10,000.00	10,000.00
Registration of Laundries and Dry Cleaners License Fees	0.00	250,000.00	250,000.00
Motor Mechanical Workshop License Fees	0.00	200,000.00	200,000.00
Building Material License Fees	0.00	100,000.00	100,000.00
Surface Kerosene Tank License Fees	0.00	60,000.00	60,000.00
Photocopying and Document Service License Fees	0.00	200,000.00	200,000.00
Block Making with Machine License Fees	0.00	400,000.00	400,000.00
Sewing Institute License Fees	0.00	200,000.00	200,000.00
Hair Dressing/Barbing Salon License Fees	0.00	200,000.00	200,000.00
Slaughter House Fee	0.00	250,000.00	250,000.00
Local Hair Barbing Salon License Fees	0.00	325,000.00	325,000.00
Butchers Registration Fee	0.00	125,000.00	125,000.00
Fish Pond Inspectionees	0.00	500,000.00	500,000.00
Livestock Farm Site Inspection	0.00	1,000,000.00	1,000,000.00
Sales of Stores Fees	0.00	300,000.00	300,000.00
Meat Inspection Fee	0.00	1,200,000.00	1,200,000.00
Approved Building Plan Fee	0.00	1,000,000.00	1,000,000.00
Palm Oil Production Inspection Fee	0.00	1,800,000.00	1,800,000.00
Customary Right of Occupancy Fees	0.00	210,000.00	210,000.00
Palm Kernel Produce Inspection Fee	0.00	1,800,000.00	1,800,000.00
Produce Haulage Fee	0.00	1,500,000.00	1,500,000.00
Registration of Business Permit	0.00	6,000,000.00	6,000,000.00
Registration Commercial Motorcycle	0.00	750,000.00	750,000.00
Registration of Surface Tank	0.00	100,000.00	100,000.00
Inspection Fee for Building Plan	0.00	1,000,000.00	1,000,000.00
Renewal of Youth Association	0.00	100,000.00	100,000.00
Revalidation of Certificate Fee		60,000.00	60,000.00

	Renewal of Daycare Centers	0.00	400,000.00	400,000.00
	Registration of Social Club	0.00	200,000.00	200,000.00
	Renewal of Registration of Social Club	0.00	100,000.00	100,000.00
	Slaughter House/Meat Sanitation Fee	0.00	800,000.00	800,000.00
	Restaurants	0.00	1,000,000.00	1,000,000.00
	Approval Fee for Building Plan	0.00	5,000,000.00	5,000,000.00
	Registration Fee for Fencing of Plot	0.00	4,000,000.00	4,000,000.00
	Fee for Fencing of Plot Only	0.00	1,800,000.00	1,800,000.00
	Mortuary/Storage Fee	0.00	500,000.00	500,000.00
	Waste Collection Fee	0.00	2,500,000.00	2,500,000.00
	Dustbins Fee	0.00	2,500,000.00	2,500,000.00
	Renewal of Registration of Town/Development Unions	0.00	150,000.00	150,000.00
	Registration/ Renewal of Social club	0.00	150,000.00	150,000.00
	Registration of Farms/Hatcheries	0.00	500,000.00	500,000.00
	Registration of Homestead Fish Pond	0.00	250,000.00	250,000.00
	Registration of Fish Marketers	0.00	200,000.00	200,000.00
	Fish Inspection Fee	0.00	200,000.00	200,000.00
	Registration of Piggeries	0.00	500,000.00	500,000.00
	Registration of Poultry	0.00	500,000.00	500,000.00
	Fresh Palm Fruit Bunch Inspection	0.00	600,000.00	600,000.00
	Pollution/Discharge Fee	0.00	500,000.00	500,000.00
	Inspection of Food Handling Environment	0.00	500,000.00	500,000.00
	Certification of Small Scale Food Industry Enterprises	0.00	200,000.00	200,000.00
	Maternity (Delivery) Fee	1,214,600.00	2,700,000.00	514,600.00
	Container Fees	0.00	100,000.00	100,000.00
	Registration of Day-Care Center	0.00	500,000.00	500,000.00
	Okada ID Card	0.00	250,000.00	250,000.00
	Commercial Establishment Sanitation Fees	0.00	600,000.00	600,000.00
	Hospital/Maternity Sanitation Fees	0.00	450,000.00	450,000.00
	Market Stalls and Artisans Workshop Fees	0.00	500,000.00	500,000.00
	Professional and business Office Sanitation Fees	0.00	1,000,000.00	1,000,000.00
	Educational/Institution Sanitation Fees	0.00	100,000.00	100,000.00
	Bakery House Sanitation Fee	0.00	290,000.00	290,000.00
	Poultry/Piggery Establishment Sanitation Fee	0.00	310,000.00	310,000.00
	Motor Park Fee	0.00	2,000,000.00	2,000,000.00
	Sanitation Fee	0.00	9,000,000.00	9,000,000.00
	Registration of Women Groups	0.00	500,000.00	500,000.00
	Squatter/Hawker Permit Fee	0.00	100,000.00	100,000.00
	Canteen Proceed	0.00	1,000,000.00	1,000,000.00
	Photography Licenses	0.00	500,000.00	500,000.00
	Nuisance and Obstruction Fee	0.00	200,000.00	200,000.00
	Dislodging Tank Charges	0.00	500,000.00	500,000.00
	Corn Grinding Mill Licenses Fee	0.00	2,000,000.00	2,000,000.00
	Building Registration Fees		<u>1,000,000.00</u>	<u>1,000,000.00</u>
	Sub-Total Licenses, Fines and Fees	2,327,300.00	165,880,545.00	164,413,245.00
3.4	EARNINGS FROM COMMERCE:			
	Market Toll/Stallage Fees	0.00	590,000.00	590,000.00
	Motor Park Toll	0.00	0.00	0.00
	Shop/Shopping Centre Fees	0.00	0.00	0.00
	Cattle Market Fees	0.00	0.00	0.00
	Slaughter House Fees	0.00	0.00	0.00

	Earnings from Transport Services	0.00	0.00	0.00
	Earnings from Industrial Undertakings	0.00	0.00	0.00
	Earnings from Agricultural Undertakings	0.00	410,000.00	410,000.00
	Earnings from Sales of Water with Tankers	0.00	0.00	0.00
	Earnings from Commercial Undertakings	0.00	0.00	0.00
	Sub-Total Earnings from Commerce	0.00	1,000,000.00	1,000,000.00
3.5	<u>RENT ON LOCAL GOVERNMENT PROPERTY:</u>			
	Rent on Local Government Quarters	0.00	0.00	0.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Other Local Government Landed Property	0.00	10,065.00	10,065.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	0.00	100,065.00	100,065.00
3.6	<u>INTEREST/REPAYMENTS AND DIVIDENDS:</u>			
3.6.1	<u>INTEREST/REPAYMENTS:</u>			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	0.00	0.00	0.00
3.6.2	<u>DIVIDENDS:</u>			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	0.00	0.00	0.00
	Grand Total Interest/Repayments and Dividends	0.00	0.00	0.00
3.7	<u>GRANTS/AID AND REIMBURSEMENTS:</u>			
3.7.1	<u>INTERNAL AID/GRANTS:</u>			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	90,000.00	90,000.00
	Sub-Total Internal Aid/Grants	0.00	90,000.00	90,000.00
3.7.2	<u>REIMBURSEMENTS:</u>			
	Re-imburement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imburement	0.00	0.00	0.00
	Grand Total Grants/Aid and Re-imburements	0.00	0.00	0.00
3.8	<u>MISCELLANEOUS REVENUE:</u>			
	Recovery of Losses and Overpayments	0.00	0.00	0.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits-Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Internal Loans	0.00	0.00	0.00

	Sub-Total Miscellaneous Revenue	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Grand Total Internally Generated Revenue			
4	<u>OTHER CAPITAL RECEIPTS:</u>			
	Surplus from Sales of Property, Plant and Equipment (PPE)	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Capital Receipts	0.00	0.00	0.00
5	<u>PERSONNEL COST:</u>			
5.1	<u>CONSOLIDATED REVENUE FUND CHARGES:</u>			
	The Executive / Legislature	9,000,000.00	182,744,350.00	173,744,350.00
	Local .Govt. Devt. Areas (Coordinator & Members)	12,600,000.00	0.00	12,600,000.00
	Community Govt. Council (PG Allowances)	<u>12,000,000.00</u>	0.00	<u>12,000,000.00</u>
	Sub-Total Consolidated Revenue Fund Charges	33,600,000.00	182,744,350.00	149,144,350.00
5.2	<u>PERSONNEL EMOLUMNET:</u>			
	Administration	0.00	0.00	0.00
	Finance	0.00	0.00	0.00
	Medical and Health	0.00	0.00	0.00
	Planning Research and Statistics	0.00	0.00	0.00
	Agricultural and Natural Resources	0.00	0.00	0.00
	Works, Transport and Housing	0.00	0.00	0.00
	Information, Education and Social Welfare	0.00	0.00	0.00
	Local Govt. Workers Salary (Automated Salary Payment System)	250,616,321.38	453,002,716.00	202,386,394.62
	Salaries/ Emoluments :- Primary Education(automated payment system)	265,557,700.14	0.00	(265,557,700.14)
	Salaries/ Emoluments :- Jnr Secondary Education(automated)	113,629,311.33	0.00	(113,629,311.33)
	Salaries and Allowances Council of Traditional Rulers	37,072,391.69	0.00	(37,072,391.69)
	Pensions for Local Govt. Retirees	262,856,750.50	<u>0.00</u>	(262,856,750.50)
	Sub-Total Personnel Cost	963,332,475.05	453,002,716.00	(510,329,759.05)
5.3	<u>MISCELLANEOUS:</u>			
	<u>NON CORE STAFF ALLOWANCE</u>			
	NYSC Corp Member	0.00	1,200,000.00	1,200,000.00
	Postal Agents	0.00	0.00	0.00
	Disabled persons/ Handicap	0.00	0.00	0.00
	IT Students	0.00	400,000.00	400,000.00
	Internship	0.00	0.00	0.00
	Casual Security men	0.00	0.00	0.00
	Adult Instructors	0.00	0.00	0.00
	Capacity building/Human Capital Develop	0.00	10,000.00	10,000.00
	Skill Acquisition/Start Up Capital for most Indigent in the L.G.A	0.00		
	Independent Day celebration	0.00	5,300,000.00	5,300,000.00
	Poverty Alleviation /Monthly Stipend to Underprivileged	0.00	8,000,000.00	8,000,000.00
	Security Meeting	0.00	6,000,000.00	6,000,000.00
	National Orientation Agency	0.00	300,000.00	300,000.00
	Youth/ Women Empowerment	0.00	1,000,000.00	1,000,000.00
	Sport Competition	<u>0.00</u>	10e	10e
	Vigilante (400)	0.00	1,000,000.00	1,000,000.00
	Women's August Meeting	0.00	1,539,500.00	1,539,500.00
	NEPAD	0.00	500,000.00	500,000.00
	New Yam Festival	0.00	10e	10e

	Ohaji/Egbema Day Celebration	0.00	1,000,000.00	1,000,000.00
	Support for LG Election	0.00	5,000,000.00	5,000,000.00
	Armed Forces Remembrance day	0.00	500,000.00	500,000.00
	Independence Day Celebration	0.00	1,000,000.00	1,000,000.00
	Environmental Sanitation	0.00	6,500,000.00	6,500,000.00
	JAAC Administration	0.00	6,500,000.00	6,500,000.00
	Ohaji/ Egbema Prayer Meeting	0.00	3,000,000.00	3,000,000.00
	Stake Holders Meeting	0.00	5,000,000.00	5,000,000.00
	Christmas Gift	0.00	5,000,000.00	5,000,000.00
	Heartland Para Soccer Club	0.00	2,000,000.00	2,000,000.00
	Support to Ministry of LGCA	0.00	7,000,000.00	7,000,000.00
	Support to Special Education Schools	0.00	5,000,000.00	5,000,000.00
	Local Govt. Pension Board	0.00	1,000,000.00	1,000,000.00
	Covid 19 Palliatives to Communities	0.00	5,000,000.00	5,000,000.00
	Payment of Arrears/ Allowance for Claim Supu Curs	0.00	1,560,235.00	1,560,235.00
	Support to LGSC	0.00	0.00	0.00
	Monitoring of Capital Projects	0.00	5,000,000.00	5,000,000.00
	Others	0.00	120,000.00	120,000.00
	Sub -Total Miscellaneous	0.00	85,429,735.00	85,429,735.00
5.4	PERSONNEL ANALYSIS:			
	Total Number of Employees at the Beginning of the Year	0.00	0.00	0.00
	Total Number of Employees Employed in the Year	0.00	0.00	0.00
	Total Number of Employees Retired/Transferred or Left During the Year	0.00	0.00	0.00
	Total Number of Employees at the End of the Year	0.00	0.00	0.00
6	OVERHEAD COST:			
6.1	OVERHEAD COSTS BY FUNCTION:			
	Travel and Transport	1,616,500.00	6,400,000.00	3,885,500.00
	Utility Services	0.00	1,390,000.00	1,200,000.00
	Telephone and Postal Services	0.00	800,000.00	700,000.00
	Stationery and Printing	365,000.00	7,100,000.00	6,635,000.00
	Maintenance of Office Furniture and Equipment	18,150,000.00	6,300,000.00	12,800,000.00
	Maintenance of Vehicle and Capital Assets	43,501,000.00	9,800,000.00	34,695,000.00
	Consultancy and Professional Services		300,000.00	300,000.00
	Fuel and Oil	470,000.00	2,590,000.00	470,000.00
	Training, Staff Development and Welfare		9,500,000.00	10,500,000.00
	Entertainment and Hospitality	3,675,700.00	3,700,000.00	(2,324,300.00)
	Miscellaneous Expenses	9,547,481.03	5,695,000.00	7,847,481.03
	Provision of Service Materials	27,200,000.00	2,800,000.00	23,500,000.00
	Various Over Head expenses incurred by BLGCA ifo Local Govt. Councils	104,980,357.92	0.00	104,980,357.92
	Total Overhead Cost By Function	168,085,556.94	56,375,000.00	111,710,556.94
	Previous Years' Retired Advances	910,025.07	0.00	910,025.07
	Grand Total	167,175,531.87	56,375,000.00	110,800,531.87
6.2	OVERHEAD COSTS BY SECTORS (DEPARTMENT:			
	The Council	32,900,000.00	12,500,000.00	20,400,000.00
	Administration	2,210,000.00	9,450,000.00	(4,140,000.00)
	Finance	25,902,681.03	4,000,000.00	21,902,681.03
	Medical and Health	12,000.00	7,200,000.00	(8,188,000.00)

	Planning Research and Statistics	0.00	2,495,000.00	7,200,000.00
	Agricultural and Natural Resources	0.00	8,200,000.00	4,000,000.00
	Works, Transport and Housing	43,501,000.00	3,500,000.00	38,501,000.00
	Information, Education and Social Welfare	0.00	4,000,000.00	3,500,000.00
	Various Over Head expenses incurred by BLGCA ifo Local Govt. Councils cut across various Sectors	104,980,357.92	0.00	104,980,357.92
	Total Overhead Cost by Sector (Department)	168,085,556.94	56,375,000.00	111,710,556.94
7	Security Vote		0.00	
9	COVID -19 Palliative		0.00	
10	CAPITAL EXPENDITURE:			
	State Local Govt. Joint Project	1,258,600,000.00	0.00	(1,258,600,000.00)
	Renovation of Buildings/ Fence	0.00	226,494,123.00	226,494,123.00
	Grading of Rural Roads/Mono Pump/Elect	0.00	1,225,237,477.00	1,225,237,477.00
	Integrated Farm Projects	0.00	0.00	0.00
	Re-Drilling/Rehabilitation of Borehole	0.00	294,938,407.00	294,938,407.00
	Other Capital Projects	50,107,200.00	599,623,225.00	549,516,025.00
	Various Capital expenditures incurred by BLGCA ifo Local Govt. Councils	426,698,603.10	0.00	(426,698,603.10)
	Total Capital Expenditure	1,735,405,803.10	2,346,293,232.00	610,887,428.90
	Unretired Project Advances	0.00	0.00	0.00
	Grand Total	1,735,405,803.10	2,346,293,232.00	610,887,428.90

				2023 ₦'m	2022 ₦'m
11	<u>CASH BALANCE:</u>				
	Cash-at-Hand			<u>1,318.97</u>	<u>37,662.90</u>
	Sub-Total Cash			<u>1,318.97</u>	37,662.90
12	<u>BANK BALANCE:</u>				
	<u>Name of Bank</u>	<u>Account Name</u>	<u>Account Number</u>		
	Eco Bank Plc.	Salary Account	4292092388	1,905,376.68	1,905,376.68
	Eco Bank Plc.	Salary Account	4292046226	6,128.09	6,128.09
	Eco Bank Plc.	Not disclosed	235217217	1,531,157.13	1,531,157.13
	FCMB Plc.	Not disclosed	Not Stated	146,780.00	146,780.00
	UBA Plc.	Not disclosed	-do-	118,955.00	118,955.00
	UBA Plc.	Not disclosed	-do-	53,940.00	53,940.00
	Zenith Bank Plc.	Rescue Mission Project Account	1015972340	6,855.00	6,855.00
	Eco Bank Plc.	Rescue Mission Project Account	5093079910	572,757.14	572,757.14
	Eco Bank Plc.	Rescue Mission Project Account	5095079549	1,836.28	1,836.28
	Eco Bank Plc.	Rescue Mission Project Account	2350012994	647,896.60	647,896.60
	Eco Bank Plc.	Rescue Mission Project Account	2350011997	98,414.05	98,414.05

	Eco Bank Plc.	Rescue Mission Project Account	2352055605	5,291,575.04	5,291,575.04
	UBA Plc.	Rescue Mission Project Account	1022132522	6,021,824.27	6,021,824.27
	UBA Plc.	Shared Prosperity	1022780868	94,326,853.66	45,601,303.48
	Sub-Total Bank			110,730,348.94	19,086,614.88
	Grand Total Cash and Bank Equivalent			110,731,667.91	19,125,977.78
13	<u>SALARY ADVANCE</u>			2023 ₦'m	2022 ₦'m
	1	Akpugo Justina		(11.45)	(11.45)
	2	Enyia John		(51,600.00)	(51,600.00)
	3	Uzu Irene		(33,156.39)	(33,156.39)
	4	Ugboma Eucheria		(20,329.00)	(20,329.00)
	5	Oggara Jovita		(33,217.60)	(33,217.60)
	6	Onyenwoke Fidelia		(14,531.12)	(14,531.12)
	7	Maduawuchi C.C.		5,445.00	5,445.00
	8	Ozoegbula Cyrian		12,920.00	12,920.00
	9	Omogwu A.C.		(21,000.00)	(21,000.00)
	10	Adionye Miriam		(14,891.16)	(14,891.16)
	11	Nwokelukwu S.J.		(128,777.98)	(128,777.98)
	12	Njoku Gregory		(116,256.00)	(116,256.00)
	13	Chukwuemeka Chikezie		(551.66)	(551.66)
	14	Ononiwu R.C.		4,772.39	4,772.39
	15	Anuchie Olivia Ijeoma		59,910.00	59,910.00
	16	Nwosu Benjamin		72,749.05	72,749.05

17	Adindu David	(6,203.22)	(6,203.22)
18	Otunne Christian	(2,000.00)	(2,000.00)
19	Otunne Ethelbert	(7,200.00)	(7,200.00)
20	Onyewoke Paul	(3,000.00)	(3,000.00)
21	Onyenwoke Marcel	5,779.00	5,779.00
22	Ikutegbe Felicia	3.74	3.74
23	Nwachukwu A.N.	(30,000.00)	(30,000.00)
24	EzeChinyere	(1,714.00)	(1,714.00)
25	Chukwu Charles	(39,924.00)	(39,924.00)
26	Nduka Victor C.	(36,890.74)	(36,890.74)
27	OjinjiLivinus	51.74	51.74
28	MbasoChinyere	8,932.12	8,932.12
30	NwakweObinna	26,664.91	26,664.91
31	Odumaya Leticia	1,675.99	1,675.99
32	Ndukwu Rita	4,482.39	4,482.39
33	Umeh Emmanuel	(26,579.00)	(26,579.00)
34	Ethelbert Charity	(4,056.26)	(4,056.26)
35	AnoruoGoodluck	(6,126.34)	(6,126.34)
36	Nwokeji E. N.	(63,108.00)	(63,108.00)
37	Uwaleke G.C.	1,539.00	1,539.00
38	Okpara Damian	277,168.00	277,168.00
39	Nwokeocha Val	(1,000.00)	(1,000.00)
40	Osekwu Peter	(24,000.00)	(24,000.00)
41	Ejiekwu Godwin	(277.61)	(277.61)

42	Ihekire Henry	1,951.50	1,951.50
43	Nkem John Okey	32,830.20	32,830.20
44	AmutoSabastine	25,173.88	25,173.88
45	Eluma Celestine	2,454.06	2,454.06
46	Azum Emmanuel	77,613.57	77,613.57
47	Willy Celestine	17,903.00	17,903.00
48	Nwasoro Richard	37,577.20	37,577.20
49	AmadiVitalis	56,324.70	56,324.70
50	IwejuoChinwe N.	26.00	26.00
51	Mara Nicodemus	1,659.00	1,659.00
52	Ozor Mary Ann	(1,372.00)	(1,372.00)
53	Harcourt Stella	27,573.00	27,573.00
54	Okereke Israel	20,676.00	20,676.00
55	Ndinemenu Don. C.	(39,000.00)	(39,000.00)
56	Adibuo Felicia	30,834.28	30,834.28
57	IgwebuikeKyrian	59,913.00	59,913.00
58	Uwaleke Georgiana	66,284.00	66,284.00
59	Ubechu Martins	825,337.00	825,337.00
60	NdukwuChigozie	(2,000.00)	(2,000.00)
61	Nwosu Augustine	1,124.50	1,124.50
62	Hon. Chris Araga	100,000.00	100,000.00
63	Akuwudike B. C.	147,831.00	147,831.00
64	Anokwuru Kenneth	70,279.61	70,279.61
65	Chimaokwu Vivian	(3,000.00)	(3,000.00)

66	OjembaNkechinyere	(56,000.00)	(56,000.00)
67	Nwanoro Eric	(2,562.29)	(2,562.29)
68	Odunze, R. A.	(150,520.00)	(150,520.00)
69	Melar Mercy	(25,793.00)	(25,793.00)
70	Odom Chidi	197,740.00	197,740.00
71	Orji, L. E.	(134,000.00)	(134,000.00)
72	Ogechi Agha	(29,000.00)	(29,000.00)
73	AnokwuruChidiebere	24,014.00	24,014.00
74	EmekaMbah	(13,000.00)	(13,000.00)
75	Ify Paschal	68,360.40	68,360.40
76	Nwakaibea Helen	653.00	653.00
77	Maduakolam John	5,102.00	5,102.00
78	Ogomegbulam A. L.	26,876.76	26,876.76
79	Ofor D. E.	160,596.00	160,596.00
80	Nwikeji Elizabeth	59,910.00	59,910.00
81	OparaAnozie E. C.	(59,910.00)	(59,910.00)
82	Elusike Henry	32,676.39	32,676.39
83	Okere Emmanuel .K.	70,671.00	70,671.00
84	Opara Reginald	37,929.00	37,929.00
85	EchebimaAdoku	(3,000.00)	(3,000.00)
86	MgbeduChizoba	10.00	10.00
87	NwokwukwuSabastine	148,984.11	148,984.11
88	Onumegbu Angela	286.00	286.00
89	IkpoChidiebere	157,365.36	157,365.36

90	AmadiAlbanus	40,203.00	40,203.00
91	OnyemaChikodi	15,540.76	15,540.76
92	Amadi Hillary	23,895.00	23,895.00
93	Emeribe M. C.	48,978.00	48,978.00
94	Agwata Jonathan	42,822.00	42,822.00
95	Ojenya Collins	30,182.76	30,182.76
96	Opara Elizabeth	(50,000.00)	(50,000.00)
97	Ihejirika N.E.C	(25,000.00)	(25,000.00)
98	Umeli Ernest	(2,000.00)	(2,000.00)
99	Amadi Agatha	(2,000.00)	(2,000.00)
100	Irodi Eugene	24,200.00	24,200.00
101	Orji Godwin	(5,000.00)	(5,000.00)
102	OkannePremius	33,000.00	33,000.00
103	AnunobiBenedicta	25,812.00	25,812.00
104	Okiro Edwin	27,573.00	27,573.00
105	Uzokwe Eric	23,964.00	23,964.00
106	Asonuema Constance	392.08	392.08
107	OhaegbulaDorathy	23,265.00	23,265.00
108	Onitsha Anthony	10,000.00	10,000.00
109	Nwosu Happiness	(6,000.00)	(6,000.00)
110	Barr. Ojiaku Goodness	59,900.00	59,900.00
111	AnoluEvarest	27,572.40	27,572.40
112	AmutoSabastine	41,688.66	41,688.66
113	Ojenya Vitus	27,572.40	27,572.40

114	Iwuagwu Cornelius	29,982.81	29,982.81
115	Amadi F.C.	21,110.25	21,110.25
116	Ubah Eugene	34,816.50	34,816.50
117	Okoro Edwin	(33,000.00)	(33,000.00)
118	Ohaeghule Dorathy	(22,000.00)	(22,000.00)
119	Okanne Premius	(12,000.00)	(12,000.00)
120	Agor Peter	36,000.00	36,000.00
121	Sundry Staff	(5,000.00)	(5,000.00)
	Total Salary Advance	2,357,544.65	2,357,544.65
14	<u>IMPREST:</u>	2023 N'm	2022 N'm
	1 NzeDimkpa Enyia	900,000.00	900,000.00
	2 Amadi, K.I. (DAGS)	1,000,000.00	1,000,000.00
	3 Ofor, Anthony N.	450,000.00	450,000.00
	4 Uwakwem I.A.M.	15,000.00	15,000.00
	5 Akuchie D.O.	3,870,000.00	3,870,000.00
	6 Nwokeforo Amarachi	490,000.00	490,000.00
	7 Okeke F.U.C.	1,630,000.00	1,630,000.00
	8 Ohayagha Edith	60,000.00	60,000.00
	9 Osuji S.S.C.	1,760,000.00	1,760,000.00
	10 Ebere F.S.E.	200,000.00	200,000.00
	11 Onwuzuruigbo Damian	190,000.00	190,000.00
	12 Ibe Anthony	800,000.00	800,000.00
	13 Agor Peter	1,423,500.00	1,423,500.00
	14 Amadi Hilary	30,000.00	30,000.00

15	Iwu S.C.	40,000.00	40,000.00
16	Okwodu Nicholas	40,000.00	40,000.00
17	ObilorIyke	40,000.00	40,000.00
18	Ihueze Simeon	40,000.00	40,000.00
19	UwakweIyke Prince	40,000.00	40,000.00
20	Uloma Matthew	40,000.00	40,000.00
21	OnyenwokeIfeanyi	40,000.00	40,000.00
22	Ogbonna Chris	40,000.00	40,000.00
23	Ezekwe Peter	40,000.00	40,000.00
24	Omani Innocent	40,000.00	40,000.00
25	OparaVitalis	40,000.00	40,000.00
26	UchegbuCajetan	40,000.00	40,000.00
27	Maduka Andrew Dino	40,000.00	40,000.00
28	Igwe P.B.	175,000.00	175,000.00
29	Chukwu C.E.	30,000.00	30,000.00
30	Meffor Gideon	300,000.00	300,000.00
31	Amadi Ebenezer (Hon.)	18,163,487.47	25,804,000.00
32	Chidi Odom	400,000.00	400,000.00
33	P.B. Igwe	955,000.00	955,000.00
34	IfeanyiAnaele	475,000.00	475,000.00
35	Nick E. Obinatu	1,000,000.00	1,000,000.00
36	E.C. Okere	1,880,000.00	1,880,000.00
37	MbagwuNkeiru	350,000.00	350,000.00
38	Anapuome Anthony	660,000.00	660,000.00

39	Iwuanyanwu C.A	2,760,000.00	2,760,000.00
40	OtuonyeGetrude E	1,210,000.00	1,210,000.00
41	Emenyeonu Stella N.	0.00	0.00
42	Ngoka F.O	660,000.00	660,000.00
43	Jiakponna Angelina	660,000.00	660,000.00
44	<u>Onyekwere Kingsley</u>	660,000.00	660,000.00
45	Uchendu Daniel N.	1,750,000.00	1,750,000.00
46	Tina N.O.	550,000.00	550,000.00
47	Ogbonna G.O	1,500,000.00	1,500,000.00
48	Hon. Princewill O.	650,000.00	650,000.00
49	Hon. Okoro Camel lius	686,000.00	686,000.00
50	Hon. Akukwe Alexius	650,000.00	650,000.00
51	Hon. Ejiaku Henry	650,000.00	650,000.00
52	Hon. IgweCanice	650,000.00	650,000.00
53	Hon.Oyiriuka Stanley	680,000.00	680,000.00
54	Hon.Omerenji Prince	650,000.00	650,000.00
55	Hon.Iheanacho Maurice	650,000.00	650,000.00
56	Hon.OnyeukwuEbere	650,000.00	650,000.00
57	Hon.Chukwueke O.	650,000.00	650,000.00
58	Hon.Okeoma Basil	650,000.00	650,000.00
59	Hon.Amadi Raymond	650,000.00	650,000.00
60	Hon.Egwughha Ann	650,000.00	650,000.00
61	Hon.Amagwulam B.	650,000.00	650,000.00
62	AmadiohaNkechi	1,450,000.00	1,450,000.00

63	Owuama Kingsley	0.00	0.00
64	Ekwubiri John	1,440,000.00	1,440,000.00
65	CeleEjimadu Gladys	1,440,000.00	1,440,000.00
66	Onuoha V. A.	1,440,000.00	1,440,000.00
67	UbaIfeanyi	1,440,000.00	1,440,000.00
68	ChibunduEmeka	1,440,000.00	1,440,000.00
69	Irodi Eugene	600,000.00	600,000.00
70	Mere Chimezie	1,200,000.00	1,200,000.00
71	H. C Chukwuka	1,440,000.00	1,440,000.00
72	Onunkwo Eric	720,000.00	720,000.00
73	C.C Nwosu	1,320,000.00	0.00
74	Odunze Richard	720,000.00	0.00
75	Happiness Amadioha	600,000.00	0.00
76	Uba Nicolas	550,000.00	0.00
77	Opera Lilian Ben	50,000.00	0.00
78	Hon. Marcellinus C. Amadioha	6,309,487.46	0.00
	SUB TOTAL IMPREST	86,442,987.47	76,893,500.00
15	<u>PROJECT ADVANCE:</u>		
15.1	<u>i. INTEGRATED FARM PROJECT</u>		
	a. Ekeruo A.C.	2,523,200.00	2,523,200.00
	b. Joseph Evangelista O.	1,906,500.00	1,906,500.00
	c. Igwe B.P.	<u>30,000.00</u>	<u>30,000.00</u>
	Sub-Total Integrated Farm Project	4,489,700.00	4,489,700.00

15.2	ii. <u>RECONSTRUCTION OF MARKET</u>		
	a. Engr. Akuchie D.O.	32,000,000.00	32,000,000.00
	Sub-Total Reconstruction of Market	32,000,000.00	32,000,000.00
15.3	iii. <u>RENOVATION OF BUILDINGS</u>		
	a. NzeDimkpaEnyia	15,000,000.00	15,000,000.00
	b. Engr. Akuchie D.O.	5,300,000.00	5,300,000.00
	c. OkorojiakuNlemchukwu D.	500,000.00	500,000.00
	d. Chief Mefor Gideon	500,000.00	500,000.00
	Sub-Total Renovation of Buildings	21,300,000.00	21,300,000.00
15.4	iv. <u>CONSTRUCTION OF DRAINAGE/ROAD</u>		
	a. Engr. Akuchie D.O.	126,170,000.00	126,170,000.00
	b. Engr. Onyekwere Kingsley I	1,579,000.00	1,579,000.00
	Sub-Total Construction of Drainage/Road	127,749,000.00	127,749,000.00
15.5	DRILLING OF WATERBOREHOLE/TANK		
	a. Mr. Iwuanyanwu C.A. (DAGS)	1,916,715.00	1,916,715.00
	Sub – Total Drilling of Water BoreHole/Tank	1,916,715.00	1,916,715.00
	Total Project Advances	187,425,415.00	187,425,415.00
15.6	<u>PERSONAL ADVANCES:</u>	2023 N'm	2022 N'm
	¹ Adindu David	274,000.00	274,000.00

2	Ekweni Lawrence	10,000.00	10,000.00
3	Nwanoro Eric	274,000.00	274,000.00
4	Barr. I.G. Ojiaku	6,235,000.00	6,235,000.00
5	Odom E. Chidi	9,323,000.00	9,323,000.00
6	Hon. H.C.N. Harcourt	5,550,000.00	5,550,000.00
7	Lolo Chinyere Harcourt	200,000.00	200,000.00
8	AnyanwuLaz	3,569,000.00	3,569,000.00
9	B.C. Akuwudike	19,044,339.42	19,044,339.42
10	Okoro Reginald	3,030,000.00	3,030,000.00
11	Ononiwu R.C.	2,818,000.00	2,818,000.00
12	Iwu Anthony	755,000.00	755,000.00
13	Engr. Akuchie D.O.	69,017,800.00	69,017,800.00
14	IgwebuikeKyrian	755,000.00	755,000.00
15	Offor D.E.	2,775,000.00	2,775,000.00
16	Irodi Eugene	834,000.00	834,000.00
17	Okpara Damian	6,029,650.58	6,029,650.58
18	Engr. Ossai E.G.U.	1,101,000.00	1,101,000.00
19	NwokeforaAmarachi	1,289,059.00	1,289,059.00
20	Nwokocha Valentine	289,500.00	289,500.00
21	Maduawuchi C.C.	0	0
22	Okere E.C.	3,607,800.00	3,607,800.00
23	EchebimaAdaku	2,366,400.00	2,366,400.00
24	Hon. C.E.C. Ikegwuruka	5,250,000.00	5,250,000.00
25	Osekwu P.N.	5,000.00	5,000.00

26	Ndinemenu Dom C.	2,003,000.00	2,003,000.00
27	Amuchie Olivia I.	1,195,000.00	1,195,000.00
28	Chima T.C	663,000.00	663,000.00
29	U.S.A. EbereEsq	40,000.00	40,000.00
30	Ozoegbula C.I	20,000.00	20,000.00
31	Mara Nichodemus	15,000.00	15,000.00
32	Akpugo Justina	5,000.00	5,000.00
33	OkoroEmeka	3,150,000.00	3,150,000.00
34	Ndubueze Augustine	712,000.00	712,000.00
35	Ogini C.	60,000.00	60,000.00
36	Nwadiozor G.N.	125,000.00	125,000.00
37	ChuksObodoagwu	60,000.00	60,000.00
38	IbekweBanabas	30,000.00	30,000.00
39	Godwin Ekukudor	30,000.00	30,000.00
40	Nwakibea Helen	740,000.00	740,000.00
41	Dr. J.U. Akuchie	44,000.00	44,000.00
42	Agor P.C.	1,520,000.00	1,520,000.00
43	Onitsha Anthony	95, 000.00	95, 000.00
44	Nwosu Cornelia	60,000.00	60,000.00
45	Hon. Stanley Peters	0	0
46	Hon. AnayoOkiro	575,000.00	575,000.00
47	Dr. Emeghara E.E.	422,000.00	422,000.00
48	Obinatu N.E.	150,000.00	150,000.00
49	Ojenta Collins	58,900.00	58,900.00

50	Hon. Ogbuji Ken	300,000.00	300,000.00
51	Hon. OparaDemian	150,000.00	150,000.00
52	Hon. Opara Damian	150,000.00	150,000.00
53	Hon. Silas Ochu	350,000.00	350,000.00
54	Hon. Ariaga Chris	872,000.00	872,000.00
55	Hon. EnyinayaNgozi	350,000.00	350,000.00
56	AzukaNwadiaro	500,000.00	500,000.00
57	E.O. Nwanegbo	6,418,000.00	6,418,000.00
58	Hon. Achugbuo H.O.N.	101,000.00	101,000.00
59	Uzoho Sabina	10,000.00	10,000.00
60	Lolo Stella Harcourt	3,295,000.00	3,295,000.00
61	Ogbonna Jerry	1,699,100.00	1,699,100.00
62	Azuwuike C.O.	122,000.00	122,000.00
63	Odor O.C.	4,255,000.00	4,255,000.00
64	Nwasoro Richard	20,000.00	20,000.00
65	Nwagbaraocha C.	264,400.00	264,400.00
66	Nwokeukwu S. J.	1,001,000.00	1,001,000.00
67	Enyia John	72,000.00	72,000.00
68	Nduka Victor	1,460,500.00	1,460,500.00
69	Okere Israel	1,480,000.00	1,480,000.00
70	Hon. Alloy Anale	1,527,000.00	1,527,000.00
71	Hon. Iheagwuam S.N.	550,000.00	550,000.00
72	Hon. ZegusObiajunwa	470,000.00	470,000.00
73	Hon. Joyce Amadi	500,000.00	500,000.00

74	Ojinji L.E.	31,500.00	31,500.00
75	ObinnaUwakwe	280,000.00	280,000.00
76	Azuka A.N.	976,000.00	976,000.00
77	Njoku Patricia	100,000.00	100,000.00
78	Chief Anayo A. Alozie	1,220,000.00	1,220,000.00
79	Chukwu Charles	314,450.00	314,450.00
80	Okey John	9,000.00	9,000.00
81	Okorie Benjamin	2,000.00	2,000.00
82	Akinlade A.	100,000.00	100,000.00
83	OgarakuChimezie	1,345,000.00	1,345,000.00
84	Agudiriya Jonathan	100,000.00	100,000.00
85	Njoku J.C.	40,000.00	40,000.00
86	Ojuka Abigail	136,000.00	136,000.00
87	LeleaVenatius	190,000.00	190,000.00
88	Ozoegbuna Cyprian	865,000.00	865,000.00
89	Irechukwu Kenneth	5,733,000.00	5,733,000.00
90	EbemNjoku C.C.	7,385,000.00	7,385,000.00
91	Hon. Simeon Ihueze	3,220,000.00	3,220,000.00
92	Nwulu Theodore	150,000.00	150,000.00
93	EnyiaZegus	500,000.00	500,000.00
94	Onunkwo E.E.	2,070,000.00	2,070,000.00
95	Agwata Jonathan	2,114,000.00	2,114,000.00
96	Hon. Ekene Peters	200,000.00	200,000.00
97	Mmanwoke Vincent	3,413,650.00	3,413,650.00

98	Iheanacho R.I.M.	320,000.00	320,000.00
98	AluoRapheal	5,000.00	5,000.00
99	NwokeochaAthan	7,000.00	7,000.00
100	Hon. R. C. Chukwuyere	38,398,000.00	38,398,000.00
101	Nzeoma L. N.	140,000.00	140,000.00
102	Igbo Hilary	68,800.00	68,800.00
103	ChikezieChukwuemeka	6,561,500.00	6,561,500.00
104	IfeanyiriNwoke C. U.	15,546,000.00	15,546,000.00
105	AmadiAlbanus	965,500.00	965,500.00
106	Hon. Agnes Enyia	1,255,000.00	1,255,000.00
107	BiomaEmeghara	170,000.00	170,000.00
108	Onyeagwu Anthony	245,200.00	245,200.00
109	Onwuekwe N. U.	30,000.00	30,000.00
110	Emeribe M. C.	1,022,000.00	1,022,000.00
111	Ezinwoke Ignatius	340,000.00	340,000.00
112	Okereke A. N.	70,000.00	70,000.00
113	OnyenweUgochukwu	10,000.00	10,000.00
114	OnuigboLaz	550,000.00	550,000.00
115	Obodo A. I	10,000.00	10,000.00
116	AkpeluObinna	15,000.00	15,000.00
117	Hon. Stan Okwuosha	3,035,371.00	3,035,371.00
118	Ndinemenu T. C.	30,000.00	30,000.00
119	ChuksObodoagwu	30,000.00	30,000.00
120	IkpoChidiebere	82,000.00	82,000.00

121	Oledika E. N.	5,470,000.00	5,470,000.00
122	Uzu B. C.	514,668.00	514,668.00
123	Anyanwu P. I.	104,000.00	104,000.00
124	Hon. P. O. Egwe	2,605,000.00	2,605,000.00
125	Asonyeme Costance	6,000.00	6,000.00
126	Hon. Amadi J. C.	445,000.00	445,000.00
127	Umeh Peter	359,000.00	359,000.00
128	Amadi Comfort	310,000.00	310,000.00
129	Ekechi Christiana	1,207,170.00	1,207,170.00
130	Hon Chukwu L. O	964,277.00	964,277.00
131	Omai Innocent	1,400,000.00	1,400,000.00
132	Hon.nEzeocha E. C.	1,840,000.00	1,840,000.00
133	Hon Eziri R. C.	750,000.00	750,000.00
134	Olewuibe Paul	900,000.00	900,000.00
135	Orugbu Benneth	81,077.00	81,077.00
136	Uba J. O.	20,000.00	20,000.00
137	Ozumba, O. E	465,000.00	465,000.00
138	Hon. Nestor Eziuka	740,000.00	740,000.00
139	Hon. Aloysius Chikezie	100,000.00	100,000.00
140	Hon. Ekwugha, L. I.	775,000.00	775,000.00
141	Hon. Mrs. E. Harcourt	740,000.00	740,000.00
142	Aliakor, D. U.	680,000.00	680,000.00
143	Durueke Edward	20,000.00	20,000.00
144	Hon. Alloy Enyinnaya	675,000.00	675,000.00

145	Iwujiljeoma (Mrs)	297,000.00	297,000.00
146	Odiga Emmanuel	1,328,000.00	1,328,000.00
147	Nwokeukwu Vitus	168,450.00	168,450.00
148	EzinwokeChukwuma	20,000.00	20,000.00
149	NwachukwuEzinwoke	60,000.00	60,000.00
150	Ozor, D. A.	6,733,000.00	6,733,000.00
151	Emmanuel Nwogu	30,000.00	30,000.00
152	Hon. Sunday Chukwu	370,000.00	370,000.00
153	Rev. Sunday Chukwu	370,000.00	370,000.00
154	Hon. GoddyObodo	370,000.00	370,000.00
155	Meffor Sandra I (Mrs)	370,000.00	370,000.00
156	L. N. Uzowuru	100,000.00	100,000.00
157	H. I. Duru	65,650.00	65,650.00
158	Prince Uwakwe Victor	30,000.00	30,000.00
159	Njoku Jacinta	20,000.00	20,000.00
160	Nduka Victor C.	530,000.00	530,000.00
161	Okoro J. N.	25,320.00	25,320.00
162	I. O. Okoro	88,000.00	88,000.00
163	MbahEmeka	10,000.00	10,000.00
164	Agwata Jacinta N.	238,100.00	238,100.00
165	Hon. (Eng) Tony Uzokwe	802,000.00	802,000.00
166	IfeomaAnyanwu	0	0
167	Chukwu Comfort	20,000.00	20,000.00
168	AnokwuruChidiebere	20,000.00	20,000.00

169	Anusiem Pauline	380,000.00	380,000.00
170	Uwalaka A. I.	92,500.00	92,500.00
171	Hon. Uba H. O.	740,000.00	740,000.00
172	Henry Eluesike	1,400.00	1,400.00
173	ObinnaAkpelu	15,000.00	15,000.00
174	Opara Elizabeth	252,945.00	252,945.00
175	Oloko R. A.	600,000.00	600,000.00
176	Muoneke J. C.	210,000.00	210,000.00
177	Hon. IgweChidi	101,000.00	101,000.00
178	Okochi, Fab. U.	150,000.00	150,000.00
179	E. E. Atta	50,000.00,	50,000.00,
180	Nwosu C.C.	20,000.00	20,000.00
181	Charles Ibiakor	110,000.00	110,000.00
182	Uwalake V. C.	20,000.00	20,000.00
183	Hon. Amadi Ebenezer	850,000.00	850,000.00
184	DonatusIhejirika	70,000.00	70,000.00
185	Omukoro David	70,000.00	70,000.00
186	E. C. Esugwu (Esq)	40,000.00	40,000.00
187	Ohuchara Victor	183,500.00	183,500.00
188	ChimezieIfeanyi	243,379.00	243,379.00
189	ChinagoroOsuji	20,000.00	20,000.00
190	Bar. C.C. Udenze	5,065,000.00	5,065,000.00
191	NdukwuHyppolite	2,288,000.00	2,288,000.00
192	ObasiStalla	4,000.00	4,000.00

193	OkannePremius	40,100.00	40,100.00
194	ChidiebereUchehara	70,000.00	70,000.00
195	F. C. Amadi	42,000.00	42,000.00
196	Asiquo Friday	4,000.00	4,000.00
197	Hon. N. E. Okwuodo	250,000.00	250,000.00
198	Mrs. Ibe	50,000.00	50,000.00
199	Ettoh S. N.	620,000.00	620,000.00
200	Hon. Prince EzekweIyke	808,500.00	808,500.00
201	Hon. ObyAjoku	541,500.00	541,500.00
202	Hon. Kenneth Nwokeoma	641,500.00	641,500.00
203	Hon. F.I. Ogbuka	1,316,000.00	1,316,000.00
204	Hon. Ken Okeaghara	566,000.00	566,000.00
205	Dennis Nwakiyi	98,400.00	98,400.00
206	Nwosu Reginald	24,500.00	24,500.00
207	Chinyere Faith	14,000.00	14,000.00
208	Nwabueze, A. A.	30,000.00	30,000.00
209	Dorothy Dikeocha	0	0
210	Ambrose Ekeko	35,000.00	35,000.00
211	Ejikeme C.U.	15,000.00	15,000.00
212	EdwineOkiro	4,600.00	4,600.00
213	Okoro Blessing	253,000.00	253,000.00
214	OnyemaEbere	725,000.00	725,000.00
215	Hon. Gideon Meffor	3,938,500.00	3,938,500.00
216	Onwuka Mercy	30,000.00	30,000.00

217	Oparaocha Charles	44,000.00	44,000.00
218	Umah Emma C.	344,000.00	344,000.00
219	Nwoba Celestine E.	610,000.00	610,000.00
220	Hon. Elechi Jude	110,000.00	110,000.00
221	Hon. Emeka Benjamin	100,000.00	100,000.00
222	Hon. Ekeruo Ambrose C.	107,000.00	107,000.00
223	Hon. G.C. Okenwa	461,000.00	461,000.00
224	Hon. Ezinwoke A. N.	620,000.00	620,000.00
225	Hon. Alex Ukukwu	2,987,000.00	2,987,000.00
226	Nwagbo J. C.	150,000.00	150,000.00
227	Ugochukwu J. O. N	262,200.00	262,200.00
228	Uzondu S. I.	110,000.00	110,000.00
229	Hon Jiakpunna Vitalis	110,000.00	110,000.00
230	Hon. Cajethan Uchehgbu	110,000.00	110,000.00
231	Hon. Henry Aguguo	110,000.00	110,000.00
232	Odunze Julius	110,000.00	110,000.00
233	Hon. Osundu Chimaokwu	50,000.00	50,000.00
234	Hon. Kingsley Ogbuji	110,000.00	110,000.00
235	Hon. Ejizu Achor	110,000.00	110,000.00
236	Ikutegbe Felicia	3,500.00	3,500.00
237	Hon. Odiozor Hycinth	110,000.00	110,000.00
238	Hon. Chijioke Marthin	206,000.00	206,000.00
239	Lolo Uwakwe, M. N.	295,000.00	295,000.00
240	Nzeoma, V. O. C.	50,000.00	50,000.00

241	Iro Anthony	4,000.00	4,000.00
242	Ekwereike R. I.	325,000.00	325,000.00
243	C.C. Ogu	100,000.00	100,000.00
244	Ogbuka Eugenia	81,000.00	81,000.00
245	PaulinusUkwuoma	81,000.00	81,000.00
246	D. I. Ibe	50,000.00	50,000.00
247	OhaegbuleDorathy	2,400.00	2,400.00
248	FideliaOguguo	30,000.00	30,000.00
249	Ugochukwu, M. O.	43,000.00	43,000.00
250	Olumba, L. C.	400,000.00	400,000.00
251	Ahaonu, D. N.	65,000.00	65,000.00
252	Enerenjo Christopher	500	500
253	W. F. Ike	30,000.00	30,000.00
254	Amadi Comas	25,000.00	25,000.00
255	AlozieAnthonia	750,000.00	750,000.00
256	Anoka Macktus	20,000.00	20,000.00
257	InyeakaziChijioke	20,000.00	20,000.00
258	Imodeh F.O.	20,000.00	20,000.00
259	Ukeoma C. C.	20,000.00	20,000.00
260	Uka C. U.	5,000.00	5,000.00
261	OraChinyere	56,000.00	56,000.00
262	Oturiga C. A.	45,000.00	45,000.00
263	Iyere Paul	30,850.00	30,850.00
264	J. U. C. Onuegbu	797,500.00	797,500.00

265	Ogazi J. C.	50,000.00	50,000.00
266	Chukwu Paddy	50,000.00	50,000.00
267	Ogbukacas Henry	126,000.00	126,000.00
268	Osuoha E. A (HMP)	150,000.00	150,000.00
269	Peter E. (D. P. O.)	50,000.00	50,000.00
270	Okoroafor L. N.	5,000.00	5,000.00
271	LazOkeafor	20,000.00	20,000.00
272	MscunnyDitocha	100,000.00	100,000.00
273	Ihejirika Don	20,000.00	20,000.00
274	Nwosu Nicholas	20,000.00	20,000.00
275	Atta G. E.	20,000.00	20,000.00
276	Ezeocha Basil	9,856.16	9,856.16
277	Okoro F. N.	14,000.00	14,000.00
278	R. C. Uzonwanne	5,000.00	5,000.00
279	Anyanwu Rita	5,000.00	5,000.00
280	Prince L. C. Ogboko	32,000.00	32,000.00
281	Ibekwe Barnabas	2,800,000.00	2,800,000.00
282	Mrs. IjeomaIkegwuruka	3,950,000.00	3,950,000.00
283	Osuigwe Mike	22,499,900.00	22,499,900.00
284	Ojenya Collins	65,000.00	65,000.00
285	Offor A. N.	155,000.00	155,000.00
286	Hon. Cosmas I. Oguguo	104,000.00	104,000.00
287	Nwachukwu W. U.	0	0
288	Nwosu Augustine	5,000.00	5,000.00

289	Iroegbu M.U	99,370.41	99,370.41
290	Okeke E. K.	3,770,000.00	3,770,000.00
291	Hon. UcheOkoro	102,000.00	102,000.00
292	Hon. Coleman Uwakwe	107,000.00	107,000.00
293	Hon. Uhamere Tony	98,000.00	98,000.00
294	Hon. Oleforo Stephen	99,000.00	99,000.00
295	Hon. Okiro Clifford O.	4,509,868.00	4,509,868.00
296	Hon. A. O. Nwosu	100,000.00	100,000.00
297	Greg Anyanwu	1,500,000.00	1,500,000.00
298	AmadiGodstime	380,000.00	380,000.00
299	Mgbaraho Jerome	16,100.00	16,100.00
300	Agoha S. I	310,000.00	310,000.00
301	Aligbua A. G	210,000.00	210,000.00
302	UdenzeAllwell	31,500,000.00	31,500,000.00
303	Chris Eke N.	100,000.00	100,000.00
304	Okeke Florence	1,265,000.00	1,265,000.00
305	Bar. E. A. Obinna	214,000.00	214,000.00
306	A. O. Ibeh	805,000.00	805,000.00
307	Iwueze Elvis	150,000.00	150,000.00
308	Ohagaya Edith	495,000.00	495,000.00
309	UcheharaChuks	300,000.00	300,000.00
310	Aligwekwe V I	1,000,000.00	1,000,000.00
311	Ayozie V.	110,000.00	110,000.00
312	Mela Mercy	10,000.00	10,000.00

313	D. P. O. SP. Onyewuni .J.	170,000.00	170,000.00
314	DSP Iwuoha A. Emeka	170,000.00	170,000.00
315	Emekwe G.O	34,500,000.00	34,500,000.00
316	Orji, P. (SSS)	90,000.00	90,000.00
317	Vigilante EBM	60,000.00	60,000.00
318	EmekaAghaonu (NSCDC)	130,000.00	130,000.00
319	Rescue Mission	40,000.00	40,000.00
320	Osuji Stanislaus C.	1,434,000.00	1,434,000.00
321	Uwakwem I.A.M. (C.O.C)	0	0
322	Hon. AriagaChukwu	5,210,000.00	5,210,000.00
323	IfeanyiAkujinwa	80,000.00	80,000.00
324	Terry .A.	60,000.00	60,000.00
325	Ozuruigbo Damian	4,000.00	4,000.00
326	Joseph Evangelista	400,000.00	400,000.00
327	Onwuzuruigbo Damian	799,900.00	799,900.00
328	AnoluEvarest	65,000.00	65,000.00
329	Ozuigbo Humphrey	1,000.00	1,000.00
330	Hon Uloma Matthew (Mrs.)	250,000.00	250,000.00
331	Hon. OnyenwokeIfeanyi	250,000.00	250,000.00
332	Hon. Ogbonna Chris	250,000.00	250,000.00
333	Hon. Ezekwe Peter	250,000.00	250,000.00
334	Hon. OparaVitalis	250,000.00	250,000.00
335	Dike Raphael	20,000.00	20,000.00
336	Ihejirika Florence	450,000.00	450,000.00

337	Barr. Orjiaku Goodness I.	30,000.00	30,000.00
338	Nduka Peter	200,000.00	200,000.00
339	NzeDimkpaEnyia	783,000.00	783,000.00
340	Toke Peter	33,600.00	33,600.00
341	Ekenna Bernadine	5,000.00	5,000.00
342	Barr. Ebere, U. S. A.	50,000.00	50,000.00
343	Uwaleke, G. C.	82,000.00	82,000.00
344	Akpugo Justina	35,000.00	35,000.00
345	Adie Davis	50,000.00	50,000.00
346	Odunze, R. A	550,000.00	550,000.00
347	Amadi, K. I.	100,000.00	100,000.00
348	EgorueEnyia	100,000.00	100,000.00
349	Etonihu Joe	500,000.00	500,000.00
350	Erobiri Sylvia Blessing	2,000,000.00	2,000,000.00
351	Igwe P. B.	2,897,000.00	2,897,000.00
352	AnaeleIfeanyi	282,000.00	282,000.00
353	Nwokeocha Val	64,500.00	64,500.00
354	Opara Leonard	1,070,000.00	1,070,000.00
355	ObilorChidinma	100,000.00	100,000.00
356	Ekenna B. N.	80,000.00	80,000.00
357	Toke Peter	70,500.00	70,500.00
358	Ogiri Edwin	80,000.00	80,000.00
359	Chukwuma Kingsley	0	0
360	AmadiohaNkechi (Chairperson)	119,500.00	119,500.00

361	Omeni Cosmos	140,000.00	140,000.00
362	Mere Chimezie	5,000.00	5,000.00
363	UgorjiNonso	350,000.00	350,000.00
364	UwakweObinna	0	0
365	MbadikeObinna	0	0
366	Ndubuisi Progress	1,668,785.00	1,668,785.00
367	Mrs. Nwakaibea (WDO)	500	500
368	Engineer Uwakwe Don	151,710.00	151,710.00
369	Nkwocha Val	505,655.00	505,655.00
370	Nwankwo Tina	570,000.00	570,000.00
371	Owuama Kingsley	5,000.00	5,000.00
372	Onyekwe Kingsley	290,000.00	290,000.00
373	Iwuanyanwu C. A.	3,350,000.00	3,350,000.00
374	Engr. IfeanyiUba	13,669,487.47	120,000.00
375	Total Personal Advance	498,988,638.04	485,439,150.57
	GRAND TOTAL SERVICE ADVANCE	686,414,053.04	672,864,565.57

16	UNREMITTED DEDUCTIONS:		ACTUAL 2023		2022
		BALANCE B/D ₦'m	DURING YEAR ₦'m	BALANCE C/D ₦'m	₦'m
16.1	UNREMITTED TAXES:				
	1 Pay As You Earn (PAYE)	23,151,608.03	0.00	23,151,608.03	23,151,608.03

	2 Value Added Tax (VAT)	7,690,632.03	0.00	7,690,632.03	7,690,632.03
	3 Withholding Tax (WHT)	9,142.27	0.00	9,142.27	9,142.27
	4 Education Fund	<u>707,473.56</u>	<u>0.00</u>	<u>707,473.56</u>	<u>707,473.56</u>
	Sub-Total Unremitted Taxes	31,558.855.89	0.00	31,558.855.89	31,558.855.89
16.2	<u>UNREMITTED DEDUCTIONS FROM SALARY:</u>				
	1 NULGE Union Dues	4,994,026.35	0.00	4,994,026.35	4,994,026.35
	2 NULGE Welfare Scheme	2,317,722.53	0.00	2,317,722.53	2,317,722.53
	3 Staff Welfare Scheme (SWA)	277,066.00	0.00	277,066.00	277,066.00
	4 MHWU	1,777,933.78	0.00	1,777,933.78	1,777,933.78
	5 NANNM	313,115.95	<u>0.00</u>	313,115.95	313,115.95
	6 Works Staff Welfare	11,200.00	0.00	11,200.00	11,200.00
	7 Senior Staff Welfare	2,664,750.00	0.00	2,664,750.00	2,664,750.00
	8 Admin Staff Welfare	18,960.00	0.00	18,960.00	18,960.00
	9 Union Dues	3,381,619.00	<u>0.00</u>	3,381,619.00	3,381,619.00
	10 Finance Staff Welfare	<u>6,200.00</u>	<u>0.00</u>	<u>6,200.00</u>	<u>6,200.00</u>
	Sub-Total Unremitted Deductions from Salary	15,762,593.59	0.00	15,762,593.59	15,762,593.59
	Grand Total Unremitted Deductions	47,321,449.48	0.00	47,321,449.48	47,321,449.48

17	<u>DEPOSITS:</u>	2023 N'm	2022 N'm
	1.NULGE Motor Cycle Loan	906,230.00	906,230.00
	2.Odom Chidi	(26,500.00)	(26,500.00)
	3.IwuohaCordelia	19,149.68	19,149.68
	4.NwosuRuphus	7,760.61	7,760.61
	5.OkechukwuAjoku	(24,462.26)	(24,462.26)
	6.ChagaghaNgozi	5,000.00	5,000.00
	7.EmekaAjoku	(12,398.28)	(12,398.28)
	8.NnabuoSylvesta	(508.00)	(508.00)
	9.Ann Odunze	(5,000.00)	(5,000.00)
	10.Amuto Stephen	(5,000.00)	(5,000.00)
	11.NwakaibeSabastine	3,000.00	3,000.00
	12.Rent On Quarters	(10,400.00)	(10,400.00)
	13.Unclaimed Salary	332,623.88	332,623.88
	14.P.T.F.	4,862.20	4,862.20
	15.ObasiObinna	4,160.00	4,160.00
	16.NwakweObinna	11,000.00	11,000.00
	17.Ekwebelem Godwin	19,000.00	19,000.00
	18.Ejike Leonard	19,000.00	19,000.00
	19.Ugochukwu Polycarp	3,000.00	3,000.00
	20.Ekeruo A. C.	21,219.00	21,219.00
	21.Umezuruike Christian	18,866.00	18,866.00
	22.Aguguo Clifford	6,729.99	6,729.99
	23.Elechi Doris	6,729.99	6,729.99
	24.Ogomegbulem A.U.	25,000.00	25,000.00
	25.Amadi Agatha	8,725.40	8,725.40
	26.Ali Benedict	6,729.99	6,729.99
	27Nwosu Emmanuel	15,400.00	15,400.00
	28Ogbuji Columba Eze	200,000.00	200,000.00
	29Amadi Vincent	5,800.00	5,800.00
	30Nwokeoma Charles	5,542.00	5,542.00
	31NYSC	216,000.00	216,000.00
	32Hon. L.O. Chukwu	139,905.13	139,905.13
	33IT Student	59,036.43	59,036.43
	34Emejuru, C. A.	37,500.00	37,500.00
	35Jude Uba	178,004.08	178,004.08
	36NwokochaEucheria	12,536.75	12,536.75
	37Nwugo Violet O.	4,514.00	4,514.00
	38Arishi C.	3,500.00	3,500.00
	39AmadiVitalis	5,000.00	5,000.00
	40T.E. Emedo	7,000.00	7,000.00
	41Civil Defence	103,680.04	103,680.04
	42Mrs. OkereNgozi	25,000.00	25,000.00
	43UkemezieIyke	40,000.00	40,000.00
	44Anaale Felicia	5,000.00	5,000.00

45	Ugwumadu Eugene	10,000.00	10,000.00
46	Sundry Staff	62,000.00	62,000.00
47	Obiyo C.	18,326.00	18,326.00
48	G. Ogueri	6,323.00	6,323.00
49	Agwuata J. N.	76,383.80	76,383.80
50	Otikpo Chukes	30,000.00	30,000.00
51	Madufor P.C.	16,513.08	16,513.08
52	Comm. Health Practitioner	(19,394.00)	(19,394.00)
53	O/E Project Account	13,000.00	13,000.00
54	Amadi Hilary	(368,800.00)	(368,800.00)
55	IgwebuikeKyrian	(1,066,082.68)	(1,066,082.68)
56	Okoro Reginald	60,000.00	60,000.00
57	Adult Education	(250,000.00)	(250,000.00)
58	KesionaNyanohouso	(5,000.00)	(5,000.00)
59	IND Levy	(421,500.00)	(421,500.00)
60	OparaAnozie E.C.	(59,000.00)	(59,000.00)
61	S.I.L.	(51,500.00)	(51,500.00)
62	Call Duty Levy	(55,511.60)	(55,511.60)
63	Staff Induc. Levy Fund	(190,930.30)	(190,930.30)
64	Unclaimed Allowance	(79,771.33)	(79,771.33)
65	Engr. Akuchie D.O.	(60,000.00)	(60,000.00)
66	Nwulu Theodore	(24,700.00)	(24,700.00)
	Total Deposits	2,640,743.80	2,640,743.80

S/N	Supplementary Notes 2023 Ohaji/Egbema Local Government Council Supplementary Notes												
	MONTHS	LGC Council Salary (Monthly)	EMOLUMENTS Emoluments /Staff (Monthly)	Secondary Education Emoluments /Staff (Monthly)	PENSIONS TO LGC (Monthly)	POLITICAL OFFICE HOLDERS SALARIES (Monthly)	Transfers to Council of Traditional Rulers for CTR Members (Monthly)	OTHER DIRECT RELEASES (Monthly)	IMPREST AND SECURITY (Monthly)	DEVELOPMENT AREAS RUNNING (Monthly)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL
1	JAN,23	19,327,598.25	21,453,742.02	8,622,673.01	18,881,305.16	2,800,000.00	3,089,365.98	98,346,948.14		4,500,000.00	35,558,216.92	4,248,363.16	216,828,212.64
2	FEB,23	19,327,598.25	21,370,616.31	8,623,205.15	18,886,892.09	2,800,000.00	3,089,365.98	108,758,891.25	4,000,000.00	4,500,000.00	35,558,216.92	4,248,363.16	231,163,149.11
3	MAR,23	19,327,598.25	21,197,682.39	8,620,915.84	19,851,660.69	2,800,000.00	3,089,365.98	65,546,875.37	4,000,000.00	4,500,000.00	35,558,216.92	4,248,363.16	188,740,678.60
4	APR,23	19,380,352.14	21,031,669.55	8,595,556.41	19,882,274.61	2,800,000.00	3,089,365.98	52,405,787.80	4,000,000.00	4,500,000.00	35,558,216.92	4,248,363.16	175,491,586.57
5	MAY,23	19,380,352.14	20,832,098.86	8,591,048.49	21,733,272.07	2,800,000.00	3,089,365.98	186,131,820.81	4,000,000.00	4,500,000.00	35,558,216.92	4,248,363.16	310,864,538.43
6	JUN,23	19,380,352.14	20,573,099.36	8,588,684.70	22,032,506.54	2,800,000.00	3,089,365.98	65,239,337.73	4,000,000.00	4,500,000.00	35,558,216.92	4,248,363.16	190,009,926.53
7	JUL,23	19,817,390.72	21,087,194.92	9,354,497.25	23,223,350.80	2,800,000.00	3,089,365.98	75,602,495.03	4,000,000.00	4,500,000.00	35,558,216.92	4,248,363.16	203,280,874.78
8	AUG,23	19,757,230.77	20,853,466.50	9,352,493.87	23,260,387.84	2,800,000.00	3,089,365.98	93,604,936.48	4,000,000.00	4,500,000.00	35,558,216.93	4,248,363.16	221,024,461.53
9	SEP,23	19,807,948.30	20,679,392.75	9,340,087.51	23,654,378.80	2,800,000.00	3,089,365.98	113,816,950.85	4,000,000.00	4,500,000.00	35,558,216.93	4,248,363.16	241,494,704.28
10	OCT,23	20,323,030.66	21,389,134.26	9,616,724.09	23,695,694.75	2,800,000.00	3,089,365.98	283,015,461.88	4,000,000.00	4,500,000.00	35,558,216.93	4,248,363.16	412,235,991.71
11	NOV,23	20,323,030.66	21,358,084.53	9,615,076.56	23,874,147.15	2,800,000.00	3,089,365.98	76,814,961.49	4,000,000.00	4,500,000.00	35,558,216.93	4,248,363.15	206,181,246.45
12	DEC,23	34,463,839.10	33,731,518.71	14,708,348.45	23,880,879.94	2,800,000.00	3,089,365.98	173,988,813.37	8,000,000.00	4,500,000.00	35,558,216.94	4,248,363.15	338,969,345.64
	TOTAL	250,616,321.38	265,557,700.16	113,629,311.33	262,856,750.44	33,600,000.00	37,072,391.76	1,393,273,280.20	48,000,000.00	54,000,000.00	426,698,603.10	50,980,357.90	2,936,284,716.27

SUPPLEMENTARY NOTE 2

2	<u>SHARE OF STATE GOVERNMENT INTERNALLY GENERATED REVENUE (IGR):</u>		
		2023 N'm	2022 N'm
	<u>MONTH:</u>		
1.	January	124,100.00	4,700.00
2.	February	0.00	181,300.00
3.	March	233,400.00	123,800.00
4.	April	80,700.00	112,200.00
5.	May	955,700.00	97,000.00
6.	June	97,100.00	157,500.00
7.	July	126,300.00	113,700.00
8.	August	159,300.00	8,506,173.10
9.	September	137,400.00	112,000.00
10.	October	161,100.00	95,100.00
11.	November	174,000.00	234,800.00
12.	December	<u>78,200.00</u>	<u>73,100.00</u>
	Total		9,811,373.10

EXPLANATORY NOTES 2023

OHAJI/ EGBEMALocal Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	963,332,475.05
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.10
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	104,980,357.92
	TOTAL	2,936,284,716.27

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	250,616,321.38
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.14
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.34
4	Salaries and Allowances of Political Office Holders.	33,600,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.69
6	Pensions to Local Govt. Retired Staff.	262,856,750.50
	TOTAL	963,332,475.05

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:

S/No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	54,000,000.00
2	Over Head Cost Released to Council of Traditional Rulers .	27,322,450.89
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of PAYE Deductions to Authorized Agency	
6	Release of Imprests to Local Government Officials	24,000,000.00
7	Release of Security Vote	24,000,000.00
8	Others overhead expenses direct incurred from releases to Local Government Councils	14,808,902.72
	TOTAL	168,085,556.94

4. 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 :

S/No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,258,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.37
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	50,107,200.00
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,735,405,803.10



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF OKIGWE
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

OKIGWE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Okigwe Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December, 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

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

- a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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 revenue collected on a monthly basis from the State Joint Local Government Account (SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account (SJLGA) transfers. The Council's 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.

GOVERNMENT OF IMO STATE OF NIGERIA
OKIGWE LOCAL GOVERNMENT AREA
Local Government Council Secretariat, Okigwe



Our Ref:.....

Your Ref:.....

Date: 2/1/2024.

OKIGWE LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

Signed
Treasurer

Date: 2/01/2024.

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

In our opinion, these Financial Statements fairly reflect the financial position of the Okigwe Local Government Council as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.

.....
Treasurer

.....
Chairman

Date: 2/01/2024.....

Date: 2nd January, 2024

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF OKIGWE LOCAL GOVERNMENT COUNCIL FOR THE YEAR
ENDED 31ST DECEMBER, 2023

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts of Okigwe Local Government Council for the year ended 31st December, 2023 has been audited.

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

RESPONSIBILITY STATEMENT FOR AUDITING

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

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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

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/25/B/Vol.II/2024

(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
28th June, 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Okigwe Local Government Council of Imo State for the year ended 31st December, 2023 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

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

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACArb.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State.

OKIGWE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2023

ANNUAL BUDGET 2023		Notes	2023	2022
			N'm	N'm
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
2,770,116,360.00	Statutory Allocation from SJLGA	1	2,986,198,958.98	2,049,775,568.53
33,073,960.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE (IGR)	3		
22,000,000.00	Capitation Rate		0.00	397,271.00
30,000,000.00	Property Rate		1,040,000.00	2,693,248.00
69,279,590.00	Licenses, Fines, Fees and Royalty		1,291,400.00	4,854,802.10
46,800,000.00	Earnings from Commerce		0.00	0.00
21,000,000.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
5,000,000.00	Miscellaneous Income		0.00	0.00
194,079,590	Total Internally Generated Revenue		2,331,400.00	7,945,321.10
<u>0.00</u>	Other Revenue Sources	4	<u>2,988,530,358.98</u>	<u>2,057,720,889.63</u>
2,997,269,910.00	Total Inflow from Operating Activities (A)			
	<u>Payments:</u>			
630,004,856.00	Personnel Cost	5	1,003,246,717.76	961,291,306.77
408,804,000.00	Overhead Cost	6	182,062,311.52	107,198,327.77
0.00	Security Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	Palliative	9	0.00	0.00
1,821,368,780.00	Capital Expenditure	10	1,691,842,603.10	958,342,166.39
<u>0.00</u>	Interest Payment		<u>0.00</u>	<u>0.00</u>
2,860,177,636.00	Total Outflow from Operating Activities (B)		2,901,151,632.38	2,050,831,800.93
137,092,274.00	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		87,378,726.6	6,889,088.70

	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
<u>0.00</u>	Dividends Received		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
<u>0.00</u>	Repayment of Loans		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Financing Activities		0.00	0.00
137,092,274.00	Net Cash Flow for the Year Activities		87,378,726.60	6,889,088.70
<u>0.00</u>	Cash and its Equivalent as at 1/1/2023		11,072,520.32	4,183,431.62
0.00	Cash and its Equivalent as at 31/12/2023		98,451,246.92	11,072,520.32

OKIGWE LOCAL GOVERNMENT COUNCIL

**FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT
31ST DECEMBER, 2023**

	Notes	2023 N'm	2022 N'm
<u>Liquid Assets: ASSETS</u>			
Cash	11	10,800.00	72,050.00
Bank	12	<u>98,440,446.92</u>	<u>11,000,470.32</u>
Total Liquid Assets (A)		98,451,246.92	11,072,520.32
<u>Investments and Other Cash Assets</u>			
Salary Advance	13		
Imprest	14	25,650,000.00	25,650,000.00
Service Advance	15	368,197,366.38	368,197,366.38
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		<u>0.00</u>	<u>0.00</u>
Total Investments and Other Cash Assets(B)		393,847,366.38	393,847,366.38
TOTAL ASSETS C = (A + B)		492,298,613.30	404,919,886.7
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		476,807,409.96	389,428,683.36
Unremitted Deductions	16	15,200,446.94	15,200,446.94
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		<u>0.00</u>	<u>0.00</u>
TOTAL PUBLIC FUNDS (D)		492,007,856.9	404,629,130.30
<u>External and Internal Loans</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		<u>0.00</u>	<u>0.00</u>
TOTAL EXTERNAL & INTERNAL LOANS (E)		0.00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	<u>290,756.40</u>	<u>290,756.40</u>
Total Other Liabilities (F)		290,756.40	290,756.40
TOTAL LIABILITIES G = (D + E +F)		492,298,613.30	404,919,886.70

OKIGWE LOCAL GOVERNMENT COUNCIL FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023							
Actual 2022 N'm		Note s	Actual 2023 N'm	Final Budget 2023N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
367,489,594.66	OPENING BALANCE 1/1/2023		389,428,683.36	0.00	0.00	0.00	(389,428,683.36)
	ADD REVENUE:						
	ALLOCATIONS						
2,049,775,568.53	Statutory Allocation from SJLGA	1	2,986,198,958.98	2,770,116,360.00	2,770,116,360.00	0.00	(216,082,598.98)
0.00	State Government IGR	2		33,073,960.00	33,073,960.00	0.00	33,073,960.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
397,271.00	Capitation Rate		0.00	22,000,000	22,000,000	0.00	22,000,000.00
2,693,248.00	Property Rate		1,040,000.00	30,000,000.00	30,000,000.00	0.00	28,960,000.00
4,854,802.10	Licenses, Fines, Fees and Royalty		1,291,400.00	69,279,590.00	69,279,590.00	0.00	67,988,190.00
0.00	Earnings from Commerce		0.00	46,800,000.00	46,800,000.00	0.00	46,800,000.00
0.00	Rent on Local Govt. Property		0.00	21,000,000.00	21,000,000.00	0.00	21,000,000.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	Miscellaneous		0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00
7,945,321.10	Total Internally Generated Revenue		2,331,400.00	194,079,590.00	194,079,590.00	0.00	191,748,190.00
	Other Revenue Sources of the Local Govt.	4	0.00			0.00	
2,425,210,484.29	Total Revenue (A)		3,377,959,042.34	2,997,269,910.00	2,997,269,910.00	0.00	(380,689,132.34)
	EXPENDITURE						
961,291,306.77	Personnel cost	5	1,003,246,717.76	630,004,856.00	630,004,856.00	0.00	(373,241,861.76)
131,198,327.77	Overhead Cost	6	206,062,311.52	408,804,000.00	408,804,000.00	0.00	202,741,688.48
943,292,166.39	Capital Expenditure	10	1,691,842,603.10	1,821,368,780.00	1,821,368,780.00		129,526,176.90
2,035,781,800.93	Total Expenditure (B)		2,901,151,632.38	2,860,177,636.00	2,860,177,636.00	0.00	(40,973,996.38)
389,428,683.36	OPERATING BALANCE		476,807,409.96	137,092,274.00	137,092,274.00	0.00	(339,715,135.96)
	APPROPRIATIONS/TRANSFERS						
389,428,683.36	Transfer to Capital Development Fund		476,807,409.96	137,092,274.00	137,092,274.00	0.00	(339,715,135.96)
389,428,683.36	Closing Balance		476,807,409.96	137,092,274.00	137,092,274.00	0.00	(339,715,135.96)

OKIGWE GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
(584,585,653.18)	Opening Balance		(871,497,505.21)			0.00	871,497,505.21
	ADD REVENUE						
389,428,683.36	Transfer From Consolidated Revenue Fund		476,807,409.96	0.00	0.00	0.00	(476,807,409.96)
	Aid and Grants						
	External Loans		.				
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
266,951,631.00	Internal Loans from Other Funds		387,076,735.36				(387,076,735.36)
71,794,661.18	TOTAL REVENUE		(7,613,359.89)	0.00	0.00	0.00	7,613,359.89
	LESS CAPITAL EXPENDITURE						
676,340,535.39	Capital Expenditure Sector		1,304,765,867.74	1,821,368,780.00	1,821,368,780.00	0.00	516,602,912.26
	OTHER CAPITAL PAYMENTS						
266,951,631.00	Repayments Internal Loans		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
943,292,166.39	TOTAL CAPITAL EXPENDITURE	10	1,691,842,603.10	1,821,368,780.00	1,821,368,780.00	0.00	129,526,176.90
	Adjustments for Movements in Public Debts			0.00	0.00	0.00	0.00
(871,497,505.21)	Closing Balance		(1,699,455,962.99)	0.00	0.00	0.00	0.00

OKIGWE LOCAL GOVERNMENT COUNCIL
NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS	2023			2022
		Actual N'm	Budgeted N'm	Variance N'm	Actual N'm
1	<u>A - SHARE OF STATUTORY ALLOCATION FROM SJLGA</u>				
	Net Share of Statutory Allocation from SJLGA	2,986,198,958.98	1,982,317,550.00	(1,003,881,408.98)	2,049,775,568.53
	<u>Add:</u> Deduction at Source for Loan Repayment				
	Share of Statutory - Other Agencies (NNPC Refund, etc.)	0.00	67,683,890.00	67,683,890.00	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)	0.00	<u>83,403,020.00</u>	<u>83,403,020.00</u>	<u>0.00</u>
	Total (Gross) SJLGA Allocation to the Local Government	2,986,198,958.98	2,133,404,460.00	(852,794,498.98)	2,049,775,568.53
	<u>VALUE ADDED TAX:</u>				
	Share of Value Added Tax	<u>0.00</u>	669,785,860.00	669,785,860.00	<u>0.00</u>
	Total Value Added Tax	0.00	669,785,860.00	669,785,860.00	0.00

	DETAILS	2023		
		ACTUAL N'm	BUDGETED N'm	VARIANCE N'm
	<u>B - STATE GOVT. INTERNALLY GEN. REVENUE</u>			
	Share of State Government Internally Generated Revenue	0.00	33,073,960.00	33,073,960.00
	Total State Government Internally Generated Revenue	0.00	33,073,960.00	33,073,960.00
2	<u>C -INTERNALLY GENERATED REVENUE:</u>			
2.1	<u>CAPITATION RATE:</u>			
	Current Capitation/Development Rate	0.00	15,000,000.00	15,000,000.00
	Arrears of Capitation Rate	0.00	7,000,000.00	7,000,000.00
	Sub-Total Capitation Rate		22,000,000.00	22,000,000.00
2.2	<u>PROPERTY RATE:</u>			
	Current Property/Tenement Rate	1,040,000.00	27,000,000.00	25,960,000.00
	Commercial Buildings	0.00	0.00	0.00
	Filling Stations	0.00	0.00	0.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	0.00	0.00	0.00
	Arrears of Property Rate	0.00	3,000,000.00	3,000,000.00
	Sub-Total Property Rate	1,040,000.00	30,000,000.00	28,960,000.00
2.3	<u>LICENSES, FINES AND FEES</u>			
	Towing of Vehicles Fees	0.00	1,000,000.00	1,000,000.00
	Obstruction and Nuisance Fees	0.00	750,000.00	750,000.00
	Bicycle License Fess	0.00	1,200,000.00	1,200,000.00
	Liquor License (Wine/ Beer)	0.00	2,000,000.00	2,000,000.00
	Native Liquor License	0.00	1,000,000.00	1,000,000.00

16	<u>UNREMITTED DEDUCTIONS:</u>		ACTUAL 2023		2022
		BALANCE B/D	DURING YEAR	BALANCE C/D	
		₦	₦	₦	₦
16.1	<u>UNREMITTED TAXES:</u>				
	Pay As You Earn (PAYE)	9,654,070.72	0.00	9,654,070.72	9,654,070.72
	Value Added Tax (VAT)	1,350,000.00	0.00	1,350,000.00	1,350,000.00
	Withholding Tax (WHT)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Unremitted Taxes	11,004,070.72	0.00	11,004,070.72	11,004,070.72
16.2	<u>UNREMITTED DEDUCTIONS FROM SALARY:</u>				
1	NULGE Union Dues	2,986,600.00	0.00	2,986,600.00	2,986,600.00
2	NULGE Welfare	0.00	0.00	0.00	0.00
3	Staff Welfare Scheme	(18,204.00)	0.00	(18,204.00)	(18,204.00)
4	MHWU	296,981.26	0.00	296,981.26	296,981.26
5	NANNM	121,110.23	0.00	121,110.23	121,110.23
6	PRS	(300.00)	0.00	(300.00)	(300.00)
7	NACHPN	(16,000.00)	0.00	(16,000.00)	(16,000.00)
8	Okigwe Drivers Union	335,292.00	0.00	335,292.00	335,292.00
9	NSUS	<u>490,896.73</u>	<u>0.00</u>	<u>490,896.73</u>	<u>490,896.73</u>
	Sub-Total Unremitted Deductions from Salary:	15,200,446.94	0.00	15,200,446.94	15,200,446.94

17	<u>DEPOSITS:</u>	2023	2022

		~~N~~	~~N~~
1	Unclaimed Salaries	669,322.40	669,322.40
2	Unclaimed Allowance	4,000.00	4,000.00
3	Agric Debt	95,000.00	95,000.00
4	Amacon Global Loan	(253,038.00)	(253,038.00)
5	Nulge Motorcycle	(51,527.00)	(51,527.00)
6	Rent on Quarters	<u>(173,001.00)</u>	<u>(173,001.00)</u>
	Total	290,756.40	290,756.40

SUPPLEMENTARY NOTES 2023
OkigweLocal Government Council
SUPPLEMENTARY NOTE

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

S/N	MONTHS	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL
1	JAN,23	22,439,221.02	21,453,742.02	8,622,673.01	18,881,305.16	2,900,000.00	3,089,365.98	103,346,948.14		4,500,000.00	35,558,216.92	4,665,029.83	225,456,502.08
2	FEB,23	22,321,288.02	21,370,616.31	8,623,205.15	18,886,892.09	2,900,000.00	3,089,365.98	108,758,891.25	4,000,000.00	4,500,000.00	35,558,216.92	4,665,029.83	234,673,505.55
3	MAR,23	22,321,288.02	21,197,682.39	8,620,915.84	19,851,660.69	2,900,000.00	3,089,365.98	65,546,875.37	4,000,000.00	4,500,000.00	35,558,216.92	4,665,029.83	192,251,035.04
4	APR,23	22,321,288.02	21,031,669.55	8,595,556.41	19,882,274.61	2,900,000.00	3,089,365.98	52,405,787.80	4,000,000.00	4,500,000.00	35,558,216.92	4,665,029.83	178,949,189.12
5	MAY,23	22,237,650.72	20,832,098.86	8,591,048.49	21,733,272.07	2,900,000.00	3,089,365.98	186,131,820.81	4,000,000.00	4,500,000.00	35,558,216.92	4,665,029.83	314,238,503.68
6	JUN,23	22,231,288.02	20,573,099.36	8,588,684.70	22,032,506.54	2,900,000.00	3,089,365.98	65,239,337.73	4,000,000.00	4,500,000.00	35,558,216.92	4,665,029.83	193,377,529.08
7	JUL,23	22,991,015.64	21,087,194.92	9,354,497.25	23,223,350.80	2,900,000.00	3,089,365.98	75,602,495.03	4,000,000.00	4,500,000.00	35,558,216.92	4,665,029.83	206,971,166.37
8	AUG,23	22,842,843.05	20,853,466.50	9,352,493.87	23,260,387.84	2,900,000.00	3,089,365.98	93,604,936.48	4,000,000.00	4,500,000.00	35,558,216.93	4,665,029.83	224,626,740.48
9	SEP,23	22,979,573.22	20,679,392.75	9,340,087.51	23,654,378.80	2,900,000.00	3,089,365.98	113,816,950.85	4,000,000.00	4,500,000.00	35,558,216.93	4,665,029.82	245,182,995.86
10	OCT,23	23,444,882.61	21,389,134.26	9,616,724.09	23,695,694.75	2,900,000.00	3,089,365.98	283,015,461.88	4,000,000.00	4,500,000.00	35,558,216.93	4,665,029.82	415,874,510.32
11	NOV,23	23,444,882.61	21,358,084.53	9,615,076.56	23,874,147.15	2,900,000.00	3,089,365.98	76,814,961.49	4,000,000.00	4,500,000.00	35,558,216.93	4,665,029.81	209,819,765.06
12	DEC,23	39,755,343.14	33,731,518.71	14,708,348.45	23,880,879.94	2,900,000.00	3,089,365.98	173,988,813.37	8,000,000.00	4,500,000.00	35,558,216.94	4,665,029.81	344,777,516.34

											426,698,603.10	55,980,357.90	2,986,198,958.98	
	TOTAL	289,330,564.09	265,557,700.16	113,629,311.33	262,856,750.44	34,800,000.00	37,072,391.76	1,398,273,280.20	48,000,000.00	54,000,000.00				
-														
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														

SUPPLEMENTARY NOTE 2

DETAILS OF INTERNALLY GENERATED REVENUE (IGR):

1.	<u>INTERNALLY GENERATED REVENUE (IGR):</u>	2023	2022
	MONTH	₱	₱
	January	111,500.00	45,000.00
	February	95,600.00	178,950.00
	March	72,300.00	201,500.00
	April	153,200.00	4,902,250.00
	May	1,180,500.00	425,000.00
	June	73,800.00	425,400.00
	July	82,500.00	275,000.00
	August	77,500.00	315,220.00
	September	53,200.00	432,180.00
	October	296,700.00	304,521.10
	November	53,800.00	230,500.00
	December	<u>80,800.00</u>	<u>209,800.00</u>
	Total	2,331,400.00	7,945,321.10

EXPLANATORY NOTES 2023

OKIGWE LocalGovernment Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,446,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,003,246,717.76
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,608.10
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	109,980,357.92
	TOTAL	2,986,198,9258.98

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	289,330,564.09
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.14
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.35
4	Salaries and Allowances of Political Office Holders.	34,800,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.68
6	Pensions to Local Govt. Retired Staff.	262,856,750.50
	TOTAL	1,003,246,717.76

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:

S/No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	54,000,000.00
2	Over Head Cost Released to Council of Traditional. Rulers .	27,322,450.89
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of PAYE Deductions to Authorized Agency	
6	Release of Imprests to Local Government Officials	24,000,000.00
7	Release of Security Vote	24,000,000.00
8	Others overhead expenses direct incurred from releases to Local Government Councils	52,785,657.30
	TOTAL	206,062,311.52

4. 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:

S/No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,223,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.37
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	41,544,000.00
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,691,842,603.10



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF ONUIMO
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

ONUIMO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the OnuimoLocal Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December, 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

- a. Statement 1 --- Cash flow Statements
- b. Statement 2 --- Statements of Assets and Liabilities

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

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

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

- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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 revenue collected on a monthly basis from the State Joint Local Government Account (SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account (SJLGA) transfers. The Council's 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



ONUIMO LOCAL GOVERNMENT

Okwe, Imo State

Our Ref:.....

Your Ref:.....

Date: 2nd January 2024

(All replies to be addressed to the Executive Chairman)

ONUIMO LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

Signed .....
Treasurer

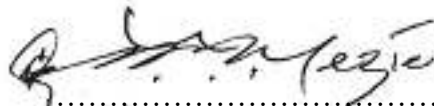
Date: 02/01/2024.

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

In our opinion, these Financial Statements fairly reflect the financial position of the Onuimo Local Government Council as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.

.....
Treasurer

Date: 02/01/2024

.....
Chairman

Date: 2nd January 2024

**STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF ONUIMO LOCAL GOVERNMENT COUNCIL FOR THE
YEAR ENDED 31ST DECEMBER, 2023**

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts of OnuimoLocal Government Council for the year ended 31st December, 2022 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amendedand the Imo State Audit Law 2021and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis

RESPONSIBILTY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

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

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/21/B/Vol.II/2024

(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
28th June, 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Onuimo Local Government Council of Imo State for the year ended 31st December, 2023 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 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 evidence 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 as well as evaluating the overall Financial Statements presentation and disclosures

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACARB.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State

ONUIMO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2023

ANNUAL BUDGET 2023		Notes	2023	2022
N'm			N'm	N'm
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
2,203,601,006.00	Statutory Allocation from SJLGA	1	2,853,340,495.00	1,939,198,480.08
498,248,964.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue (IGR)	3		
18,400,000.00	Capitation Rate		0.00	0.00
16,832,000.00	Property Rate		0.00	0.00
55,311,882.00	Licenses, Fines, Fees and Royalty		810,000.00	1,028,000.00
24,850,000.00	Earnings from Commerce		0.00	0.00
1,500,000.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
0.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources	4	0.00	0.00
116,893,882.00	Total Internally Generated Revenue		810,000.00	1,028,000.00
2,818,743,852.00	Total Inflow from Operating Activities (A)		2,854,150,495.00	1,940,226,480.08
	<u>Payments:</u>			
540,245,424.00	Personnel Cost	5	910,388,253.78	877,409,381.43
338,000,000.00	Overhead Cost	6	145,065,289.59	93,295,742.36
0.00	Security Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	COVID – 19 Palliative	9	0.00	0.00
2,015,926,056.00	Capital Expenditure	10	1,698,298,603.10	928,662,252.30
2,894,171,480.00	Total Outflow from Operating Activities (B)		2,777,752,146.47	1,923,367,376.09

(75,427,628.00)	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		76,398,348.53	16,859,103.99
0.00	Purchase/Construction of Assets		0.00	
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
<u>0.00</u>	Dividends Received		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	Net Cash Flow from Financing Activities		<u>0.00</u>	0.00
0.00	Net Cash Flow for the Year Activities		76,398,348.53	16,859,103.99
0.00	Cash and its Equivalent as at 1/1/2023		22,062,853.89	5,203,749.90
0.00	Cash and its Equivalent as at 31/12/2023		98,461,202.42	22,062,853.89

ONUIMO LOCAL GOVERNMENT COUNCIL

**FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT
31ST DECEMBER, 2023**

	Notes	2023	2022
		N'm	N'm
<u>Liquid Assets: ASSETS</u>			
Cash	11	278,000.00	7,645,540.84
Bank	12	<u>98,183,202.42</u>	<u>14,417,313.05</u>
Total Liquid Assets (A)		98,461,202.42	22,062,853.89
<u>Investments and Other Cash Assets</u>			
Salary Advance	13		0.00
imprest	14	68,105,000.00	77,705,000.00
Service Advance	15	362,415,989.51	350,715,989.51
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		<u>0.00</u>	<u>0.00</u>
Total Investments and Other Cash Assets(B)		430,520,989.51	428,420,989.51
TOTAL ASSETS C = (A + B)		528,982,191.93	450,483,843.40
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		393,835,766.21	315,337,417.68
Unremitted Deductions	16	36,214,028.62	36,214,028.62
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		<u>0.00</u>	<u>0.00</u>
TOTAL PUBLIC FUNDS (D)		430,049,794.83	351,551,446.30
<u>External and Internal Loans</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		<u>0.00</u>	<u>0.00</u>
TOTAL EXTERNAL & INTERNAL LOANS (E)		0.00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	<u>98,932,397.10</u>	<u>98,932,397.10</u>
Total Other Liabilities (F)		98,932,397.10	98,932,397.10
TOTAL LIABILITIES G = (D + E +F)		528,982,191.93	450,483,843.40

ONUIMO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3 – STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Note s	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
295,808,313.69	OPENING BALANCE 1/1/22		315,337,417.68	0.00	0.00	0.00	(315,337,417.68)
	ADD REVENUE:						
	ALLOCATIONS						
1,939,198,480.08	Statutory Allocation from SJLGA	1	2,853,340,495.00	2,203,601,006.00	2,203,601,006.00	0.00	(649,739,489.00)
0.00	State Government IGR	2		498,248,964.00	498,248,964.00	0.00	
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	18,400,000.00	18,400,000.00	0.00	18,400,000.00
0.00	Property Rate		0.00	16,832,000.00	16,832,000.00	0.00	16,832,000.00
1,028,000.00	Licenses, Fines, Fees and Royalty		810,000.00	55,311,882.00	55,311,882.00	0.00	54,501,882.00
0.00	Earnings from Commerce		0.00	24,850,000.00	24,850,000.00	0.00	24,850,000.00
0.00	Rent on Local Govt. Property		0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	Miscellaneous		0.00	0.00	0.00	0.00	0.00
1,028,000.00	Total Internally Generated Revenue		810,000.00	116,893,882.00	116,893,882.00	0.00	116,083,882.00
0.00	Other Revenue Sources of the Local Govt	4	0.00	0.00	0.00	0.00	0.00
2,236,034,793.77	Total Revenue (A)		3,169,487,912.68	2,818,743,852.00	2,818,743,852.00	0.00	(350,744,060.68)
	EXPENDITURE						
877,409,381.43	Personnel cost	5	910,388,253.78	540,245,424.00	540,245,424.00	0.00	(370,142,829.78)
114,625,742.36	Overhead Cost	6	166,965,289.59	338,000,000.00	338,000,000.00	0.00	171,034,710.41
928,662,252.30	Capital Expenditure	10	1,698,298,603.10	2,015,926,056.00	2,015,926,056.00	0.00	317,627,452.90
1,920,697,376.09	Total Expenditure (B)		2,775,652,146.47	2,894,171,480.00	2,894,171,480.00	0.00	118,519,333.53
315,337,417.68	OPERATING BALANCE		393,835,766.21	(75,427,628.00)	(75,427,628.00)	0.00	(469,263,394.21)
	APPROPRIATIONS/TRANSFERS						
315,337,417.68	Transfer to Capital Development Fund		393,835,766.21	(75,427,628.00)	(75,427,628.00)	0.00	(469,263,394.21)
						0.00	
315,337,417.68	Closing Balance		393,835,766.21	(75,427,628.00)	(75,427,628.00)	0.00	(469,263,394.21)

ONUIMO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4 – STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
(826,222,685.28)	Opening Balance		(1,199,291,062.00)			0.00	1,199,291,062.00
	ADD REVENUE						
315,337,417.68	Transfer From Consolidated Revenue Fund		393,835,766.21	0.00	0.00	0.00	(393,835,766.21)
0.00	<u>Aid and Grants</u>		0.00	0.00	0.00	0.00	0.00
0.00	<u>External Loans</u>		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
240,256,467.90	Internal Loans from Other Funds		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
			0.00				0.00
(270,628,799.70)	TOTAL REVENUE		(302,294,678.43)			0.00	302,294,678.43
	LESS CAPITAL EXPENDITURE						
688,405,794.40	Capital Expenditure Sector		1,311,221,867.74	2,015,926,056.00	0.00	0.00	704,704,188.26
	OTHER CAPITAL PAYMENTS						
240,256,467.90	Repayments Internal Loans		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
928,662,262.30	TOTAL CAPITAL EXPENDITURE	10	1 698,298,603.10	2,015,926,056.00	0.00	0.00	317,627,452.90
	Adjustments for Movements in Public Debts						
(1,199,291,062.00)	<u>Closing Balance</u>		(2,000,593,281.53)	0.00	0.00	0.00	0.00

ONUIMO LOCAL GOVERNMENT COUNCIL
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS		2023 ACTUAL ₦	2023 BUDGETED ₦	VARIANCE ₦	2022 Actual
1	<u>SHARE OF STATUTORY ALLOCTION FROM SJLGA</u>					
	Net Share of Statutory Allocation from SJLGA	1	2,853,340,495.00	1,655,722,613.00	1,198,617,884.00	1,939,198,480.08
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	0.00
	Share of Statutory Other Agencies (NNPC Refund etc)		0.00	43,690,907.00	43,690,907.00	0.00
	Share of Joint Account Allocation (Excess Crude)		<u>0.00</u>	<u>43,690,907.00</u>	<u>43,690,907.00</u>	<u>0.00</u>
	Total (Gross) SJLGA Allocation to Local Government		2,853,340,495.00	1,743,104,427.00	1,110,236,068.00	1,939,198,480.08
	<u>VALUE ADDED TAX</u>					
	Share of Value Added Tax		<u>0.00</u>	<u>460,496,579.00</u>	<u>460,496,579.00</u>	<u>0.00</u>
	Total Value Added Tax		0.00	460,496,579.00	460,496,579.00	0.00

2	A- <u>STATE GOVERNMENT INTERNALLY GENERATED REVENUE IGR (IGR):</u>	2023		
		ACTUAL ₦	BUDGETED ₦	VARIANCE ₦
	Share of State Govt. Internally Generated Revenue IGR	0.00	498,248,914.00	498,248,914.00
	Total State Govt. Internally Generated Revenue	0.00	498,248,914.00	498,248,914.00
3	C- INTERNALLY GENERATED REVENUE:			
3.1	<u>CAPITATION RATE:</u>			
	Current Capitation Development Rate	0.00	13,200,000.00	13,200,000.00
	Arrears of Capitation Rate	0.00	5,200,000.00	5,200,000.00
	Sub-Total Capitation Rare	0.00	18,400,000.00	18,400,000.00
3.2	<u>PROPERTY RATE</u>			
	Current Property/Tenement Rate	0.00	13,475,000.00	13,475,000.00
	Commercial Buildings	0.00		
	Filling Stations	0.00	0.00	0.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	0.00	0.00	0.00
	Arrears of Property Rate	0.00	3,357,000.00	3,357,000.00
	Sub-Total Property Rate	0.00	16,832,000.00	16,832,000.00
3.3	<u>LICENSES, FINES & FEES:</u>			
	Towing of Vehicles fee	0.00	2,500,000.00	2,500,000.00
	Obstruction & Nuisance Fee	0.00	60,000.00	60,000.00
	Bicycle Licenses Fee	0.00	152,500.00	152,500.00
	Liquor Licenses (Wine Bear)	0.00	780,000.00	780,000.00
	Native Liquor Licenses Fee	0.00	50,000.00	50,000.00
	Wheelbarrow License Fees	0.00	60,000.00	60,000.00
	Native Tobacco License	0.00	55,000.00	55,000.00
	Squander/Hawkers Permit	0.00	80,000.00	80,000.00
	Buses/Commercial Vehicles Licenses	0.00	150,000.00	150,000.00
	Registration of Buses/ Commercial Vehicles	0.00	2,000,000.00	2,000,000.00
	Operational/Business Permit	0.00	1,500,000.00	1,500,000.00
	Motor Cycle License Fees	0.00	180,000.00	180,000.00
	Eating House License Fees	0.00	250,000.00	250,000.00
	Kiosk License Fees	0.00	125,000.00	125,000.00
	Bakery House License Fees	0.00	1,000,000.00	1,000,000.00
	Auction Sales	0.00	0.00	0.00
	Auctioneers License Fees	0.00	90,000.00	90,000.00
	Canon Shooting License Fees	0.00	36,000.00	36,000.00
	Customary Marriage Registration Fees	0.00	2,500,000.00	2,500,000.00
	Registration of Contract	0.00	5,000,000.00	5,000,000.00
	Entertainment/Drumming Fees	0.00	20,000.00	20,000.00
	Control of Noise Permit	0.00	0.00	0.00
	Cinematograph License Fees	0.00	0.00	0.00
	Naming of Street Reg. Fees	0.00	250,000.00	250,000.00
	Renewal Fees (Various)	0.00	0.00	0.00
	Radio Television License Fees	0.00	27,000.00	27,000.00
	Club, Cultural & Social Org. Reg. Fees	0.00	750,000.00	750,000.00

	Certificate of Origin	359,900.00	6,000,000.00	6,000,000.00
	Dislodging Septic Tank Lic. Fees	0.00	330,000.00	330,000.00
	Earning from Environmental Sanitation Services	0.00	150,000.00	150,000.00
	Poundage Fees/Sale of Strayed Animal	0.00	200,000.00	200,000.00
	Reg. of Birth & Death	0.00	2,575,000.00	2,575,000.00
	Delivery Fee/ Maternity Fee	129,600.00	1,050,000.00	920,400.00
	OPD & ANC	320,300.00	2,500,000.00	2,179,700.00
	Card Fee	200.00	0.00	(200.00)
	Reg. of Ezeship Fees	0.00	0.00	0.00
	Tender Fees	0.00	11,000,000.00	11,000,000.00
	Building Plan Checking Fees	0.00	195,000.00	195,000.00
	Truck License	0.00	30,000.00	30,000.00
	Open Air Preaching Permit	0.00	50,000.00	50,000.00
	Hotel with Lodging Less than 10 rooms	0.00	100,000.00	100,000.00
	Cabinet/Furniture Making License	0.00	209,000.00	209,000.00
	Sand Excavation Fees	0.00	200,000.00	200,000.00
	Cottage Industry Fees	0.00	500,000.000	500,000.000
	Advertisement Fee	0.00	400,000.00	400,000.00
	Rice Mill Cassava/Corn Grinding Fees	0.00	375,000.00	375,000.00
	Ingredient Grinding License Fees	0.00	225,750.00	225,750.00
	Painting/Spraying & Sign Writing Workshop Fee	0.00	750,000.00	750,000.00
	Wedding Machine License Fees	0.00	750,000.00	750,000.00
	Electronics Radio/Television Workshop License Fees	0.00	250,000.00	250,000.00
	Blacksmith/Workshop License Fees	0.00	17,500.00	17,500.00
	Battery Charger License Fees	0.00	250,000.00	250,000.00
	Printing Press	0.00	850,000.00	850,000.00
	Vulcanizing License Fees	0.00	50,000.00	50,000.00
	Panel Beater License Fees	0.00	500,000.00	500,000.00
	Motor Spare Parts License Fees	0.00	50,000.00	50,000.00
	Clock/Watch Repair License Fees	0.00	67,500.00	67,500.00
	Reg. of Laundries & Dry Cleaners License Fee	0.00	100,000.00	100,000.00
	Motor Mechanical Workshop	0.00	1,000,000.00	1,000,000.00
	Building Material License Fees	0.00	300,000.00	300,000.00
	Surface Kerosene Tank Fees	0.00	75,000.00	75,000.00
	Photocopying & Document Service License Fees	0.00	140,000.00	140,000.00
	Block Making with Machine License Fees	0.00	1,200,000.00	1,200,000.00
	Sewing Institute License Fees	0.00	150,000.00	150,000.00
	Hair Dressing/Barbing Salon Fees	0.00	150,000.00	150,000.00
	Water Borehole Commercial License Fees	0.00	40,000.00	40,000.00
	Local Hair Barbing/Plating License Fees	0.00	20,000.00	20,000.00
	Workshop Licence Fee	0.00	100,000.00	100,000.00
	Mortuary Licence	0.00	35,000.00	35,000.00
	Borehole Drilling	0.00	100,000.00	100,000.00
	Filing Station Licence	0.00	600,000.00	600,000.00
	Survey and Plot fees	0.00	2,000,000.00	2,000,000.00
	Oil Press/Kernel Crushing Machine	0.00	750,000.00	750,000.00
	Hotel with Lodging more than 10 (ten) rooms	0.00	150,000.00	150,000.00
	Customary Right of Occupancy Fees	0.00	200,000.00	200,000.00
	Building Plan Inspection Fees	0.00	300,000.00	300,000.00

	Hire Charget Fees	<u>0.00</u>	<u>661,632.00</u>	<u>661,632.00</u>
	Sub-Total License , Fees & Fines	810,000.00	55,311,882.00	54,501,882.00
3.4	<u>EARNING FROM COMMERCE:</u>			
	Market Toll/ Stallage Fess	0.00	7,000,000.00	7,000,000.00
	Motor Pack Fess	0.00	3,000,000.00	3,000,000.00
	Shops/Shopping Center Fees	0.00	0.00	0.00
	Cattle House Fees	0.00	0.00	0.00
	Slaughter House Fees	0.00	4,000,000.00	4,000,000.00
	Earning From Transport Services	0.00	0.00	0.00
	Earning From Industrial Undertakings	0.00	0.00	0.00
	Earning From Agricultural Undertakings	0.00	10,650,000.00	10,650,000.00
	Earning From Sales of Water with Tankers	0.00	200,000.00	200,000.00
	Earning From Commercial Undertakings	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub- Total	0.00	24,850,00.00	24,850,00.00
3.5	<u>RENT ON LOCAL GOVERNMENT PROPERTY</u>			
	Rent on Local Got. Quarters	0.00		
	Rent on Other Local Govt. Buildings	0.00		
	Rent on Local Govt. Landed Property	0.00	1,500,000.00	1,500,000.00
	Land Rent Under the Use Act	<u>0.00</u>		
	Sub-Total Rent on Local Govt. Property	0.00	1,500,000.00	1,500,000.00

3.6	<u>INTEREST/REPAYMENTS:</u>	ACTUAL	BUDGETED	VARIANCE
3.6.1	<u>INTEREST/REPAYMENTS:</u>			
	Interest on Repayment of Motor Vehicle Loan Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan Advance	0.00	0.00	0.00
	Interest on Saving Account	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Interest/Repayment	0.00	0.00	0.00
3.6.2	<u>DIVIDENDS</u>			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Dividends	0.00	0.00	0.00
	Grand	0.00	0.00	0.00
3.7	<u>GRANTS/AID AND REIMBURSEMENT</u>			
3.7.1	<u>INTERNAL AID/GRANTS:</u>			
	Grants from Federal Govt.	0.00	0.00	0.00
	Grants from State Govt.	0.00	0.00	0.00
	Other Grants	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Internal Aid/Grants	0.00	0.00	0.00
		ACTUAL	BUDGETED	VARIANCE
3.7.2	<u>REIMBURSEMENT</u>			
	Re-Imbursement	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total RE-Imbursement	0.00	0.00	0.00
3.8	<u>MISCELLANEOUS REVENUE:</u>			
	Recovery of Losses & Overpayment	0.00	0.00	0.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits-Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	0.00	0.00
	Internal Loans	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Miscellaneous Revenue	0.00	0.00	0.00
	Grand Total Internally Generated Revenue			

4	<u>OTHER REVENUE SOURCES:</u>			
	Surplus from Sales of Property, Plant and Equipment (PPE)	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	0.00	0.00	0.00
	TOTAL Internally Generated Revenue	0.00	0.00	0.00
5.	<u>PERSONNEL COST:</u>			
5.1	<u>CONSOLIDATED REVENUE FUND CHARGES:</u>	ACTUAL	BUDGETED	VARIANCE
	The Executive / Legislature	9,000,000.00	218,911,260.00	209,911,260.00
	Local .Govt. Devt. Areas (Coordinator & Members)	4,200,000.00	0.00	(4,200,000.00)
	Community Govt. Council (PG Allowances)	11,550,000.00	0.00	(11,550,000.00)
	Sub-Total Consolidated Revenue Fund Charges	24,750,000.00	218,911,260.00	194,161,260.00
5.2	<u>PERSONNEL EMOLUMENT</u>			
	Administration	0.00	0.00	0.00
	Finance	0.00	0.00	0.00
	Medical and Health	0.00	0.00	0.00
	Planning, Research and Statistics	0.00	0.00	0.00
	Agricultural and Natural Resource	0.00	0.00	0.00
	Works, Transport and Housing	0.00	0.00	0.00
	Information, Education and Social Welfare	0.00	0.00	0.00
	Local Govt. Workers Salary (Automated Salary Payment System)	206,522,100.14	321,334,164.00	114,812,063.86
	Salaries/ Emoluments :- Primary Education(automated payment system)	265,557,700.11	0.00	(265,557,700.11)
	Salaries/ Emoluments :- Jnr Secondary Education(automated)	113,629,311.33	0.00	(113,629,311.33)
	Salaries and Allowances Council of Traditional Rulers	37,072,391.71	0.00	(37,072,391.71)
	Pensions and Gratuity for Local Govt. Retirees	262,856,750.48	0.00	(262,856,750.48)
	Sub-Total Personnel Emolument	885,638,253.78	321,334,164.00	(564,304,089.78)
5.3	<u>MISCELLANEOUS:</u>			
	Entraco	0.00	0.00	0.00
	Adult Instructors	0.00	0.00	0.00
	NYSC Corp Members	0.00	4,000,000.00	4,000,000.00
	IT Students/Med-wives	0.00	0.00	0.00
	NEPAD	0.00	4,000,000.00	4,000,000.00
	Donations	0.00	300,000.00	300,000.00
	The Handicapped	0.00	1,000,000.00	1,000,000.00
	Postal Agents	0.00	400,000.00	400,000.00
	Youth & Sports	0.00	400,000.00	400,000.00
	Research Work & Consultancy	0.00	300,000.00	300,000.00
	Logistics for Estimate	0.00	500,000.00	500,000.00
	Monitory Committee on Project	0.00	5,000,000.00	5,000,000.00
	Children's Day Celebration	0.00	300,000.00	300,000.00
	Independence Day Celebration	0.00	1,000,000.00	1,000,000.00

	August Meeting	0.00	1,000,000.00	1,000,000.00
	Local Govt. Advertisement/Publicity	0.00	300,000.00	300,000.00
	Skill Acquisition	0.00	8,000,000.00	8,000,000.00
	NSCDC	0.00	2,000,000.00	2,000,000.00
	Vigilante	0.00	2,000,000.00	2,000,000.00
	JAAC Administration	0.00	4,500,000.00	4,500,000.00
	Local Govt. Election	0.00	4,000,000.00	4,000,000.00
	Community Support by the Governor	0.00	14,000,000.00	14,000,000.00
	Others	0.00	244,000,000.00	244,000,000.00
	Total Miscellaneous	0.00	297,000,000.00	297,000,000.00
5.4	<u>PERSONNEL ANALYSIS:</u>			
	Total Number of Employee at the Beginning of the Year	0.00	0.00	0.00
	Total Number of Employee in the Year	0.00	0.00	0.00
	Total Number of Employee Retired/Transferred or Left During the Year	0.00	0.00	0.00
	Total Number of Employee at the End of the Year	0.00	0.00	0.00
6.	<u>OVERHEAD COST:</u>	ACTUAL	BUDGETED	VARIANCE
6.1	<u>OVERHEAD COST BY FUNCTIONS:</u>			
	Traveling and Transport	7,000,000.00	7,000,000.00	0.00
	Utility Services	0.00	0.00	0.00
	Telephone and Postal Services	1,500,000.00	1,000,000.00	(500,000.00)
	Stationary and Printing/Photocopy	6,500,000.00	4,500,000.00	(2,000,000.00)
	Maintenance of Office			
	Maintenance of Office Furniture & Equipment	12,800,000.00	6,500,000.00	(6,300,000.00)
	Maintenance of Vehicle & Capital Assets	14,020,000.00	6,500,000.00	(7,520,000.00)
	Consultancy and Professional Services	500,000.00	500,000.00	0.00
	Training Staff/ Dev. And welfare	8,200,000.00	8,700,000.00	500,000.00
	Entertainment & Hospitality	5,000,000.00	3,000,000.00	(2,000,000.00)
	Waste Management			
	Provision of Service Material/Fuel	35,464,978.67	2,800,000.00	(32,664,978.67)
	Miscellaneous Expenses	1,000,000.00	500,000.00	(500,000.00)
	Varoius Over Head Expenses Incurred by the MLGCA for LGC's	74,980,357.92	0.00	(74,980,357.92)
	Total Overhead Cost by Function	166,965,289.59	41,000,000.00	(125,965,289.59)
	Previous Year's retired Advance	21,900,000.00	0.00	(21,900,000.00)
	Grand Total	145,065,289.59	41,000,000.00	(104,065,289.59)
6.2	<u>OVERHEAD COST BY SECTOR DEPARTMENT:</u>			
	The Council	60,484,978.67	9,000,000.00	51,484,978.67
	Administration	6,000,000.00	6,000,000.00	0.00
	Finance	6,000,000.00	6,000,000.00	0.00
	Medical and Health	4,100,000.00	4,200,000.00	100,000.00
	Planning, Research and Statistics	4,050,000.00	4,200,000.00	150,000.00
	Works, Transport and Housing	4,200,000.00	4,200,000.00	0.00

	Information Education and social Welfare	3,000,000.00	3,000,000.00	0.00
	Agriculture and Natural Resources	4,150,000.00	4,400,000.00	250,000.00
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils cut across various Sectors	74,980,357.92	0.00	(74,980,357.92)
	Total Overhead Cost by Sector (Department)	166,965,289.59	41,000,000.00	(125,965,289.59)
7	Security Vote	<u>24,000,000.00</u>	<u>0.00</u>	<u>24,000,000.00</u>
		<u>24,000,000.00</u>	<u>0.00</u>	<u>24,000,000.00</u>
8	Integrated Farm	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total	0.00	0.00	0.00
10	<u>CAPITAL EXPENDITURE:</u>			
	Rehabilitation of Secretariat/Purchase of 8OKVA Generator Set.	0.00	0.00	0.00
	Tiling of Secretariat toilet.	0.00	0.00	0.00
	Rehabilitation of Road/Construction Equipment.	0.00	463,926,056.00	463,926,056.00
	Purchase and Installation of Solar	0.00	0.00	0.00
	Construction of Soak-away/Septic and Overhead tank.	0.00	0.00	0.00
	Reconstruction of Perimeter fence	0.00	5,000,000.00	5,000,000.00
	Renovation of Building	0.00	10,000,000.00	10,000,000.00
	Local Govts. Joint Projects	1,223,600,000.00	0.00	(1,223,600,000.00)
	Maintenance of Roof leakages & ceiling in the Council	0.00	0.00	0.00
	Renovation of Stadium Pavilion	0.00	20,000,000.00	
	Other Capital Expenditure	48,000,000.00	1,517,000,000.00	1,469,000,000.00
	Various Capital expenditure incurred by BLGCA for Local Govt. Councils	426,698,603.10	0.00	(426,698,603.10)
	Total Capital Expenditure	1,698,298,603.10	2,015,926,056.00	1,151,372,547.10
	Nil	0.00	0.00	0.00
	Grand Total	1,698,298,603.10	2,015,926,056.00	463,926,056.00

	LIQUID ASSETS:			2023	2022
11	<u>CASH BALANCE:</u>				
	Cash at Hand			278,000.00	7,645,540.84
	Sub-Total Cash			278,000.00	7,645,540.84
12	<u>BANK BALANCE</u>			2023	2022
	NAME OF BANK	ACCOUNT NAME	ACCOUNT		

			NUMBER		
	1. FCMB		1907471013	5,214.52	5,214.52
	2. FCMB		1953904017	15,149.03	6,181.56
	3. Zenith Bank		1014135627	2,390,677.23	2,390,677.23
	4. Unity Bank			3,725.70	3,725.70
	5. First Bank		2022825720	6,448.00	6,448.00
	6. First Bank		2008475604	1,151.09	1,151.09
	7. First Bank		2018407132	4,182.60	4,182.60
	8. UBA		1017629558	751.06	751.06
	9. Zenith Bank		1015972302	45,282.00	45,282.00
	10. FCMB		5030049929	170,59303	170,59303
	11. Zenith Bank			<u>(1,073.05)</u>	<u>(1,073.05)</u>
	12. UBA		1022780875	95,451,101.21	11,784,179.31
	Sub-Total Bank			98,183,202.42	14,417,313.05
	Grand Total LiquidAssets			98,461,202.42	22,062,853.89

		2023	2022
13	<u>SALARY ADVANCE:</u>		
	Salary Advance	<u>0.00</u>	<u>0.00</u>
	Sub-Total Salary Advance	0.00	0.00
14	<u>IMPREST:</u>		
	1. Okoroji Charles	1,470,000.00	1,470,000.00
	2. AnorueOkechukwu	50,000.00	50,000.00
	3. Hon. AgonsiUwakwe	1,100,000.00	1,100,000.00
	4. Lebechi Gerald U	4,200,000.00	4,200,000.00
	5. Ijeoma Olivia Nkeiru	400,000.00	400,000.00
	6. AlakweKelechi	800,000.00	800,000.00
	7. OguchintiNma C	960,000.00	960,000.00
	8. AmaefuleAnselem	185,000.00	185,000.00
	9. Okafor Justina C.	500,000.00	500,000.00
	10. NwosuOkechukwu	420,000.00	2,400,000.00
	11. EmelleNkechi	350,000.00	350,000.00
	12. Iyiakaimo Margareta	735,000.00	735,000.00
	13. Anorue Timothy	300,000.00	300,000.00
	14. Omeike Casmir	1,915,000.00	2,875,000.00
	15. Eluchie Edith	150,000.00	150,000.00
	16. Emenanuibe Harriet	300,000.00	300,000.00
	17. Hon. Silas Onyeiwu	9,750,000.00	9,750,000.00
	18. OsuohaEveristus	1,210,000.00	1,210,000.00
	19. Adimegwu Sylvester	2,120,000.00	2,780,000.00
	20. Mbachu Edwin	825,000.00	2,225,000.00
	21. MaduabuchiChinyere	155,000.00	155,000.00
	22. Onyekwe Kingsley	175,000.00	175,000.00
	23. OneyedekHyginus	350,000.00	350,000.00
	24. UbenwunneEmeka	400,000.00	400,000.00
	25. Christiana Chukwu	400,000.00	400,000.00
	26. Cecilia Chukwukere	400,000.00	400,000.00
	27. OgechukwuOfformata	400,000.00	400,000.00
	28. EzeNkechi	400,000.00	400,000.00
	29. Ejisimekwu Lambert	400,000.00	400,000.00
	30. Chibueze Anderson	500,000.00	500,000.00
	31. ChukwuObiodu	400,000.00	400,000.00
	32. Oscar Alaneme	400,000.00	400,000.00
	33. DuruNdidi	350,000.00	350,000.00
	34. Augustus Chikezie	1,500,000.00	1,500,000.00
	35. Hon. Kingsley Michael	4,740,000.00	4,740,000.00
	36. Hon. Bethren	30,000.00	30,000.00
	37. Hon. Nwaeguru	30,000.00	30,000.00
	38. Hon. Duru	85,000.00	85,000.00
	39. Hon. Titus	45,000.00	45,000.00
	40. AlanemeOnyinyechi	85,000.00	85,000.00
	41. Hon. EzeEvis	80,000.00	80,000.00
	42. Ntamariwme K. C	90,000.00	90,000.00
	43. Ajaegbu H. L.	40,000.00	40,000.00

44. Ikechukwu N.	40,000.00	40,000.00
45. Nwokori T.	40,000.00	40,000.00
46. Nnabuihe V. C	40,000.00	40,000.00
47. Okoroafor A. K	40,000.00	40,000.00
48. Ogueche E	40,000.00	40,000.00
49. Iwuafor H. C	40,000.00	40,000.00
50. Ekwebelem P. C	40,000.00	40,000.00
51. Iwuoha J. C	40,000.00	40,000.00
52. Nwadike	40,000.00	40,000.00
53. Hon. MaduEmeke	40,000.00	40,000.00
54. Onynabuo. S	40,000.00	40,000.00
55. Hon. Ignatius Okechi	40,000.00	40,000.00
56. Hon. Vincent Ike	40,000.00	40,000.00
57. Hon. GorathyChikezie	40,000.00	40,000.00
58. Hon. Fabian.	40,000.00	40,000.00
59. AkuchieDesmon	660,000.00	660,000.00
60. AzodohUche Martina	240,000.00	960,000.00
61. Hon. Charles Ijezie	5,600,000.00	(2,800,000.00)
62. Dr. ChidiOkere .E.	240,000.00	240,000.00
63. UcheIwuorisha	60,000.00	60,000.00
64. NdukwuHippolite	120,000.00	120,000.00
65. Njoku Gregory	830,000.00	830,000.00
66. Manu P. O..	4,970,000.00	4,970,000.00
67. IgwebuikeKyrian	600,000.00	1,620,000.00
68. EkpeDorathy	1,400,000.00	2,000,000.00
69. Mrs. Christiana Ijezie	(100,000.00)	(500,000.00)
70. Lebechi Christopher	200,000.00	960,000.00
71. Alisigwe Augustine	160,000.00	960,000.00
72. Anosike Andrew	180,000.00	960,000.00
73. Egbuchulem Fidel	0.00	220,000.00
74. Ogueduihu Chidimma	0.00	240,000.00
75. Amaraegbu Ernest	700,000.00	1,460,000.00
76. Ajonuma Joseph	700,000.00	1,460,000.00
77. AlaetoDeclane	860,000.00	1,460,000.00
78. Igwilo Emmanuel	700,000.00	1,460,000.00
79. Onyedeke Christiana	700,000.00	1,460,000.00
80. Nwosu Ebere Cosmos	700,000.00	1,460,000.00
81. Akusobi Alice	700,000.00	1,460,000.00
82. Omenyuruaku Benneth	560,000.00	1,460,000.00
83. Iheanyichukwu Michael	700,000.00	1,460,000.00
84. OnyegbeFidelia	300,000.00	1,740,000.00
85. NwaigweChidozie	120,000.00	120,000.00
86. Ahigwe Augustine	480,000.00	480,000.00
87. Engr. NdubuisiEribe	5,930,000.00	5,930,000.00
Total Imprest	68,105,000.00	77,705,000.00

15	<u>SERVICE ADVANCE:</u>	2023	2022
	<u>PROJECT ADVANCE:</u>		
15.1	<u>INTEGRATED FARM PROJECTS:</u>		
	a. Mr. Iroh Patrick	1,991,000.00	1,991,000.00
	b. Mr. Iroh Patrick	<u>3,785,671.53</u>	<u>3,785,671.53</u>
	Sub-Total	5,776,671.53	5,776,671.53
15.2	<u>CHAPEL PRJECT</u>		
	a. Hon. Orjiakor Clifford	<u>12,800,000.00</u>	<u>12,800,000.00</u>
	Sub-Total	12,800,000.00	12,800,000.00
15.3	<u>GRADING OF ROAD/CONSTR. OF DRAINAGES:</u>		
	a. Hon. Orjiakor Clifford	22,000,000.00	22,000,000.00
	b. Onyekwere Kingsley	15,028,250.00	15,028,250.00
	c. IroegbuChnedu	<u>3,980,000.00</u>	<u>3,980,000.00</u>
		41,008,250.00	41,008,250.00
	Engr. Eribe Ndubuisi	11,700,000.00	0.00
	Total	71,284,921.53	59,584,921.53

		2023	2022
15.4	<u>PERSONAL ADVANCES:</u>		
1	Rita IbemereOkoroafor	3,000,000.00	3,000,000.00
2	Caro Ibe	300,000.00	300,000.00
3	Okolie .F. Oguguo	30,000.00	30,000.00
4	Hon. Paul Emeziem	1,079,950.96	1,079,950.96
5	Ikebunna Edwin	2,000.00	2,000.00
6	ChineduIregbu	8,181,000.00	8,181,000.00
7	Amaechi Christopher	2,293,000.00	2,293,000.00
8	Okpara H.U.	6,900,550.00	6,900,550.00
9	Dr. Iwueze E.E.	939,000.00	939,000.00
10	Nwaiwu Jane	30,000.00	30,000.00
11	Engr. S.I. Anyabudike	6,608,557.00	6,608,557.00
12	OgubuikeC.A.	3,350,000.00	3,350,000.00
13	Uhuegbu M.U.	1,800,000.00	1,800,000.00
14	Hon. EmekaMaduko	1,795,000.00	1,795,000.00
15	Hon. Innocent Agonsi	3,140,000.00	3,140,000.00
16	Hon. Harrison Ejianya	2,790,000.00	2,790,000.00
17	Hon. Monica Ike	1,605,000.00	1,605,000.00
18	Oziligbo S.E.	30,000.00	30,000.00
19	Ojiaku S.E.	914,000.00	914,000.00
20	Eluagu A.U.	2,300,000.00	2,300,000.00
21	Christopher Obiagwu	1,750,000.00	1,750,000.00
22	Edith Obedinma	4,786,874.00	4,786,874.00
23	Mary Okpara	220,000.00	220,000.00
24	Innocent Oriaku	954,000.00	954,000.00
25	Akuchie C.C.	20,000.00	20,000.00
26	Okafor Justina	1,036,000.00	1,036,000.00
27	AdibeFrumentus	2,540,000.00	2,540,000.00
28	Osuji O.O.	11,075,000.00	11,075,000.00
29	MgbemereDonatus	20,000.00	20,000.00
30	EdoBeniah	30,000.00	30,000.00
31	Osuagwu T.O.	20,000.00	20,000.00
32	Hon. M. Nwadike	430,000.00	430,000.00
33	Dim Innocent	70,000.00	70,000.00
34	Onosirike R.C.	790,720.00	790,720.00
35	Ikwusomem V.A.C	1,053,000.00	1,053,000.00
36	Opara Godwin	921,100.00	921,100.00
37	UkahLovina	30,000.00	30,000.00
38	LivinusNwadike	1,000,000.00	1,000,000.00
39	Engr. Onyekwe K.	50,000.00	50,000.00
40	OnuohaChijioke	1,910,500.00	1,910,500.00
41	NgoziAgba	489,000.00	489,000.00
42	Osuagwu C.C.	65,000.00	65,000.00
43	PaulinusAbiakam	66,000.00	66,000.00
44	Unagha J.O.	40,000.00	40,000.00
45	Offor A.N.	885,000.00	885,000.00
46	Robert Nwadike	400,000.00	400,000.00
47	Hon. Gabriel Ugorji	300,000.00	300,000.00
48	Opara C.M.	1,703,000.00	1,703,000.00
49	Anumudu G.U.	1,479,134.35	1,479,134.35
50	Hon. Mrs. Stella Emeziem	1,050,000.00	1,050,000.00
51	Ejim Scholar	3,306,500.00	3,306,500.00
52	Paul Nzekwe	142,000.00	142,000.00
53	Esonwunne R.O.	80,000.00	80,000.00
54	John Chuka	1,150,000.00	1,150,000.00
55	Kingsley Onyekwere	3,150,000.00	3,150,000.00
56	J.O. Okafor	50,000.00	50,000.00
57	Ekeagwu C.C.	10,000.00	10,000.00
58	Mrs. Okpara B.C.	100,000.00	100,000.00
59	Okpara B.	812,888.88	812,888.88

16	UNREMITTED DEDUCTIONS:		ACTUAL 2023		2022
		BALANCE B/D	DURING YEAR	BALANCE C/D	
		₦	₦	₦	₦
16.1	UNREMITTED TAXES:				
	Pay As You Earn (PAYE)	32,648,938.83	0.00	32,648,938.83	32,648,938.83
	Value Added Tax (VAT)	<u>3,456,000.00</u>	<u>0.00</u>	<u>3,456,000.00</u>	<u>3,456,000.00</u>
	Sub-Total Unremitted Taxes	36,104,938.83	0.00	36,104,938.83	36,104,938.83
16.2	UNREMITTED DEDUCTIONS FROM SALARY:				
	NULGE Union Dues	(575,536.91)	0.00	(575,536.91)	(575,536.91)
	NULGE Welfare	794,865.14	0.00	794,865.14	794,865.14
	Staff Welfare Scheme (SWA)	330,210.00	0.00	330,210.00	330,210.00
	MHWU	(484,399.09)	0.00	(484,399.09)	(484,399.09)
	NANNM	31,006.65	0.00	31,006.65	31,006.65
	NACHPM	<u>12,944.00</u>	<u>0.00</u>	<u>12,944.00</u>	<u>12,944.00</u>
	Sub-Total Unremitted Deductions from Salary:	109,089.79	0.00	109,089.79	109,089.79
	Grant Total Unremitted Deductions from Salary:	36,214,028.62	0.00	36,214,028.62	36,214,028.62
17	DEPOSITS:	2023	2022		
		₦	₦		
1.	Dishonored Cheque	240,000.00	240,000.00		
2.	PTF	5,059.00	5,059.00		
3.	Unclaimed Salaries	22,150,787.30	22,150,787.30		
4.	MDGS	3,620,000.00	3,620,000.00		
5.	Miscellaneous Loan and Fertilizer	72,561,958.30	72,561,958.30		
6.	Motorcycle	354,592.50	354,592.50		
	Total	98,932,397.10	98,932,397.10		

SUPPLEMENTARY NOTES 2023**ONUIMO LOCAL GOVERNMENT COUNCIL****SUPPLEMENTARY NOTE 1****Statutory Allocation (Monthly State Joint Local Government Account (SJLGA) Transfers to Local Governments**

	MONTHS	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments / Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments / Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL
1	JAN,23	15,983,631.82	21,453,742.02	8,622,673.01	18,881,305.16	2,050,000.00	3,089,365.98	98,346,948.14		2,000,000.00	35,558,216.92	4,248,363.16	210,234,246.21
2	FEB,23	15,983,631.82	21,370,616.31	8,623,205.15	18,886,892.09	2,050,000.00	3,089,365.98	108,758,891.25	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	224,569,182.68
3	MAR,23	15,983,631.82	21,197,682.39	8,620,915.84	19,851,660.69	2,050,000.00	3,089,365.98	65,546,875.37	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	182,146,712.17
4	APR,23	15,983,631.82	21,031,669.55	8,595,556.41	19,882,274.61	2,050,000.00	3,089,365.98	52,405,787.80	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	168,844,866.25
5	MAY,23	15,928,091.98	20,832,098.86	8,591,048.49	21,733,272.07	2,050,000.00	3,089,365.98	186,131,820.81	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	304,162,278.27
6	JUN,23	15,983,631.82	20,573,099.36	8,588,684.70	22,032,506.54	2,050,000.00	3,089,365.98	65,239,337.73	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	183,363,206.21
7	JUL,23	16,424,860.00	21,087,194.92	9,354,497.25	23,223,350.80	2,050,000.00	3,089,365.98	75,602,495.03	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	196,638,344.06
8	AUG,23	16,243,566.79	20,853,466.50	9,352,493.87	23,260,387.84	2,050,000.00	3,089,365.98	93,604,936.48	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.15	214,260,797.54
9	SEP,23	16,401,975.16	20,679,392.75	9,340,087.51	23,654,378.80	2,050,000.00	3,089,365.98	113,816,950.85	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.15	234,838,731.13
10	OCT,23	16,566,249.33	21,389,134.26	9,616,724.09	23,695,694.75	2,100,000.00	3,089,365.98	283,015,461.88	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.15	405,279,210.37
11	NOV,23	16,623,222.64	21,358,084.53	9,615,076.56	23,874,147.15	2,100,000.00	3,089,365.98	76,814,961.49	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.15	199,281,438.43
12	DEC,23	28,415,975.14	33,731,518.71	14,708,348.45	23,880,879.94	2,100,000.00	3,089,365.98	173,988,813.37	8,000,000.00	2,000,000.00	35,558,216.94	4,248,363.15	329,721,481.68
	TOTAL	206,522,100.14	265,557,700.16	113,629,311.33	262,856,750.44	24,750,000.00	37,072,391.76	1,393,273,280.20	48,000,000.00	24,000,000.00	426,698,603.10	50,980,357.87	2,853,340,495.00

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

SUPPLEMENTARY NOTE 2

1.	<u>INTERNALLY GENERATED REVENUE</u>	2023	2022
	<u>(IGR):</u>		
	MONTH	₦	₦
	January	52,900.00	83,700.00
	February	91,000.00	21,000.00
	March	33,000.00	66,000.00
	April	97,600.00	13,400.00
	May	42,000.00	126,400.00
	June	114,700.00	13,200.00
	July	62,500.00	265,000.00
	August	69,900.00	20,200.00
	September	74,700.00	5,300.00
	October	5,400.00	229,400.00
	November	108,700.00	89,600.00
	December	<u>57,600.00</u>	<u>94,800.00</u>
	Total	810,000.00	1,028,000.00

EXPLANATORY NOTES 2023

ONUIMO Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	910,388,253.78
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.10
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	74,980,357.92
	TOTAL	2,853,340,495.00

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	206,522,100.14
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.11
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.34
4	Salaries and Allowances of Political Office Holders.	24,750,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.68
6	Pensions to Local Govt. Retired Staff.	262,856,750.51
	TOTAL	910,388,253.78

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:

S/No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	24,000,000.00
2	Over Head Cost Released to Council of Traditional Rulers .	27,322,450.89
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of PAYE Deductions to Authorized Agency	
6	Release of Imprests to Local Government Officials	24,000,000.00
7	Release of Security Vote	24,000,000.00
8	Others overhead expenses direct incurred from releases to Local Government Councils	43,688,635.37
	TOTAL	166,965,289.59

4. 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 :

S/No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,223,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.37
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	48,000,000.00
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,698,298,603.10



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF ORLU
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

ORLU LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Orlu Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. **Basic of Accounting**

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

2. **Accounting Period**

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December, 2023.

3. **Fundamental Accounting Concepts**

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

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

4. **Reporting Currency**

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

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

- a. Statement 1 --- Cash flow Statements
- b. Statement 2 --- Statements of Assets and Liabilities

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

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

- a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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 revenue collected on a monthly basis from the State Joint Local Government Account (SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account (SJLGA) transfers. The Council's 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.



GOVERNMENT OF IMO STATE OF NIGERIA ORLU LOCAL GOVERNMENT AREA

Our Ref: _____ Your Ref: _____ Date: 3/01/2024.
ORLU LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

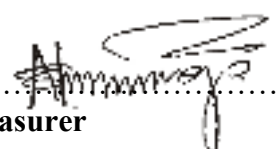
Signed

Date: 3rd January 2024.

Treasurer

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

In our opinion, these Financial Statements fairly reflect the financial position of the Orlu Local Government Council as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.

.....
Treasurer

.....
Chairman

Date:3rd January 2024

Date: 03/01/2024.

**STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF ORLU LOCAL GOVERNMENT COUNCIL FOR THE YEAR
ENDED 31ST DECEMBER, 2023**

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts of OrluLocal Government Council for the year ended 31st December, 2023 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended , and the Imo State Audit Law 2021and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis

RESPONSIBILTY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other

irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out.

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/27/B/Vol.II/2024

(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
28th June, 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Orlu Local Government Council of Imo State for the year ended 31st December, 2023 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 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 evidence supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTL, FCCrFA, ACARB.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,

Imo State.

ORLULOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT NO. 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET 2023		Notes	2023	2022
			₦' m	₦' m
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
2,788,161,190.00	Statutory Allocation from SJLGA	1	3,197,064,629.49	2,319,287,892.71
8,427,540.00	State Government Internally Generated Revenue (IGR)	2		0.00
	<u>INTERNALLY GENERATED REVENUE (IGR)</u>	3		
65,000,000.00	Capitation Rate		0.00	0.00
73,200,000.00	Property Rate		0.00	1,360,000.00
65,295,460	Licenses, Fines, Fees and Royalty		3,009,452.00	351,200.00
35,881,760.00	Earnings from Commerce		450,200	0.00
6,300,000.00	Rent on Local Govt. Property		0.00	0.00
00.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
22,492,220.00	Miscellaneous Income		0.00	0.00
0.00	Other Revenue Sources	4		0.00
268,169,440.00	Total Revenue		3,459,652.00	1,711,200.00
3,064,758,170.00	Total Inflow from Operating Activities (A)		3,200,524,281.49	2,320,999,092.71
	<u>Payments:</u>			
989,473,594.00	Personnel Cost	5	1,204,612,388.26	1,159,102,950.94
318,267,000.0	Overhead Cost	6	164,886,986.42	122,745,984.46
0.00	Security Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	Palliative	9	0.00	0.00
1,544,500,000.0	Capital Expenditure	10	1,721,921,103.10	1,009,787,415.43
0.00	Interest Payment			0.00
2,852,240,594	Total Outflow from Operating Activities (B)		3,115,420,477.78	2,315,636,350.83
212,517,576.00	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		85,103,803.71	5,362,741.88

	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
<u>0.00</u>	Dividends Received		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
<u>0.00</u>	Repayment of Loans		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Financing Activities		0.00	0.00
0.00	Net Cash Flow for the Year Activities		85,103,803.71	5,362,741.88
0.00	Cash and its Equivalent as at 1/1/2023		11,817,367.68	6,454,625.80
0.00	Cash and its Equivalent as at 31/12/2023		96,921,171.39	11,817,367.68

ORLU LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT NO. 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023

	Notes	2023	2022
		N'm	N'm
<u>LIQUID ASSETS: Asset</u>			
Cash	11	35,897.41	13,757.41
Bank	12	<u>96,885,273.98</u>	<u>11,803,610.27</u>
Total Liquid Assets (A)		96,921,171.39	11,817,367.68
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	0.00	0.00
Imprest	14	64,873,959.00	47,023,959.00
Service Advance	15	464,539,158.55	464,539,158.55
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		<u>0.00</u>	<u>0.00</u>
Total Investments and Other Cash Assets(B)		529,413,117.55	511,563,117.55
TOTAL ASSETS C = (A + B)		626,334,288.94	523,380,485.23
<u>LIABILITIES:</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		552,500,549.54	449,546,745.83
Unremitted Deductions	16	27,967,632.38	27,967,632.38
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		<u>0.00</u>	<u>0.00</u>
TOTAL PUBLIC FUNDS (D)		580,468,181.92	477,514,378.21
<u>External and Internal Loans</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		<u>0.00</u>	<u>0.00</u>
TOTAL EXTERNAL & INTERNAL LOANS (E)		0.00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	<u>45,866,107.02</u>	<u>45,866,107.02</u>
Total Other Liabilities (F)		45,866,107.02	45,866,107.02
TOTAL LIABILITIES G = (D + E +F)		626,334,288.94	523,380,485.23

ORLU LOCAL GOVERNMENT COUNCIL FINANCIAL STATEMENT NO. 3 - STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023							
Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
464,754,003.92	OPENING BALANCE AS AT 1/1/2023		449,546,745.83	0.00	0.00	0.00	(440,546,745.83)
	<u>ADD REVENUE:</u>						
	<u>ALLOCATIONS</u>						
2,319,287,892.71	Statutory Allocation from SJLGA	1	3,197,064,629.49	2,788,161,190.00	2,788,161,190.00	0.00	(408,903,439.49)
0.00	State Government IGR	2	0.00	8,427,540.00	8,427,540.00	0.00	8,427,540.00
	<u>INTERNALLY GENERATED REVENUE</u>	3					
0.00	Capitation Rate		0.00	65,000,000	65,000,000	0.00	65,000,000
1,360,000.00	Property Rate		0.00	73,200,000.00	73,200,000.00	0.00	73,200,000.00
351,200.00	Licenses, Fines, Fees and Royalty		3,009,452.00	65,295,460.00	65,295,460.00	0.00	62,286,008.00
0.00	Earnings from Commerce		450,200.00	35,881,760.00	35,881,760.00	0.00	35,431,560.00
0.00	Rent on Local Govt. Property		0.00	6,300,000.00	6,300,000.00	0.00	6,300,000.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	Miscellaneous		0.00	22,492,220.00	22,492,220.00	0.00	22,492,220.00
1,711,200.00	Total Internally Generated Revenue		3,459,652.00	268,169,440.00	268,169,440.00	0.00	264,709,788.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00	0.00	0.00	0.00
2,785,753,096.63	Total Revenue (A)		3,650,071,027.32	3,064,758,170.00	3,064,758,170.00	0.00	(585,312,857.32)
	<u>EXPENDITURE</u>						
1,159,102,950.94	Personnel cost	5	1,204,612,388.26	989,473,594.00	989,473,594.00	0.00	(215,138,794.26)
178,315,984.43	Overhead Cost	6	171,036,986.42	318,267,000.00	318,267,000.00	0.00	147,230,013.58
998,787,415.43	Capital Expenditure	10	1,721,921,103.10	1,544,500,000.00	1,544,500,000.00	0.00	(177,421,103.10)
2,336,206,350.80	Total Expenditure (B)		3,097,570,477.78	2,852,240,594.00	2,852,240,594.00	0.00	(245,329,883.78)
449,546,745.83	OPERATING BALANCE		552,500,549.54	212,517,576.00	212,517,576.00	0.00	339,982,973.54
	<u>APPROPRIATIONS/TRANSFERS</u>						
449,546,745.83	Transfer to Capital Development Fund		552,500,549.54	212,517,576.00	212,517,567.00	0.00	339,982,973.54
449,546,745.83	Closing Balance		552,500,549.54	212,517,576.00	212,517,567.00	0.00	339,982,973.54

ORLU LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT NO. 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
(323,003,886.51)	Opening Balance		(605,292,925.11)				605,292,549.11
	<u>ADD REVENUE</u>						
449,546,745.83	Transfer From Consolidated Revenue Fund		552,500,549.59	0.00	0.00	0.00	(552,500,549.59)
0.00	<u>Aid and Grants</u>			0.00	0.00	0.00	
	<u>External Loans:</u>						
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans (Promissory Notes)		0.00	0.00	0.00	0.00	0.00
<u>266,951,631.00</u>	Internal Loans from Other Funds		<u>387,076,735.36</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(387,076,735.36)</u>
393,494,490.32	TOTAL REVENUE		334,284,359.84	0.00	0.00	0.00	(334,284,359.84)
	<u>LESS CAPITAL EXPENDITURE:</u>						
731,835,784.43	Capital Expenditure Sector		<u>1,335,101,838.11</u>	1,544,500,000.00	1,544,500,000.00	0.00	209,398,1261.89
	<u>OTHER CAPITAL PAYMENTS:</u>						
266,951,631.00	Repayments Internal Loans		<u>387,076,735.36</u>	0.00	0.00	0.00	<u>387,076,735.36</u>
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
998,787,415.43	TOTAL CAPITAL EXPENDITURE	10	<u>1,722,178,573.47</u>	1,544,500,000.00	1,544,500,000.00	0.00	177,678,573.47
<u>0.00</u>	Adjustments for Movements in Public Debts				<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
(605,292,925.11)	Closing Balance		(1,387,894,213.63)	0.00	0.00	0.00	0.00

ORLULOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS	2023			2022
		Actual N'm	Budgeted N'm	Variance N'm	Actual N'm
1	<u>A - SHARE OF STATUTORY ALLOCATION FROM SJLGA</u>				
	Net Share of Statutory Allocation from SJLGA	3,197,064,629.49	2,153,851,640.00	(1,043,212,989.49)	2,319,287,892.71
	<u>Add:</u> Deduction at Source for Loan Repayment	0.00	0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)	0.00	177,236,780.00	177,236,780.00	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total (Gross) SJLGA Allocation to the Local Government	3,197,064,629.49	2,331,088,420.00	(865,976,209.49)	2,319,287,892.71
	<u>VALUE ADDED TAX:</u>				
	Share of Value Added Tax	<u>0.00</u>	<u>457,072,770.00</u>	<u>457,072,770.00</u>	<u>0.00</u>
	Total Value Added Tax	0.00	457,072,770.00	457,072,770.00	0.00

	DETAILS	2023		
		ACTUAL N'm	BUDGETED N'm	VARIANCE N'm
2	<u>B - STATE GOVT. INTERNALLY GEN. REVENUE</u>			
	Share of State Government Internally Generated Revenue	0.00	8,427,540.00	8,427,540.00
	Total State Government Internally Generated Revenue	0.00	8,427,540.00	8,427,540.00
3	<u>C -INTERNALLY GENERATED REVENUE:</u>			
3.1	<u>CAPITATION RATE:</u>			
	Current Capitation/Development Rate	0.00	45,000,000.00	45,000,000.00
	Arrears of Capitation Rate	0.00	20,000,000.00	20,000,000.00
	Sub-Total Capitation Rate	0.00	65,000,000.00	65,000,000.00
3.2	<u>PROPERTY RATE:</u>			
	Current Property/Tenement Rate	0.00	25,000,000.00	25,000,000.00
	Commercial Buildings	0.00	18,000,000.00	18,000,000.00
	Filling Stations	0.00	13,500,000.00	13,500,000.00
	Commercial Banks	0.00	2,200,000.00	2,200,000.00
	Communication Mast	0.00	14,500,000.00	14,500,000.00
	Arrears of Property Rate	0.00	0.00	0.00
	Sub-Total Property Rate	0.00	73,200,000.00	73,200,000.00
3.3	<u>LICENSES, FINES AND FEES</u>			
	Towing of Vehicles Fees	0.00	860,000.00	860,000.00
	Obstruction and Nuisance Fees	0.00	350,000,000.00	350,000,000.00
	Bicycle License Fess	0.00	300,000.00	300,000.00
	Liquor License (Wine/ Beer)	0.00	1,900,000.00	1,900,000.00
	Native Liquor License	0.00	1,220,000.00	1,220,000.00
	Wheelbarrow License Fees	0.00	450,000.00	450,000.00
	Native Tobacco License	0.00	0.00	0.00
	Squatter/ Hawkers Permit	0.00	300,000.00	300,000.00
	Buses/Commercial Vehicles Emblems	0.00	1,200,000.00	1,200,000.00
	Registration of Buses/Commercial Vehicles	0.00	2,200,000.00	2,200,000.00
	Operational Business Permit	0.00	1,500,000.00	1,500,000.00
	Motorcycle License Fees	0.00	400,000.00	400,000.00
	Eating House License Fees	0.00	759,460.00	759,460.00
	Kiosk License Fees	0.00	200,000.00	200,000.00
	Bakery House License Fees	0.00	300,000.00	300,000.00
	Hotel Fees	0.00	0.00	0.00
	Auctioneers License Fees	0.00	0.00	0.00
	Canon Shooting License Fees	0.00	0.00	0.00
	Customary Marriage Registration Fees	950,000.00	5,700,000.00	4,750,000.00
	Statutory Marriage Fees	0.00	1,000,000.00	1,000,000.00
	Entertainment/Drumming Fees	0.00	1,000,000.00	1,000,000.00
	Control of Noise Permit	0.00	0.00	0.00
	Cinematograph License Fees	0.00	0.00	0.00
	Naming of Street Registration Fees	1,000,000.00	5,600,000.00	4,600,000.00
	Renewal Fees (Various)	0.00	600,000.00	600,000.00
	Radio/Television License Fees	0.00	20,000.00	20,000.00
	Clubs, Cultural and Social Organization Registration Fees	0.00	550,000.00	550,000.00
	Identification/Oath Fees	0.00	4,500,000.00	4,500,000.00

	Dislodging Septic Tank License Fees	0.00	60,000.00	60,000.00
	Earning from Environmental Sanitation Services	0.00	2,400,000.00	2,400,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	300,000.00	300,000.00
	Registration of Birth and Death	150,000.00	1,006,000.00	856,000.00
	Dispensary Fees	59,452.00	800,000.00	740,548.00
	Delivery	500,000.00	1,500,000.00	1,000,000.00
	Laboratory Test Fees	0.00	1,500,000.00	1,500,000.00
	Registration of Contractors Fees	350,000.00	2,500,000.00	2,150,000.00
	Tender Fees	0.00	9,000,000.00	9,000,000.00
	Building Plan Checking Fees	0.00	100,000.00	100,000.00
	Sand Excavation Fees	0.0	100,000.00	100,000.00
	Marital Case	0.00	0.00	0.00
	Cottage Industry Fees	0.00	200,000.00	200,000.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	0.00	0.00
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	200,000.00	200,000.00
	Ingredient Grinding License Fees	0.00	0.00	0.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	1,070,000.00	70,000.00
	Welding Machine License Fees	0.00	0.00	0.00
	Electronics Radio/Television Workshop License Fees	0.00	0.00	0.00
	Blacksmith Workshop License Fees	0.00	0.00	0.00
	Wood Making and Carpentry Workshop License Fees	0.00	0.00	0.00
	Battery Charger License Fees	0.00	0.00	0.00
	Printing Press License Fees	0.00	0.00	0.00
	Vulcanizer License Fees	0.00	0.00	0.00
	Panel Beater License Fees	0.00	0.00	0.00
	Motor Spare Parts License Fees	0.00	0.00	0.00
	Clock/Watch Repair License Fees	0.00	0.00	0.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	0.00	0.00
	Motor Mechanical Workshop License Fees	0.00	0.00	0.00
	Building Material License Fees	0.00	0.00	0.00
	Surface Kerosene Tank License Fees	0.00	0.00	0.00
	Photocopying and Document Service License Fees	0.00	0.00	0.00
	Block Making with Machine License Fees	0.00	0.00	0.00
	Sewing Institute License Fees	0.00	0.00	0.00
	Hair Dressing/Barbing Salon License Fees	0.00	0.00	0.00
	Water Borehole Commercial License Fees	0.00	0.00	0.00
	Local Hair Barbing/Plating License Fees	0.00	0.00	0.00
	Road Agents License Fees	0.00	0.00	0.00
	Advertisement License Fees	0.00	4,500,000.00	4,800,000.00
	Sales of Unserviceable Stores License Fees	0.00	1,800,000.00	1,800,000.00
	Hire Charges/Heavy Equipment Fees	0.00	0.00	0.00
	Sale of Stores Fees	0.00	0.00	0.00
	Survey and Plot Fees	0.00	600,000.00	600,000.00
	Approved Building Plan Fees	0.00	1,500,000.00	1,500,000.00
	Mortgage Sub-Lease Survey Fees	0.00	1,500,000.00	1,500,000.00
	Customary Right of Occupancy Fees/Tenement	0.00	1,500,000.00	1,500,000.00
	Building Plan Inspection Fees/checking fees	0.00	1,500,000.00	1,500,000.00
	Commission on Transfer of Plot Fees	0.00	750,000.00	750,000.00
	Sub-Total Licenses, Fines and Fees	3,009,452.00	65,295,460.00	62,286,008.00
3.4	EARNINGS FROM COMMERCE:			
	Market Toll/ Stallage Fees	450,200.00	6,000,000.00	5,549,800.00

	Motor Park Toll	0.00	5,500,000.00	5,500,000.00
	Shops/Shopping Centre Fees	0.00	3,500,000.00	3,500,000.00
	Cattle Market Fees	0.00	3,000,000.00	3,000,000.00
	Slaughter House Fees	0.00	5,000,000.00	500,000.00
	Earnings from Stadium Fees	0.00	500,000.00	500,000.00
	Earnings from Industrial Undertakings	0.00	0.00	0.00
	Earnings from Agricultural Undertakings	0.00	9,300,000.00	9,300,000.00
	Earnings from Sales of Water with Tankers	0.00	1,700,000.00	1,700,000.00
	Earnings from Commercial Undertakings	0.00	1,381,760.00	1,381,760.00
	Sub-Total Earnings from Commerce	450,200.00	35,881,760.00	35,431,560.00
3.5	<u>RENT ON LOCAL GOVERNMENT PROPERTY:</u>			
	Rent on Local Government Quarters	0.00	2,500,000.00	2,500,000.00
	Rent on Other Local Government Buildings	0.00	2,500,000.00	2,500,000.00
	Rent on Other Local Government Landed Property	0.00	1,300,000.00	1,300,000.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	0.00	6,300,000.00	6,300,000.00
3.6	<u>INTEREST/REPAYMENTS AND DIVIDENDS:</u>			
3.6.1	<u>INTEREST/REPAYMENTS:</u>			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	0.00	0.00	0.00
3.6.2	<u>DIVIDENDS:</u>			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	0.00	0.00	0.00
	Grand Total Interest/Repayments and Dividends	0.00	0.00	0.00
3.7	<u>GRANTS/AID AND REIMBURSEMENTS:</u>			
3.7.1	<u>INTERNAL AID/GRANTS:</u>			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	0.00	0.00	0.00
3.7.2	<u>REIMBURSEMENTS:</u>			
	Re-imburement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imburement	0.00	0.00	0.00
	Grand Total Grants/Aid and Re-imburements	0.00	0.00	0.00
3.8	<u>MISCELLANEOUS REVENUE:</u>			
	Recovery of Losses and Overpayments	0.00	0.00	0.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00

	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	22,492,220.00	22,492,220.00
	Internal Loans	0.00	0.00	0.00
	Sub-Total Miscellaneous Revenue	0.00	22,492,220.00	22,492,220.00
	Grand Total Internally Generated Revenue	3,459,652.00	268,169,440.00	264,709,788.00
4	<u>OTHER CAPITAL RECEIPTS:</u>			
	Surplus from Sales of Property, Plant and Equipment (PPE)	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	0.00	0.00	0.00
5	<u>SALARIES AND WAGES:</u>			
5.1	<u>CONSOLIDATED REVENUE FUND CHARGES:</u>			
	The LGC Executive / Legislature	9,000,000.00	210,431,710.00	201,431,710.00
	Local .Govt. Devt. Areas (Coordinator & Members)	12,600,000.00	0.00	(12,600,000.00)
	Community Govt. Council (PG Allowances)	<u>21,000,000.00</u>		<u>(21,000,000.00)</u>
	Sub-Total Consolidated Revenue Fund Charges	42,600,000.00	210,431,710.00	167,831,710.00
5.2	<u>PERSONNEL EMOLUMNET:</u>			
	Administration	0.00	0.00	0.00
	Finance	0.00	0.00	0.00
	Medical and Health	0.00	0.00	0.00
	Planning Research and Statistics	0.00	0.00	0.00
	Agricultural and Natural Resources	0.00	0.00	0.00
	Works, Transport and Housing	0.00	0.00	0.00
	Information, Education and Social Welfare	0.00	0.00	0.00
	Local Govt. Workers Salary (End to End Payment iro Automated Salary Payment System)	482,896,234.63	779,041,884.00	296,145,649.37
	Salaries/ Emoluments :- Primary Education(automated payment system)	265,557,700.17	0.00	(265,557,700.17)
	Salaries/ Emoluments :- Jnr Secondary Education(automated)	113,629,311.33	0.00	(113,629,311.33)
	Salaries and Allowances Council of Traditional Rulers	37,072,391.72	0.00	(37,072,391.72)
	Pensions and Gratuity for Local Govt. Retirees	262,856,750.48	0.00	(262,856,750.48)
	Sub-Total Personnel Cost	1,162,012,388.26	779,041,884.00	(382,970,504.26)
5.3	<u>MISCELLANEOUS:</u>			
	Capital Building	0.00	10,000,000.00	10,000,000.00
	Monitoring Capital Project	0.00	5,000,000.00	5,000,000.00
	NYSC Corp. Member	0.00	1,700,000.00	1,700,000.00
	Postal Agents	0.00	1,200,000.00	1,200,000.00
	Disabled Persons	0.00	1,500,000.00	1,500,000.00
	IT Students	0.00	1,000,000.00	1,000,000.00
	Startup skill/Capital acquisition	0.00	8,000,000.00	8,000,000.00
	Purchase of Fertilizer	0.00	8,000,000.00	8,000,000.00
	Others,Areares of 2010 Chairman,Supp and Councillor	0.00	142,500,000.00	142,500,000.00
	JACC Administration	0.00	1,500,000.00	1,500,000.00
	Assistance to Police, SSS, INEC, etc.	0.00	10,000,000.00	10,000,000.00
	COVID '19 Palliative to Community	0.00	12,000,000.00	12,000,000.00
	Community Social Dev. Projects (CSDP)	0.00	1,000,000.00	1,000,000.00
	Sports Activities Youth Celebration	0.00	1,000,000.00	1,000,000.00
	RAMP	0.00	500,000.00	500,000.00
	National Day/ Children's Day Celebration	0.00	500,000.00	500,000.00
	Ozuruimo / New Yam Festival	0.00	500,000.00	500,000.00

	Budget Monitoring Expenses	0.00	3,600,000.00	3,600,000.00
	Data Collecting Fess	0.00	1,000,000.00	1,000,000.00
	Bursary Awards	0.00	500,000.00	500,000.00
	August meeting	0.00	500,000.00	500,000.00
	Local Government Election	0.00	3,000,000.00	3,000,000.00
	Supports to B.L.G.C.A	0.00	10,000,000.00	10,000,000.00
	Youth/Women Empowerment	0.00	12,000,000.00	12,000,000.00
	Supports to Local Government Pensions Board.	0.00	5,000,000.00	5,000,000.00
	Support to Special Education School.	0.00	10,000,000.00	10,000,000.00
	Health, Land, youth Club	0.00	3,000,000.00	3,000,000.00
	Support to Local Govt. service Comm.	0.00	2,000,000.00	2,000,000.00
	Poverty Alleviation/Youth Empowerment	0.00	8,000,000.00	8,000,000.00
	Total Miscellaneous	0.00	264,500,000.00	264,500,000.00
5.4	<u>PERSONNEL ANALYSIS:</u>			
	Total Number of Employees at the Beginning of the Year	0.00	0.00	0.00
	Total Number of Employees Employed in the Year	0.00	0.00	0.00
	Total Number of Employees Retired/Transferred or Left During the Year	0.00	0.00	0.00
	Total Number of Employees at the End of the Year	0.00	0.00	0.00
6	<u>OVERHEAD COST:</u>			
6.1	<u>OVERHEAD COSTS BY FUNCTION:</u>			
	Travel and Transport	0.00	10,242,600.00	10,242,600.00
	Utility Services	0.00	515,000.00	515,000.00
	Telephone and Postal Services	0.00	1,847,400.00	1,847,400.00
	Stationery and Printing	26,177,628.49	6,210,000.00	(19,967,628.49)
	Maintenance of Office Furniture and Equipment	1,640,000.00	7,095,000.00	5,455,000.00
	Maintenance of Vehicle and Capital Assets	11,000,000.00	6,650,000.00	(4,350,000.00)
	Consultancy and Professional Services	0.00	2,100,000.00	2,100,000.00
	Training, Staff Development and Welfare	69,000.00	9,780,000.00	9,711,000.00
	Entertainment and Hospitality	8,080,000.00	4,717,000.00	(3,363,300.00)
	Miscellaneous Expenses	18,740,000.00	2,110,000.00	(16,630,000.00)
	Provision of Service Materials	350,000.00	2,500,000.00	2,150,000.00
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils	104,980,357.93	0.00	(104,980,357.93)
	Total Overhead Cost By Function	171,036,986.42	53,767,000.00	(117,269,986.42)
	Previous Year's Retired Advances	6,150,000.00	0.00	6,150,000.00
	Grand Total Over Head Cost	164,886,986.42	53,767,000.00	(111,119986.42)
6.2	<u>OVERHEAD COSTS BY SECTORS (DEPARTMENT:</u>			
	The Council	29,787,000.00	18,080,000.00	11,707,000.00
	Administration	20,000,000.00	7,029,000.00	12,971,000.00
	Finance	13,703,128.49	7,236,000.00	6,467,128.49
	Medical and Health	0.00	5,745,000.00	5,745,000.00
	Planning Research and Statistics	2,000,000.00	3,210,000.00	1,210,000.00
	Agricultural and Natural Resources	0.00	4,688,000.00	4,688,000.00
	Works, Transport and Housing	287,500.00	5,388,000.00	5,100,500.00
	Information, Education and Social Welfare	279,000.00	2,391,000.00	2,112,000.00
	Local Govt. Councils cut across various Sectors	104,980,357.93	0.00	(104,980,357.93)

	Total Overhead Cost by Sector (Department)	171,036,986.42	53,767,000.00	(117,269,986.42)
7	<u>SECURITY VOTE:</u>			
	Security Vote	24,000,000.00	0.00	24,000,000.00
	Total Security Vote	24,000,000.00	0.00	24,000,000.00
8	<u>INTEGRATED FARM PROJECT:</u>			
	Integrated Farms Project	0.00	0.00	0.00
	Total	0.00	0.00	0.00
9	<u>PALLIATIVE:</u>			
	Palliative Expenses	0.00	0.00	0.00
	Total	0.00	0.00	0.00
10	<u>CAPITAL EXPENDITURE:</u>			
	Purchase of forms	7,055,000.00	0.00	(7,055,000.00)
	Renovation Of Office Buildings	57,309,500.00	0.00	(57,309,500.00)
	Road Grading, Repair of Buildings and Boreholes etc	5,400,000.00	0.00	(5,400,000.00)
	Contribution to Local Government Joint Project Account	1,223,600,000.00	0.00	(1,223,600,000.00)
	Construction and Installation of Street Lights	1,858,000.00	0.00	(1,858,000.00)
	Others	0.00	1,544,500,000.00	1,544,500,000.00
	Various Capital expenditures incurred by BLGCA for Local Govt. Councils	426,698,603.10	0.00	(426,698,603.10)
	Total Capital Expenditure	1,721,921,103.10	1,544,500,000.00	(177,421,103.10)
	Previous Retired/ Unretired Project Advance	0.00	0.00	0.00
	Grand Total Capital Expenditure	1,721,921,103.10	1,544,500,000.00	(177,421,103.10)

	LIQUID ASSETS		2023	2022	
	This represents closing balance of cash-at-hand and held in Banks				
11	<u>CASH BALANCE:</u>				
	Cash-at-Hand		<u>35,897.41</u>	<u>13,757.41</u>	
	Sub-Total Cash		35,897.41	13,757.41	
12	<u>BANK BALANCE:</u>				
	<u>Name of Bank</u>	<u>Account Name</u>	<u>Account No.</u>		
	1. Zenith Bank Plc.	Imprest Account	1012347826	95,241.51	95,241.51
	2. – do -	IGR	1012560339	176,027.88	176,027.88
	3. – do -	Project IMMSG LG	1012734222	35,650.37	35,650.37
	4. UBA Plc.	Project Rescue Mission	1019135707	68,642.63	3,372.13
	5. UBA PLC	Agric. Rescue Mission	1019131637	199,842.83	199,842.83
	6. UBA PLC	IGR Account	Not Disclosed	25,235.72	25,235.72
	7. Unity Bank Plc.	IGR Account	0030579983	300,954.76	300,954.76
	8. FCMB Plc.	Account I	Not Disclosed	424,800.00	424,800.00
	9. FCMB Plc.	Account II	-do-	286,802.20	286,802.20
	10. Diamond Bank Plc.	Not stated	-do-	(420,000.00)	(420,000.00)
	11. Fidelity Bank Plc.	IGR Account	-do-	221,585.23	221,585.23
	12. U.B.A	Shared Prosperity	1022780882	<u>95,460,502.85</u>	<u>10,454,097.64</u>
	13. Zenith	IGR	1225563822	<u>9,988.00</u>	<u>0.00</u>
	Sub-Total Bank			96,885,273.98	11,803,610.27
	Grand Total Cash and Bank Equivalent			96,921,171.39	11,817,367.68
13	<u>SALARY ADVANCE</u>		2023	2022	
	Salary Advance		<u>0.00</u>	<u>0.00</u>	
	Sub-Total Salary Advance		0.00	0.00	
14	<u>Imprest:</u>				
1	Hon. Olumba Eddy		3,700,000.00	3,700,000.00	
2	Dike, R. O.		1,400,000.00	1,400,000.00	
3	Alaoma Nwosu		700,000.00	700,000.00	
4	Chukwu, B. C.		600,000.00	600,000.00	
5	Ikwumezie Macdonald		770,000.00	70,000.00	
6	Mbarie Christian		9,460,000.00	2,700,000.00	
7	Okorie Gerald		70,000.00	70,000.00	
8	Okeke Livinus		70,000.00	70,000.00	
9	Amadi Sabinus		70,000.00	70,000.00	
10	Amajuoyi Christopher		70,000.00	70,000.00	
11	Okonkwo Charles		90,000.00	90,000.00	
12	Okonkwo Gerald		70,000.00	70,000.00	
13	Ewelike Ego		70,000.00	70,000.00	
14	Obijiaku Emeka		70,000.00	70,000.00	
15	Obi Gilbert		30,000.00	30,000.00	
16	Okorie Ifeanyi Paul		30,000.00	30,000.00	

17	Uzoahia Vincent	30,000.00	30,000.00
18	Njoku Linus	600,000.00	600,000.00
19	Emejuru M.C.	1,015,000.00	1,015,000.00
20	Anuebunwa, B. A.	510,000.00	510,000.00
21	Iwuji Alice	330,000.00	330,000.00
22	Mazi Emmanuel	510,000.00	510,000.00
23	Onyeausi P.E	1,780,000.00	1,000,000.00
24	Osuagwu Princewill	2,035,000.00	2,035,000.00
25	Ogochukwu M. O.	330,000.00	330,000.00
26	Ukwuoma Paulinus	80,000.00	80,000.00
27	Okereke Jude	150,000.00	150,000.00
28	Onyenze Adanna	230,000.00	230,000.00
29	Oparaocha Kelechi	1,620,000.00	840,000.00
30	Anyanwu Princewill	30,000.00	30,000.00
31	Adimegwu E.O.S.	329,500.00	329,500.00
32	Eburuaja E.E.	50,000.00	50,000.00
33	Sundry Task Force	1,900,000.00	1,000,000.00
34	P.O. Ihezurike	268,895.00	268,895.00
35	C.U. Ugbaja	380,000.00	380,000.00
36	Ijeoma Agboanusi(Mrs.)	800,000.00	800,000.00
37	Anyanwu Samuel	150,000.00	150,000.00
38	Emma Ejimadu	350,000.00	350,000.00
39	Alaetuo, C.C.	175,000.00	175,000.00
40	Amobi Bede Cyril	505,000.00	505,000.00
41	Hon. Chukwuemeka Stanley	20,000.00	20,000.00
42	M.C. Durugbu	1,920,000.00	1,920,000.00
43	Engr. Eribe Ndubuisi	505,000.00	505,000.00
44	Anuebunwa Innocent N.	1,160,600.00	1,160,600.00
45	Onyenagwam Isioma	45,000.00	45,000.00
46	Anude Michael	410,000.00	410,000.00
47	Onyegbule Kingsley	50,000.00	50,000.00
48	Iwu J.C.	455,000.00	455,000.00
49	Anyanwu Ann	1,500,000.00	720,000.00
50	Hon. Onyegbule Daniel I.	1,895,564.00	1,895,564.00
51	Madu Ngozi	2,015,000.00	1,235,000.00
52	Ebere Ezeigbo	30,000.00	30,000.00
53	Dike Denis	20,000.00	20,000.00
54	Duru Uche	20,000.00	20,000.00
55	Okonkwo C.	20,000.00	20,000.00
56	Nwulo Stanley	20,000.00	20,000.00
57	Hon. Alloysius Oluigbo	750,000.00	750,000.00
58	Ogor C. Obi (Hon)	250,000.00	250,000.00
59	Okoro Chinyere (Hon)	100,000.00	100,000.00
60	Nwaele Modestus (Hon)	100,000.00	100,000.00
61	Okorie Chidiuto (Hon)	100,000.00	100,000.00
62	Lere Kennedy (Hon)	250,000.00	250,000.00
63	Olumba Ugochukwu (Hon)	100,000.00	100,000.00
64	Ezeonye Augustine (Hon)	100,000.00	100,000.00
65	Udegbe Adanne (Hon)	100,000.00	100,000.00
66	Nwachukwu Cletus (Hon)	250,000.00	250,000.00
67	Okafor Peter (Hon)	250,000.00	250,000.00
68	Adipuo Nnaemeka (Hon)	100,000.00	100,000.00
69	Hon. Okwe Chinedu	100,000.00	100,000.00

70	Hon Igwe Albert	99,400.00	99,400.00
71	Hon Oluigbo Patricia	100,000.00	100,000.00
72	Hon. Anugwom Margret	100,000.00	100,000.00
73	Hon. Barr. O. N. D Okafor	630,000.00	630,000.00
74	Hon. Benjamin Duru	605,000.00	605,000.00
75	Hon. Chidi U. Ejiaka	605,000.00	605,000.00
76	Hon. Pomise Azubuike	605,000.00	605,000.00
77	Hon. Longinus Ehirim	605,000.00	605,000.00
78	Hon. Engr Uchenna Mbachu	605,000.00	605,000.00
79	Hon. Humble Ekechukwu	605,000.00	605,000.00
80	Hon. Fredrick Maduka	605,000.00	605,000.00
81	Hon. Anthony Uchechukwu	605,000.00	605,000.00
82	Hon. Prince Ilomuanya, A.	605,000.00	605,000.00
83	Hon. Kenneth Anagara	605,000.00	605,000.00
84	Hon. Bright O. Onyekachi	605,000.00	605,000.00
85	Hon. Okochi Sunday	605,000.00	605,000.00
86	Hon. Okonkwo, J. R.	605,000.00	605,000.00
87	Hon. Ugochukwu, B.	605,000.00	605,000.00
88	Ezinne Ndukwu	4,020,000.00	2,460,000.00
89	Sim O Odiga	240,000.00	240,000.00
90	Ezeala, C. E.	600,000.00	600,000.00
91	Emma Alaribe Blessing	920,000.00	300,000.00
92	Arc. Emma Kemakolam	1,200,000.00	840,000.00
93	Gertrude Oparaocha	900,000.00	0.00
94	Engr Bede Cyril Amobi	900,000.00	0.00
95	Victor C Ubochi	900,000.00	0.00
96	Nkeiruka Emenyonu	830,000.00	0.00
97	Edith Eluchie	600,000.00	600,000.00
98	Total Imprest	64,873,959.00	47,023,959.00
15	<u>SERVICE ADVANCES:</u>		
15.1	<u>i. INTEGRATED FARM PROJECT:</u>		
1	Dike R.O	150,000.00	150,000.00
2	Anuebunwa Amanze Ben	3,650,000.00	3,650,000.00
3	Engr. Mazi Emmanuel	330,000.00	330,000.00
4	Njoku Linus	20,000.00	20,000.00
	Sub-Total Integrated Farm Project	4,150,000.00	4,150,000.00
15.2	<u>ii. CHAPEL PROJECT:</u>		
1	Hon. Barr. (Mrs.) Ijeoma Igboanusi	12,850,000.00	12,850,000.00
	Sub- Chapel Project	12,850,000.00	12,850,000.00
15.3	<u>iii. GRADING OF RURAL ROADS:</u>		
1	Engr. Mazi Emmanuel	29,200,000.00	29,200,000.00
2	Engr. Eribe Ndubuisi	47,671,140.00	47,671,140.00
3	Arc. Emma. Kemakolam	5,000,000.00	5,000,000.00
	Sub-Total Grading of Rural Road	81,871,140.00	81,871,140.00
15.4	<u>iv. REHABILITATION/RENOVATION OF BUILDINGS:</u>		
1	Hon. Olumba Eddy	7,195,000.00	7,195,000.00
2	Engr. Mazi Emmanuel	4,515,928.00	4,515,928.00

3	Engr. Eribe Ndubuisi	29,621,600.00	29,621,600.00
4	Ikwusomem Voan	3,000,000.00	3,000,000.00
5	Ikwusomem Voan	4,200,000.00	4,200,000.00
6	Ikwusomem Voan	4,920,000.00	4,920,000.00
7	Ikwusomem Voan	3,600,000.00	3,600,000.00
8	Ikwusomem Voan	29,795,000.00	29,795,000.00
9	Ikwusomem Voan	15,315,000.00	15,315,000.00
10	Ikwusomem Voan	<u>9,600,000.00</u>	<u>9,600,000.00</u>
	Sub-Total Renovation of Buildings	111,762,528.00	111,762,528.00
15.5	v. CONSTRUCTION OF MARKET STALLS:		
1	Arc, Emma Kemakolam	<u>20,000,000.00</u>	<u>20,000,000.00</u>
	Sub Total Construction of Market Stalls	20,000,000.00	20,000,000.00
15.6	PERSONAL ADVANCES:	2023.	2022
1	Ndukwu H.C. (Mrs.)	613,358.66	613,358.66
2	Emesom P.E.	321,489.25	321,489.25
3	O.J. Irojiogu	430,000.00	430,000.00
4	Obianwa J.I. (Mrs.)	1,607,000.00	1,607,000.00
5	Ugocha Bibian	1,200,000.00	1,200,000.00
6	Amadi H.N.	472,601.00	472,601.00
7	Igbo B.M.N.	23,000.00	23,000.00
8	Mbamara C.O.A.	1,084,740.00	1,084,740.00
9	Ohuruzor L.O.	2,919,292.00	2,919,292.00
10	Umeh P.E.	960.00	960.00
11	Nze Innocent Obisike	1,569,378.00	1,569,378.00
12	Onwuzuruike A.A	365,000.00	365,000.00
13	Iwuagwu A.C. (Treasurer)	3,151,000.00	3,151,000.00
14	Okwuasha K.C. (I/A)	510,000.00	510,000.00
15	Nwagbara U.N	30,000.00	30,000.00
16	Kemakolam (HOD Works)	9,871,650.00	9,871,650.00
17	Ibeneme Agatha	902,961.60	902,961.60
18	Okere C.O.	1,106,080.00	1,106,080.00
19	Ndike J.N.	10,000.00	10,000.00
20	Nwaohiri Fabian Green	0.00	0.00
21	Martin Onunaku	614,000.00	614,000.00
22	Agomuo E.N. (Mrs)	0.00	0.00
23	Ihedioha Francis	29,600.00	29,600.00
24	Aguguo Ugochukwu	20,000.00	20,000.00
25	Prince OkeyNwosu	3,000.00	3,000.00
26	Oduah E. (HPM)	471,400.00	471,400.00
27	Onyema Orsella	5,000.00	5,000.00
28	Mbamara C.N. (O/C Store)	713,000.00	713,000.00
29	Onyekachi Fabian	308,000.00	308,000.00
30	Hon. Okwara P.O.C. (C/man)	1,321,400.00	1,321,400.00
31	Hon. C.O Omunna	1,321,400.00	1,321,400.00
32	Hon. C.C. Agbaneje	1,621,000.00	1,621,000.00
33	Hon. Livinus Obioha	900,000.00	900,000.00
34	Hon. Mrs. Adanma Udegbe	900,000.00	900,000.00
35	Okwara P.C. (Mrs	1,043,000.00	1,043,000.00
36	Mgberekpe K.C. (Auditor)	1,486,000.00	1,486,000.00
37	Ayozie C.C. (HPM)	2,343,077.00	2,343,077.00
38	Uche Ben	253,000.00	253,000.00

39	Onyewuchi A.	213,000.00	213,000.00
40	Ogbuokiri Innocent	1,002,329.40	1,002,329.40
41	Iwuchukwu F.	28,000.00	28,000.00
42	Akubuo (TR's Driver)	25,515.00	25,515.00
43	Onwumere Nathan	34,250.00	34,250.00
44	Lambert Nwaogwugwu	723,500.00	723,500.00
45	Nwokeji Pius	151,134.00	151,134.00
46	Okoro C.O.C	274,330.00	274,330.00
47	Uzi J.A.	20,700.00	20,700.00
48	Oluoma Lambert	63,560.00	63,560.00
49	Engr. E.E. Egbuka	160,000.00	160,000.00
50	Ugocha B.N. (Mrs)	612,000.00	612,000.00
51	Ohaegbulem J.O.	1,238,300.00	1,238,300.00
52	Nwaka Chima	15,463.00	15,463.00
53	Barr. Didacus Anyanwu	1,393,000.00	1,393,000.00
54	Madu Hyginus	68,600.00	68,600.00
55	Okafor R.M.	486,500.00	486,500.00
56	Ezerioha Fidela (WDO)	1,338,404.19	1,338,404.19
57	Onyeobi R.E (Chief Driver)	231,506.00	231,506.00
58	S.N Ettah (DAGS)	1,550,000.00	1,550,000.00
59	Chief Onuoha A.I. (TR)	0.00	0.00
60	Thomas Okoro	51,150.00	51,150.00
61	Anselem Okoro	50,150.00	50,150.00
62	Barr. Oduoma Jude	500,000.00	500,000.00
63	Aboh Theresa	57,000.00	57,000.00
64	Barr. Jude Oguoma	735,000.00	735,000.00
65	Ibe S.I.	15,000.00	15,000.00
66	Ngoka F.O.	420,000.00	420,000.00
67	Hon. Asika E.N	5,400,000.00	5,400,000.00
68	Hon Alloy Igwe	-200,000.00	-200,000.00
69	Hon. A.U.C. Ukozor	1,880,000.00	1,880,000.00
70	Hon. Wilfred Osondu	2,260,000.00	2,260,000.00
71	Hon. Peter Okafor	227,081.00	227,081.00
72	Ibe D.I.	705,500.00	705,500.00
73	Hon. Festus Unadike	120,000.00	120,000.00
74	Iwuanyanwu C.U.	100,400.00	100,400.00
75	Anosiekwe I.I.	786,000.00	786,000.00
76	Sopuluchukwu Nkwoji	161,500.00	161,500.00
77	Adolphus Chinyere	2,362,000.00	2,362,000.00
78	Osuji Jonas	52,459.16	52,459.16
79	Engr. Eribe Ndubuisi	2,132,840.00	2,132,840.00
80	Osuagwu Prince will	80,000.00	80,000.00
81	Awuzie I. K.	30,000.00	30,000.00
82	Alaetuo C.C.	25,000.00	25,000.00
83	Ozurumba Helen	28,000.00	28,000.00
84	Obi T.O.	70,000.00	70,000.00
85	Hon. Ejimonye F.	500,000.00	500,000.00
86	Agugua C.C	5,000.00	5,000.00
87	Dikeocha B.	2,000.00	2,000.00
88	H.M. Udechukwu	485,845.00	485,845.00
89	Hon. Paschal Anukwute	70,000.00	70,000.00
90	Egwom Batholomew	1,024,000.00	1,024,000.00
91	Madu Ngozi	918,000.00	918,000.00

92	Benson Opara	-19,250.00	-19,250.00
93	Odunze R.I.	0.00	0.00
94	Adimegwu O.E.S.	2,763,500.00	2,763,500.00
95	Ekwe Uloma	39,500.00	39,500.00
96	Sheidu M.	46,400.00	46,400.00
97	Anuforo P.O. Mrs	30,000.00	30,000.00
98	Mberekope C.C.	78,000.00	78,000.00
99	Okoro Christian	68,002.21	68,002.21
100	Onwukwe Cyprain	35,000.00	35,000.00
101	Nzeka Tobias	22,000.00	22,000.00
102	Ebelebe Elias	9,620.00	9,620.00
103	Oparaocha Kelechi	40,000.00	40,000.00
104	Ukaegbu Chibugo	29,200.00	29,200.00
105	Emesowum Dominic	175,000.00	175,000.00
106	Obiukwu Ogbonna	2,000.00	2,000.00
107	Uzu B.C.	91,000.00	91,000.00
108	Benson Opara	35,550.00	35,550.00
109	Chinyere Ozurumba	38,000.00	38,000.00
110	Onyekoro Edith	105,241.00	105,241.00
111	Hechi Bridget C.	2,000.00	2,000.00
112	Ogizie Patick	52,771.82	52,771.82
113	Onyeagim Chinonson	2,000.00	2,000.00
114	Okonkwo N.P.N.	212,718.00	212,718.00
115	Offor J.N.	43,937.00	43,937.00
116	Ohaoha Lovelyn	3,013.00	3,013.00
117	Chukwunenye I.	3,008.00	3,008.00
118	Oparaocha Linus	2,063.00	2,063.00
119	Ebegbulem T.U.	26,220.00	26,220.00
120	Ndu L.C.	1,500.00	1,500.00
121	Iwuanyanwu C.A.	687,941.00	687,941.00
122	Umelo G.N.	13,950.00	13,950.00
123	Ogbonnaya Michael	56,960.00	56,960.00
124	Iheanacho I.C.	172,689.80	172,689.80
125	Iheanyi Chimezie	2,500.00	2,500.00
126	Igbo G.C.(Mrs)	400.00	400.00
127	Okere N.G.	1,000.00	1,000.00
128	Ogoamaka Aloy	6,000.00	6,000.00
129	Odinkaru D.O.	1,000.00	1,000.00
130	Odiga O.S.	19,510.00	19,510.00
131	Ekwueme R.O.	14,000.00	14,000.00
132	Ogbonna P.	1,000.00	1,000.00
133	Okonkwo D.E.	16,812.66	16,812.66
134	Iheonu Agnes	1,000.00	1,000.00
135	Izu Ignatius	1,000.00	1,000.00
136	Uzu B. C.	30,000.00	30,000.00
137	Chukwukere M.C	0.00	0.00
138	Onuoha C. H.	55,000.00	55,000.00
139	Onuoha Emeke	50,000.00	50,000.00
140	Akabueze S.A.	9,318.56	9,318.56
141	Agunenye Benjamin	1,090.00	1,090.00
142	Amaechi C. Nma	23,228.04	23,228.04
143	Akam C.	1,000.00	1,000.00
144	Duru Marcel	65,500.00	65,500.00

145	Imo State Government	30,500.00	30,500.00
146	Onwuka Ezekiel	1,000.00	1,000.00
147	Oluigbo B.C.	293.00	293.00
148	Dike A.O.	223.00	223.00
149	Nkwocha C.	950.00	950.00
150	Okwara G.	8,089.98	8,089.98
151	Ibekwe Stephen	1,154.00	1,154.00
152	Onyenwa M.M.	590.00	590.00
153	Manu Phil Onye	214,810.00	214,810.00
154	Emejuru Moses	932.50	932.50
155	Okolie Ruben	2,808.00	2,808.00
156	Chukwu Patricia	932.00	932.00
157	Nwanya T.	7,805.00	7,805.00
158	Nnadi Dominic	535.00	535.00
159	HRH Eze Agbanyim	95,000.00	95,000.00
160	HRH Eze Odoemena	1,000.00	1,000.00
161	Unogu O.C.	80,000.00	80,000.00
162	Uzokwu Joachim	83,484.00	83,484.00
163	Emmanuel Ozor	12,900.00	12,900.00
164	Onyebuchi Anthony	203,900.00	203,900.00
165	Chidi Mmeremikwu S.	30,000.00	30,000.00
166	Emma Mazi	5,000.00	5,000.00
167	E.S. Abara	60,000.00	60,000.00
168	Osuchukwu A.A.	7,700.00	7,700.00
169	Eziaghaka Cordelia	4,000.00	4,000.00
170	Ibegbulem Parp	20,251.00	20,251.00
171	Anunihu G. (Barr)	3,000.00	3,000.00
172	Anunhu N.G.	96,460.00	96,460.00
173	Adiebenma C.	1,563.00	1,563.00
174	Agboh B.C.	14,257.63	14,257.63
175	Igwe P.B.	209,357.00	209,357.00
176	Okere C.O.	57,442.50	57,442.50
177	Onyemenam T.N (Mrs.)	12,000.00	12,000.00
178	Ndiokwere C.	801.68	801.68
179	Ononiwu N.C.U.	70,000.00	70,000.00
180	Okafor Stella	1,365.00	1,365.00
181	Ebowusim Jude	20,000.00	20,000.00
182	Omere Charles	20,000.00	20,000.00
183	Nwakama Allian Onuoha	-20,000.00	-20,000.00
184	Prince H.O. Chikwere Uba	20,000.00	20,000.00
185	Barr. Ojimaduka Stanley	20,000.00	20,000.00
186	Okowe O.T.O (Barr)	18,421.66	18,421.66
187	Unadike Festus	20,000.00	20,000.00
188	Anukwuife Paschal	20,000.00	20,000.00
189	Oturu	5,000.00	5,000.00
190	Scholastica Emerole	2,000.00	2,000.00
191	Chidinma Igwu	2,800.00	2,800.00
192	Osuagwu C.I (CSWO)	400,000.00	400,000.00
193	Ohanukachukwu Chinedu	20,000.00	20,000.00
194	Nwanukwere G.C.	40,000.00	40,000.00
195	Olisakwe Boniface	78,000.00	78,000.00
196	Ogunjide Abosede	20,000.00	20,000.00
197	Akpanya P.M.	1,500.00	1,500.00

198	Uba Ezenwa C.	37,000.00	37,000.00
199	Anastacia Oodoro	5,000.00	5,000.00
200	Obiagu Inno	5,000.00	5,000.00
201	Onwuanaku Christiana	8,400.00	8,400.00
202	Blessed Isaac Umuasso	41,500.00	41,500.00
203	Faith Okonkwo	5,500.00	5,500.00
204	Okoroegbe C.A.	79,000.21	79,000.21
205	Agumba Evelyn	12,728.00	12,728.00
206	Uzoigwe Longinus	11,678.00	11,678.00
207	Uche R.M. (Mrs.)	241,900.00	241,900.00
208	David Mbanaso	23,500.00	23,500.00
209	Emmanuel .N. Mmerem	31,800.00	31,800.00
210	John Okwunwa	5,000.00	5,000.00
211	Akujiobi Patrick (Civil Defense)	90,000.00	90,000.00
212	Rev. Fr. Paul Nwosu	100,000.00	100,000.00
213	ASP (LG Police) Emilia Nmerem	44,000.00	44,000.00
214	Onyenobi Anthonia	14,500.00	14,500.00
215	Igbokwe R.N.	132,500.00	132,500.00
216	Olugbue Darlington .C.	20,500.00	20,500.00
217	Igbamaka .V.	18,600.00	18,600.00
218	Eunice Okonkwo	123,500.00	123,500.00
219	A.A. Ogu	10,000.00	10,000.00
220	Mr. G.I. Chukwu	210,000.00	210,000.00
221	Nwadike G.C.	6,000.00	6,000.00
222	Chief Sir Emejuru S.B.N.	50,000.00	50,000.00
223	Jude Nkeonye	2,000.00	2,000.00
224	Iheanacho Ugochukwu	10,000.00	10,000.00
225	Onyechere E.O.	10,000.00	10,000.00
226	Onyenze Adanna	410,000.00	410,000.00
227	Mgborogwu A.E.	100,000.00	100,000.00
228	Nwannakwere Gloria	10,000.00	10,000.00
229	Dr. S.C.A. Okomba	28,500.00	28,500.00
230	Osuagwu Declan	50,000.00	50,000.00
231	Nwachukwu Goddy	15,000.00	15,000.00
232	Nwokorobia Chinedu	50,000.00	50,000.00
233	Nwosu Obinna	75,000.00	75,000.00
234	Mbamaka C.O.A	239,119.20	239,119.20
235	Ibeawuchi Vitalis	1,000.00	1,000.00
236	Alhaji M.C Igwe	135,000.00	135,000.00
237	Alhaji I.S.A. Okeke	350,000.00	350,000.00
238	Mayor Sam Anosie	5,000.00	5,000.00
239	Odozor Lovely	5,000.00	5,000.00
240	Abaribe C.O.	41,216.00	41,216.00
241	Uzoamaka T.	500.00	500.00
242	Mr. Anaso Fidelix	15,000.00	15,000.00
243	Engr. Anthony Ukagba	20,000.00	20,000.00
244	Chief A. Unigwe	10,000.00	10,000.00
245	Mrs. Chinyere Duru	1,000.00	1,000.00
246	Oduoma Jude	30,000.00	30,000.00
247	Obua Theresa	392,000.00	392,000.00
248	Chief F.O. Amaole	500,000.00	500,000.00
249	Sam O. Uzomah	80,000.00	80,000.00
250	Elder R. Odukwu	90,000.00	90,000.00

251	Malachy Amadi	75,000.00	75,000.00
252	Chief N.C. Okafor	150,000.00	150,000.00
253	Cliff Nowsu	200,000.00	200,000.00
254	Ogbonna E.N.	1,309,000.00	1,309,000.00
255	Nlemedim S.A.	710,000.00	710,000.00
256	Ekechi A.U.	841,250.00	841,250.00
257	Okafor Juliana	0.00	0.00
258	Opara U.C. (Immigration)	275,000.00	275,000.00
259	Obinna Onyereha	40,000.00	40,000.00
260	Adetokumbo P.	110,000.00	110,000.00
261	Annator Christy (Road Safety	535,000.00	535,000.00
262	Mrs. Esther Nwosu	84,000.00	84,000.00
263	Ichie J.O. Adom	5,000.00	5,000.00
264	Mrs M.F. Agor	5,500.00	5,500.00
265	Ohia Sabastina	27,200.00	27,200.00
266	Ukozor Emmanuel I.K.	150,000.00	150,000.00
267	Akpunwa Alfa	100,000.00	100,000.00
268	Ashituwa E.	85,830.00	85,830.00
269	Chukwuonye H.S.I	150,000.00	150,000.00
270	Ukeoma C.C. (Civil Defence)	340,000.00	340,000.00
271	Ohuruzor Ijeoma (Mrs.)	80,000.00	80,000.00
272	Njoku I.C. (Civil Defence)	60,000.00	60,000.00
273	Nzeogu Ikenna	33,745.20	33,745.20
274	Nwogu G.I.	18,189.00	18,189.00
275	Asonye Esther	16,932.00	16,932.00
276	Abara A.C.	20,700.00	20,700.00
277	Amadi R.E.	46,600.00	46,600.00
278	Nnebuo B.I.	24,450.00	24,450.00
279	Ibebuike P.U.P.	91,955.00	91,955.00
280	Uzi Chijioke	52,064.00	52,064.00
281	Chukwu C.C.	3,767.00	3,767.00
282	Ihekoronye G.O.	15,650.00	15,650.00
283	Ekwueme I.C.	8,010.00	8,010.00
284	Ukachukwu S.O.	2,044.00	2,044.00
285	Udele P.N.	790,188.00	790,188.00
286	Chief Okwara Goddy	69,608.00	69,608.00
287	Oham M.	13,500.00	13,500.00
288	Oyo Etiere	150,000.00	150,000.00
289	Ikpo Chidiebere	165,000.00	165,000.00
290	Uchendu Daniel	67,000.00	67,000.00
291	Igwe Basil	36,000.00	36,000.00
292	Ibe S.I.	40,000.00	40,000.00
293	Dr. Friday Benjamin	45,000.00	45,000.00
294	Okafor R.A. (Mrs)	278,600.00	278,600.00
295	Ezinne Agnes Umachukwu	1,000.00	1,000.00
296	Mrs. Ihezue Josephine	2,000.00	2,000.00
297	Mberekpe R.N.	177,500.00	177,500.00
298	Eze Ezerioha (HRH)	5,000.00	5,000.00
299	Oyiogu L.E. (Zonal Sport Sec.)	270,338.00	270,338.00
300	Lady V.C.M Nwaziu	29,500.00	29,500.00
301	Mrs. Ngozi Dike	17,500.00	17,500.00
302	Mrs. B. Nwokike	17,500.00	17,500.00
303	Mrs. F. Odoemena	17,500.00	17,500.00

304	Igboerika Grace	3,000.00	3,000.00
305	Mrs. Assumpta Agbaneje	3,000.00	3,000.00
306	Iba Harrita	3,000.00	3,000.00
307	Ugwueze Gine	3,000.00	3,000.00
308	Obijiaku Augustina	3,000.00	3,000.00
309	Otaja Augustina	3,000.00	3,000.00
310	Nwadike Juliana	3,000.00	3,000.00
311	Egbele Mabel	3,000.00	3,000.00
312	Obi Geraid	3,000.00	3,000.00
313	Nwanekezi Theresa	3,000.00	3,000.00
314	Otumkpa Margret	3,000.00	3,000.00
315	Unamma Simeon C.	3,000.00	3,000.00
316	Ogueburu Albert	3,000.00	3,000.00
317	Okeke Peter	3,000.00	3,000.00
318	Okafor Mercy	3,000.00	3,000.00
319	Nnoka Christopher	3,000.00	3,000.00
320	Nwaobi Michael	3,000.00	3,000.00
321	Obioha Margret	3,000.00	3,000.00
322	Nnaele B.C.	69,800.00	69,800.00
323	Katugwu E. Mrs	9,000.00	9,000.00
324	Obi C.C. Mrs.	51,000.00	51,000.00
325	Nze J.C. Asuluka	1,210,000.00	1,210,000.00
326	Okpata Mark	36,530.00	36,530.00
327	Okatta Thaddeus	25,380.00	25,380.00
328	Mrs. Nwanedo J.C.	55,500.00	55,500.00
329	Sir H.M. Udechukwu	432,845.00	432,845.00
330	Engr. C.B.I. Onyia	1,854,689.00	1,854,689.00
331	Engr. Dan. Okwaraoha	694,760.00	694,760.00
332	Opara Patricia	10,500.00	10,500.00
333	Hon. S.A. Nwadike	17,500.00	17,500.00
334	Shadrack Uttah	7,356.00	7,356.00
335	Mrs. Deborah	2,000.00	2,000.00
336	Mrs. Mbam Charity	2,000.00	2,000.00
337	Igboneme Juliana	2,000.00	2,000.00
338	Okorie Ruth	4,500.00	4,500.00
339	Ihenacho G.	57,000.00	57,000.00
340	Mrs. R.A. Okolie	6,000.00	6,000.00
341	Dennis Ndinechi	5,000.00	5,000.00
342	Mrs. Rose Elemuo	42,000.00	42,000.00
343	M.C.C. Okonkwo	17,748.00	17,748.00
344	Mrs. Mike E. Igboerika	30,000.00	30,000.00
345	Mrs. Law Ohiagu	30,000.00	30,000.00
346	Mrs. A.A. Ordimm A.	30,000.00	30,000.00
347	Mrs. Theo Mgbojirikwe	30,000.00	30,000.00
348	Mrs. Chidi Obi	30,000.00	30,000.00
349	Mrs. Albert Igwe	30,000.00	30,000.00
350	Mrs. Donatus Nonyelum	30,000.00	30,000.00
351	Mrs. Fred Madubuike	30,000.00	30,000.00
352	Mrs. J. Nwanya	30,000.00	30,000.00
353	Chairman's Wife Drive	30,000.00	30,000.00
354	Nwadika F. Mrs.	14,000.00	14,000.00
355	Chukwuneke Adolphus	2,000.00	2,000.00
356	Nnaka John	2,000.00	2,000.00

357	Edith Donatus	50,000.00	50,000.00
358	Kalu Christopher	4,000.00	4,000.00
359	Ohanuka E.I.	1,500.00	1,500.00
360	Nwakwe K.J.	2,000.00	2,000.00
361	Onwuekwu Nicholas	1,000.00	1,000.00
362	J.C. Dibia	67,800.00	67,800.00
363	Acholonu Chidi	42,400.00	42,400.00
364	Ukwe Christian	33,400.00	33,400.00
365	Ibe E.N.	517,203.00	517,203.00
366	Okwuogha K.C.	884,287.00	884,287.00
367	Nwajindu Innocent	4,600.00	4,600.00
368	Okwuagu Lucky	70,460.00	70,460.00
369	Oduze Ruth	9,980.00	9,980.00
370	Okwumma G.O.C.	1,310,300.00	1,310,300.00
371	Chikwereuba F.A. (Chief)	1,300,000.00	1,300,000.00
372	Obijiaku D.N. (Chief)	168,000.00	168,000.00
373	Oparaku K.C.	205,000.00	205,000.00
374	Aharibe A.U.	13,000.00	13,000.00
375	Mr. Mwanebo A.	996,500.00	996,500.00
376	Lady C. Ukwuoma	185,000.00	185,000.00
377	Uzi Callista	22,433.50	22,433.50
378	Basilina Nwaibe	1,000.00	1,000.00
379	Ofoleta A.M.	2,299,150.00	2,299,150.00
380	Ike Emmanuel	10,000.00	10,000.00
381	Ogburunobi Linus	6,376.00	6,376.00
382	Akuruka E.C.	72,500.00	72,500.00
383	Mrs. Igwe Cordelia	35,000.00	35,000.00
384	Mrs. Chikwereuba	35,000.00	35,000.00
385	Mrs. Obijiaku C.N.	35,000.00	35,000.00
386	Mrs. Oparaku	35,000.00	35,000.00
387	Mrs. Mberekpe R.N.	15,806.00	15,806.00
388	Odumuogu C.	10,210.00	10,210.00
389	Egwurugwu V.A.	23,705,529.33	23,705,529.33
390	Ekpereinwa G.E	413,500.00	413,500.00
391	Edwin O. Ogbuaja	128,000.00	128,000.00
392	Hon. Mrs. Angela Anyianugo	1,997,000.00	1,997,000.00
393	Ezubuike C.C.	10,453,491.00	10,453,491.00
394	Mgborokwu G.T.O	3,736,490.00	3,736,490.00
395	Mbakwe Eucharua	106,373.00	106,373.00
396	Nwaele M.N. (Barr)	119,500.00	119,500.00
397	Diala A.O.	561,000.00	561,000.00
398	Eze Chukwudi Mayor	0.00	0.00
399	Okoro B.A. (I/ A)	845,021.00	845,021.00
400	Ezikojiaku Okechukwu	817,408.93	817,408.93
401	DPO Isa Ambere Mekpan	1,530,600.00	1,530,600.00
402	Alhaji Musa (SSS)	60,000.00	60,000.00
403	Okonkwo Emmanuel	12,483.00	12,483.00
404	Mrs. Ogbonna B.	322,000.00	322,000.00
405	Hon. Felix Ifezuo	500,000.00	500,000.00
406	Area Commander	1,910,000.00	1,910,000.00
407	Ursula Ifezuo	150,000.00	150,000.00
408	Godwill Ellah S.S	1,006,250.00	1,006,250.00
409	Ololie Theodoro (P.A)	100,000.00	100,000.00

410	Okoro Theo	12,000.00	12,000.00
411	Oguwuike Chima	3,500.00	3,500.00
412	Iheanacho R.C.	170,000.00	170,000.00
413	Ukachu J.A.	100,000.00	100,000.00
414	Ngoka Chimie (Seclog)	1,473,400.00	1,473,400.00
415	Hon. Nsu (Sup. Agric)	932,000.00	932,000.00
416	Hon. I.M. Egeonu	2,341,000.00	2,341,000.00
417	Hon. A. Chigere	8,460,500.00	8,460,500.00
418	Hon. P. Okorie	875,500.00	875,500.00
419	Iwu K.C.	426,000.00	426,000.00
420	Iheka H.E.	2,133,000.00	2,133,000.00
421	Anyile (Barr)	1,200,000.00	1,200,000.00
422	Eugene Okorie	1,719,000.00	1,719,000.00
423	Adawuofor S.N.	115,228.00	115,228.00
424	Ohanenye S.	5,000.00	5,000.00
425	Ugorji Augustine	2,000.00	2,000.00
426	Chukwudi Okereke	1,700.00	1,700.00
427	Ekwem H.N. (Mrs.)	16,372.00	16,372.00
428	Assams Nig. Ltd	1,665,000.00	1,665,000.00
429	Oha Puru Golden & Co.	2,000,000.00	2,000,000.00
430	Citizen Engr. And Tech	1,000,000.00	1,000,000.00
431	Star Way Electrical	850,000.00	850,000.00
432	Elder Emma Okoro	240,000.00	240,000.00
433	Iroamaka Venatius	6,600.00	6,600.00
434	Okpara Damian	3,206,545.00	3,206,545.00
435	Nwosu Gregory	20,000.00	20,000.00
436	Hon. Ejimonye F.	150,000.00	150,000.00
437	Hon. OlumbaI.	350,000.00	350,000.00
438	Okeogu Christy	30,000.00	30,000.00
439	I.D. Ntueribok	282,000.00	282,000.00
440	Njoku Mercy	14,000.00	14,000.00
441	Dr. S.O. Ukadike	60,000.00	60,000.00
442	Acholonu A.I.K.	10,500.00	10,500.00
443	Kemakolam K.J.	3,592.00	3,592.00
444	Ogubo Damian	1,326.00	1,326.00
445	Ibeaye L.C.	74,600.00	74,600.00
446	Nnadiekwe Alex P.	2,000.00	2,000.00
447	Stella Offor (Mrs)	21,000.00	21,000.00
448	Ugochukwu H.	95,463.00	95,463.00
449	Agu Benji	5,000.00	5,000.00
450	Thaddeus E.	2,500.00	2,500.00
451	Aune Dennis	450.00	450.00
452	Chukwuku A.K.	16,500.00	16,500.00
453	Ekwechili E.A.	2,000.00	2,000.00
454	Okebaram A.	400.00	400.00
455.	Onyeakolisi R.A.U.	94,500.00	94,500.00
456.	Lolo H. Ibe	1,000.00	1,000.00
457.	Alabaraonye Dickson	49,500.00	49,500.00
458.	Nnajofofor D.A.	4,500.00	4,500.00
459.	Lady M.A. Oguekwusi	2,981,854.00	2,981,854.00
460.	Hon. Awele Odidika	306,000.00	306,000.00
461.	Hon. Okonkwo C.C.	40,200.00	40,200.00
462.	Hon. Chief F.A. Odinma	671,500.00	671,500.00

463.	Hon. Engr. Mike Igborika	795,140.00	795,140.00
464.	Hon. Fred Madubuike	516,833.33	516,833.33
465.	Hon. Donatus Nnonyelum	755,500.00	755,500.00
466.	Hon. Oliver Ekpeogu	102,300.00	102,300.00
467.	Hon. Ughadire Blessing	66.00	66.00
468.	Hon. N.T. Mgbojirikwe	2,223,333.34	2,223,333.34
469.	Ohaeri B.C.	49,250.00	49,250.00
470.	Osobie W.E.	29,000.00	29,000.00
471.	Nwukor Sixtus	44,701.50	44,701.50
472.	Okereke C.O.	1,221,330.00	1,221,330.00
473.	Nwosu B.	20,000.00	20,000.00
474.	Ibeaye E.N.	5,000.00	5,000.00
475.	Ukeachu J.C.	38,000.00	38,000.00
476.	Enenwaizu J.O.N.	194,885.00	194,885.00
477.	Akujinwa	9,500.00	9,500.00
478.	Nwadike Prisca	5,150.00	5,150.00
479.	Obodozie	83,500.00	83,500.00
480.	Opara H.	32,919.67	32,919.67
481.	Okeke Callista	42,495.99	42,495.99
482.	Anyaku Clement	19,385.00	19,385.00
483.	Orji Dorathy A.	466.00	466.00
484.	Okorie J.O	207,500.00	207,500.00
485.	Ejekam R.M.O.	1,014,210.00	1,014,210.00
486.	Iwueze M.C.	11,299.00	11,299.00
487.	Okorie A.F.	10,000.00	10,000.00
488.	Okereke E.O	39,500.00	39,500.00
489.	Egeonu Michael	24,320.00	24,320.00
490.	Echefu E.U.	28,500.00	28,500.00
491.	Igboanusi Regina	4,623.18	4,623.18
492.	Ohaya Bernard	6,381.20	6,381.20
493.	Nwaokeke Fidelia	6,381.20	6,381.20
494.	Eze C.E. Ihejiuhi	100,000.00	100,000.00
495.	Ubajenwe Anthonia	11,547.73	11,547.73
496.	Adipue Adline	15,664.00	15,664.00
497.	Ogbonuwa E.	3,500.00	3,500.00
498.	Okoro C.O. (Mrs)	5,986.00	5,986.00
499.	Mrs. Orji Steve	21,000.00	21,000.00
500.	Mrs. G Ugwueze	4,000.00	4,000.00
501.	Mrs. J. Mgbijirikwe	1,000.00	1,000.00
502.	O.Ogu	16,000.00	16,000.00
503.	Utoma E.C.	4,000.00	4,000.00
504.	Uzonume Innocent	4,656.00	4,656.00
505.	Mbamara Priscilla	1,980.00	1,980.00
506.	Onyegbule Kingsley	169,900.00	169,900.00
523.	Oliugo Aloysius	20,000.00	20,000.00
524.	Onwuanumkpa Daniel	20,000.00	20,000.00
525.	Cos Ukwuoma Anamri	20,000.00	20,000.00
526.	Nwachukwu E.U.	1,250,000.00	1,250,000.00
527.	Igwemadu F.U.	131,394.00	131,394.00
528.	Opara Moses	1,612.00	1,612.00
529.	Mgbogu C.I	6,000.00	6,000.00
530.	Engr. B. Lazode	769,614.41	769,614.41
531.	Onwuchuruba C.C	1,626,850.00	1,626,850.00

532.	Mbakwe Nkechi	1,150.00	1,150.00
533.	Offor Donatus (Chief)	104,080.00	104,080.00
534.	Ajaegbu S.	600.00	600.00
535.	Imo 1998	122,500.00	122,500.00
536.	Nnaka V.U.	26,865.34	26,865.34
537.	Nduka Dorathy	500.00	500.00
538.	Nnebuo Ugochukwu	14,081.24	14,081.24
539.	Ijeoma G.I.	2,255,390.00	2,255,390.00
540.	Osuji Anthony	1,500.00	1,500.00
541.	Ihemeje C.E	621,350.00	621,350.00
542.	Nwadike F.U.(Hon)	23,500.00	23,500.00
543.	Opara V.O. (Nestor)	50,000.00	50,000.00
544.	Nnadike Evans (Hon)	6,000.00	6,000.00
545.	Ugwueluka Alfred	13,000.00	13,000.00
546.	Oyiogu Chris (Hon)	20,750.00	20,750.00
547.	Duru Cordelia	1,000.00	1,000.00
548.	Igbozuruike Emelda	13,177.75	13,177.75
549.	Amadigwe C.	2,300.00	2,300.00
550.	Okorie Cancie	5,000.00	5,000.00
551.	Chukwumaeze Felix	9,998.00	9,998.00
552.	Okafor C.N	300.00	300.00
553.	Igwe Mathias	30,280.00	30,280.00
554.	Okolie Josephine (Hon)	269,958.00	269,958.00
555.	Uzoka F. (Hon)	17,400.00	17,400.00
556.	Okorie Fabian (D. Chairman)	190,692.00	190,692.00
557.	Okochi F.I.	700.00	700.00
556.	Ihezue C.I.	2,500.00	2,500.00
557.	Manager A.C.B. Orlu	11,545.00	11,545.00
558.	Onyeneke E.A	5,133.00	5,133.00
559.	Olemgbe Unamma	1,125.00	1,125.00
560.	Mbamara Jude	1,125.00	1,125.00
561.	Osuji Ben	5,315.00	5,315.00
562.	Amadi Herbert	334,900.00	334,900.00
563.	Alaoma Nwosu	2,023,660.00	2,023,660.00
564.	Anuebunwa Ben	518,000.00	518,000.00
565.	Ugochukwu M.O.	362,000.00	362,000.00
566.	Ejimadu E.O.	4,120,000.00	4,120,000.00
567.	Egburuaja E.E	60,000.00	60,000.00
568.	Dike R.O	1,949,050.00	1,949,050.00
569.	M00bachu H.I	2,780,000.00	2,780,000.00
570.	Emma Mazi	3,329,600.00	3,329,600.00
571.	Iwuji Alice	240,000.00	240,000.00
572.	Ukwuoma Paulinus	68,000.00	68,000.00
573.	Barr. Eddy Olumba	1,077,000.00	1,077,000.00
574.	Chukwu B.C	2,140,635.00	2,140,635.00
575.	Okwara Cajetan	9,000.00	9,000.00
576.	Agu Eddie Uzoma	6,000.00	6,000.00
577.	Nwaiwu H.C.M.	953,000.00	953,000.00
578.	Maduakor S.O.	90,000.00	90,000.00
579.	Mbaeri Anselem	16,500.00	16,500.00
580.	Imoh Viola	250,000.00	250,000.00
581.	Mathine Onuka	258,000.00	258,000.00
582.	Okonkwo Thaddeus	40,000.00	40,000.00

583	Obidikanwa W.U	102,000.00	102,000.00
584	Ordu Kingsley	55,000.00	55,000.00
585	Nwobi Nkeiruka	17,400.00	17,400.00
586	Ndukwe Loveday	45,200.00	45,200.00
587	Hon Bar. Ijeoma Igboanusi	3,181,730.00	3,181,730.00
588	Ugbaja C.U	150,000.00	150,000.00
589	Mgborogwu A.E.	554,500.00	554,500.00
590	Ukaegbu Justine (Mrs.)	7,000.00	7,000.00
591	Amajirionwu M.E.N	738,000.00	738,000.00
592	Dr. Edwim Obi	100,000.00	100,000.00
593	Ugonna Ikerionwu	100,000.00	100,000.00
594	Onyenze A.C	500,000.00	500,000.00
595	Hon K.C. Nwaguma	90,000.00	90,000.00
596	Anyanwu Ann	420,000.00	420,000.00
597	Obeisie Peter	126,000.00	126,000.00
598	Hon Okorie Chidiuto	550,750.00	550,750.00
599	Ihezuruike P.O.	150,000.00	150,000.00
600	Nwachukwu Gloria	280,000.00	280,000.00
601	Nwaohiri Fabian	140,000.00	140,000.00
602	Nwanoneyi Kelechi	440,000.00	440,000.00
603	Ejikeme U.K	4,000,000.00	4,000,000.00
604	Eze Vincent.O	0.00	90,000.00
605	Duru Linda	500,000.00	500,000.00
606	Agu Ben IK	700,000.00	700,000.00
607	Egbuaba MaryClareth	30,000.00	30,000.00
	Sub-Total Personal Advances	233,905,490.55	233,905,490.55
	Grand Total Service Advance	464,539,158.55	464,539,158.55

		BALANCE B/D N'm	DURING THE YEAR N'm	BALANCE C/D N'm	N'm
16.1	<u>UNREMITTED TAXES:</u>				
	Pay As You Earn (PAYE)	1 4,408,626.69	0.00	1 4,408,626.69	1 4,408,626.69
	Value Added Tax (VAT)	2,076,299.63	0.00	2,076,299.63	2,076,299.63
	Withholding Tax (WHT)	6,036,344.22	0.00	6,036,344.22	6,036,344.22
	Sub-Total Unremitted Taxes	22,521,270.54	0.00	22,521,270.54	22,521,270.54
16.2	<u>UNREMITTED DEDUCTIONS FROM SALARY:</u>				

	NULGE Union Dues	1,200,880.11	0.00	1,200,880.11	1,200,880.11
	NULGE Welfare	321,153.79	0.00	321,153.79	321,153.79
	Staff Welfare Scheme	3,006,924.24	0.00	3,006,924.24	3,006,924.24
	MHWU	0.00	0.00	0.00	0.00
	NANNM	(75,356.30)	0.00	(75,356.30)	(75,356.30)
	NULGE	604,940.81	0.00	604,940.81	604,940.81
	NULGE Motorcycle Loan	99,505.79	0.00	99,505.79	99,505.79
	Nurses Welfare Scheme	242,521.36	0.00	242,521.36	242,521.36
	Workers Welfare Scheme	45,792.04	0.00	45,792.04	45,792.04
	Sub-Total Unremitted Deductions	5,446,361.84	0.00	5,446,361.84	5,446,361.84
	Grand Total Unremitted Deductions	27,967,632.38	0.00	27,967,632.38	27,967,632.38

17	DEPOSITS:	2023 ₦'m	2022 ₦'m
1	Ekeogu E.U.	88,276.79	88,276.79
2	Okafor Chioma	10,342.70	10,342.70
3	Nkemakolam Kelechi	15,860.00	15,860.00
4	Okwuosha K.C.	87,066.10	87,066.10
5	Immigration Office	10,000.00	10,000.00
6	Getrude Augusioha	2,000.00	2,000.00
7	Agunonye Benjamin	34,433.58	34,433.58
8	Ogoh Kelvin	23,428.11	23,428.11
9	Ekeogu C.A.	65,357.90	65,357.90
10	Ossai	56,659.59	56,659.59
11	Eke S.C.	54,785.97	54,785.97
12	Ekwebelem .C.	39,000.00	39,000.00
13	Enuma Vivian	12,000.00	12,000.00
14	Ifezuo Jude	24,559.69	24,559.69
15	Mnajuofor Francisca	168,980.14	168,980.14
16	Okonkwo Maureen .C.	17,162.20	17,162.20
17	Ihemeje Christopher	54,589.30	54,589.30
18	Njika Kinsley	55,427.40	55,427.40
19	Dike Norah	12,000.00	12,000.00
20	Uzoechi Chinyeka	22,556.14	22,556.14
21	Emma Okereafor	14,871.60	14,871.60
22	Hon. Onyeocha .O.	54,000.00	54,000.00
23	Amadi Herbert	16,507.00	16,507.00
24	The Commander Mopol	25,000.00	25,000.00
25	Okolie Eugenia	14,184.90	14,184.90
26	Ayozie C.C.	146,000.00	146,000.00
27	Onwukwe Vernasius	2,131.57	2,131.57
28	Okosisi Agatha	5,995.11	5,995.11
29	Ekenio Patience	19,591.20	19,591.20
30	Alagbaoso Margaret	6,635.30	6,635.30
31	Iheanacho Inno	10,000.00	10,000.00
32	Igbokwe Olivia	48,640.61	48,640.61
33	Azuzu Nwamma	107,876.59	107,876.59
34	Ubajekwe Anthonia	22,018.60	22,018.60
35	Okereke Margaret	13,686.40	13,686.40
36	Nwakibu Chinalu	6,343.70	6,343.70
37	Okereke Anthony	1,995.53	1,995.53

38	Ubah Calista and others	24,699.13	24,699.13
39	Uwugo Bene	17,000.00	17,000.00
40	Ikebuo .B.	1,000.00	1,000.00
41	Mbagwu .N.	4,000.00	4,000.00
42	Odidika Joe	2,000.00	2,000.00
43	Akubuo Sylvester	8,230.00	8,230.00
44	Okereke Jerry	8,230.00	8,230.00
45	Nwakaku .C.	6,343.70	6,343.70
46	Okolie Nicholas	12,000.00	12,000.00
47	Okafor Chima	16,000.00	16,000.00
48	Omeire Scholastica	16,000.00	16,000.00
49	Umugo Bene & 10 others	16,000.00	16,000.00
50	Obika Happiness (IT)	3,000.00	3,000.00
51	Ogboh Ogechi	5,078.25	5,078.25
52	Okwudilu Emma	4,500.00	4,500.00
53	Okolie Sylvester	18,923.17	18,923.17
54	Adedoyin Teyes	8,000.00	8,000.00
55	Esomonu Benard	2,000.00	2,000.00
56	G.I. Ikeh	231,250.00	231,250.00
57	Olebu Ujunwa	6,000.00	6,000.00
58	Obioha Innocent	16,386.00	16,386.00
59	Okonkwo Vivian	1,000.00	1,000.00
60	Ikebudu Augusioha	2,000.00	2,000.00
61	Ibeausi Solomon	2,000.00	2,000.00
62	Anyamele Chigozie	5,000.00	5,000.00
63	Anthony Ihekara	5,000.00	5,000.00
64	Akubuo Sylvia	8,230.00	8,230.00
65	Okereke Jerry	8,230.00	8,230.00
66	Orlu Building Material Association	231,230.00	231,230.00
67	Ezeifedi Augusta	6,093.90	6,093.90
68	N.W.S.	68,800.00	68,800.00
69	Ayobie Virginia .U.	4,000.00	4,000.00
70	Corp Members	2,000.00	2,000.00
71	Okafor Christopher	9,090.90	9,090.90
72	Marcel Duru	15,172.81	15,172.81
73	Igbokwe Monica	11,325.34	11,325.34
74	Nwadike Daniel	8,156.83	8,156.83
75	Mbachu R.O.	7,921.65	7,921.65
76	Ogbonna Nkemdirim	77,934.19	77,934.19
77	Okparadike .I.	380,000.00	380,000.00
78	EAI Nkemakolam	60,154.48	60,154.48
79	Iheagwu Peace & 2 Others	16,398.00	16,398.00
80	Onyeagiri Chinonso	5,840.00	5,840.00
81	Ohuruzor C.O.	2,740.00	2,740.00
82	Onyeokoro Doris	8,000.00	8,000.00
83	Mgba Kelvin	8,000.00	8,000.00
84	Ibe Uzochukwu	8,000.00	8,000.00
85	Senior Staff Welfare Scheme	175,000.00	175,000.00
86	Fertilizer	315,000.00	315,000.00
87	Eugene Henry & 9 Others	10,000.00	10,000.00
88	Sundry (Claim Salary)	375,764.84	375,764.84
89	Chukwueke Elizabeth	3,000.00	3,000.00
90	Amaonye Chioma	3,000.00	3,000.00

91	Ikerionwu J.O.	12,000.00	12,000.00
92	Onyeokoro Edith	35,000.00	35,000.00
93	Ndukwu .H.	15,000.00	15,000.00
94	Ayozie .C.	20,000.00	20,000.00
95	Igbo B.M.N.	19,000.00	19,000.00
96	Ugwulebo S.O.	299.79	299.79
97	Primary School Teachers Salary	10,000.00	10,000.00
98	S.D.R.D.	30,000.00	30,000.00
99	Obioha .C.	5,299.00	5,299.00
100	Ogadimma .A.	1,128.60	1,128.60
101	Azundu .A.	710.50	710.50
102	Maduik Samuel	1,219.53	1,219.53
103	Jacob Idii	791.00	791.00
104	Madufor Canice	623.09	623.09
105	Ngozi Iwu	48,798.04	48,798.04
106	Obiefule M.M	4,323.18	4,323.18
107	Ezeka Eucharia	11.48	11.48
108	Acholonu Kyrian	6,914.00	6,914.00
109	Nduniba Clara	400.00	400.00
110	Nwaneforo Dan	5,000.00	5,000.00
111	Chief G.O. Nwosu	25,580.00	25,580.00
112	Nwanebo Peter Udoh Alex	4,316.40	4,316.40
113	Udoh Alex	1,922.60	1,922.60
114	Housing Fund Deduction	23,464.40	23,464.40
115	Anugworo Bertha	7,000.00	7,000.00
116	Agbagworo	1,742.68	1,742.68
117	Hon. F.A. Udenwoke	11,993.00	11,993.00
118	Innocent Odinachi	11,993.00	11,993.00
119	Mrs. B.R.F. Obioha	11,993.00	11,993.00
120	Okafor B.N.	7,380.00	7,380.00
121	Hon. Edwin .I. Duruanyanwu	14,605.00	14,605.00
122	Ben Okolie	9,702.00	9,702.00
123	Casmir Madu	6,700.00	6,700.00
124	Rose Okeke	1,451.88	1,451.88
125	Ugwulebo .C.	3,450.61	3,450.61
126	Okonkwo .C.	30,505.61	30,505.61
127	Okochi .C.	760.00	760.00
128	Iwu T.C.	14,821.00	14,821.00
129	Imo State NULGE Vehicle	162,970.00	162,970.00
130	Chief A.O. Olumba	29,987.75	29,987.75
131	Oleru A.C.	34,259.55	34,259.55
132	Amaju T.	61,077.00	61,077.00
133	Nkagbu E.C.	18,000.00	18,000.00
134	Akujiobi Josephine	19,500.00	19,500.00
135	Nwadiala M.O.	17,250.00	17,250.00
136	Chief O. Nwosu	25,500.00	25,500.00
137	Chief N. Iheanacho	58,000.00	58,000.00
138	Onuoha Emmanuel	11,562.21	11,562.21
139	Emenike K.	3,664.62	3,664.62
140	Mbamara V.A.	22,526.64	22,526.64
141	Principal Sec. to Milad Imo State	63,900.00	63,900.00
142	Chief Taco Osuala	30,000.00	30,000.00
143	Dim Manus O.	32,855.50	32,855.50

144	Linus Okafor	5,325.50	5,325.50
145	Anthony Okochi	7,500.00	7,500.00
146	Ekwem I.K.	2,377.04	2,377.04
147	Egesiri N.I.	2,377.04	2,377.04
148	H.O. Ogbor	19,000.00	19,000.00
149	Local Government Affairs Dept	63,700.00	63,700.00
150	Onyejelam Christy	44.00	44.00
151	Emenike B.	382.00	382.00
152	Onyejiaka F. and Ikerionwu	2,200.00	2,200.00
153	Okereke A. Alloy	28,560.33	28,560.33
154	Oguama C.	1,363.00	1,363.00
155	Nwadibe B.	1,000.00	1,000.00
156	P.T.I. (Agric Store)	4,866.71	4,866.71
157	Ihedioha Reuban	71,075.07	71,075.07
158	Okehie Reuban	4,177.90	4,177.90
159	Okbaram A.	3,950.00	3,950.00
160	Ndubuisi O.	16,700.00	16,700.00
161	Alloy Igwe	165,459.75	165,459.75
162	Okeke Calista	23,252.00	23,252.00
163	Okeke C.O.	22,000.00	22,000.00
164	Ifezo Felix	1,000.00	1,000.00
165	Aforaku C.	49,700.00	49,700.00
166	Mrs. Celestina Uzoka	11,992.50	11,992.50
167	Okafor A.C.	19,695.00	19,695.00
168	Kevin I. Uzoka	85,046.35	85,046.35
169	Ezekiel I.E. (ESQ)	37,090.16	37,090.16
170	Annsionwu Ambrose	1,982.70	1,982.70
171	Nze B. Okereke	1,975.00	1,975.00
172	Uzi Fidelia	17,575.00	17,575.00
173	Imo ADP Owerri Fertilizer	61,500.00	61,500.00
174	Ogwuta Anthonyu	16,500.00	16,500.00
175	Emekom R.E.	500.00	500.00
176	ChimeraS.	3,704.70	3,704.70
177	Ogulo A.	1,510.80	1,510.80
178	Nurumokwu T.	16,003.16	16,003.16
179	Hon. Uzoukwu E.	6,068.60	6,068.60
180	Umunna Emilia	10,024.24	10,024.24
181	Eze Nkpado A.	6,015.00	6,015.00
182	Nwaduekwe A.I.	5,445.00	5,445.00
183	U.D. Chinagoro	808.00	808.00
184	Edwin Amuzie	6,396.72	6,396.72
185	Edwin Amuzie	4,081.36	4,081.36
186	Onwnmere N.	2,377.04	2,377.04
187	Acholonu E.N.	24,024.44	24,024.44
188	Vice Chairman (U.E.F)	20,000.00	20,000.00
189	Umuzike Community	10,000.00	10,000.00
190	Ugoeze M. Nwagu	37,000.00	37,000.00
191	V.N. Ogbonna	7,506.24	7,506.24
192	Irene Oforoha	2,447.28	2,447.28
193	Ugoeze Udenze	3,500.00	3,500.00
194	Ndu Lilian	3,440.34	3,440.34
195	Amuzi S.O.	20,000.00	20,000.00
196	Okoro C.O.C.	5,696.78	5,696.78

197	Okonkwo Mercy	1,599.25	1,599.25
198	Okonkwo D.E.	2,826.64	2,826.64
199	Iwuchukwu N.201V.	1,000.00	1,000.00
200	Nwoha J.	654.00	654.00
201	Mbanu Hope	41,078.00	41,078.00
202	Amafulé Inn.	31,090.77	31,090.77
203	Okereke Thaddeus	4,078.00	4,078.00
204	Imo '98'	35,000.00	35,000.00
205	F G N P.T.F. Loan	226,066.92	226,066.92
206	Okafor Stella	173,751.30	173,751.30
207	Nolisa E.N.D.	1,200.00	1,200.00
208	Otum J.K.	2,350.00	2,350.00
209	Osha Oharenkan	2,500.00	2,500.00
210	Bakare Wasu A.	1,000.00	1,000.00
211	Nulge Building Fund	205,250.00	205,250.00
212	Ohakoh R.C.	21,832.30	21,832.30
213	Fidelis Muoneke	38,960.00	38,960.00
214	Rapuruchukwu Orisakwe	75,578.80	75,578.80
215	Amadi K.J.	10,511.00	10,511.00
216	Nwadike Oluchi	3,000.00	3,000.00
217	Adioha Peter	1,800.00	1,800.00
218	Nwokiki Emeka	16,625.95	16,625.95
219	Orlu Local Govt. Football Team	25,000.00	25,000.00
220	Ihejirika J.E.	58,869.52	58,869.52
221	Okwara Kelechi	13,943.00	13,943.00
222	Agunyenye Kevin	12,944.00	12,944.00
223	Onigbende J.O.	12,000.00	12,000.00
224	Korie J.O.	17,820.00	17,820.00
225	Eze T.A. Obiefule	5,000.00	5,000.00
226	Ihezie Cyprain	2,850.00	2,850.00
227	Prince C.O. Egbeaka	15,331.00	15,331.00
228	Ajaegba Scholastica	9,159.60	9,159.60
229	N. Osundu	2,000.00	2,000.00
230	Jovita Duru	15,364.89	15,364.89
231	C. Obiagwu (P.T.F.)	22,230.00	22,230.00
232	Gabriel O.	3,000.00	3,000.00
233	Onwuchukwu C.C.	111,883.68	111,883.68
234	J.C. Dibia	818,268.52	818,268.52
235	Ubah E.N.	102,174.21	102,174.21
236	Oparaku K.C.	265,697.44	265,697.44
237	Ugo J.C.	61,499.25	61,499.25
238	Mmirizuruoha Paul	7,550.00	7,550.00
239	Uttah Shedrack	7,550.00	7,550.00
240	Uba Blessing	6,000.00	6,000.00
241	Ibengbu Councilia	20,472.12	20,472.12
242	Nwosu D.	105,461.12	105,461.12
243	Nwara John	32,455.44	32,455.44
244	Adawuofor S.N.	37,102.24	37,102.24
245	Okoroegbe C.A.	90,430.46	90,430.46
246	Akuruka E.C.	243,673.28	243,673.28
247	Obiajurunwa Innocent (RTR)	18,872.59	18,872.59
248	Odidika Felicia	964.32	964.32
249	Nwaezuoke Beatrice	345.94	345.94

250	Ekwebru Joel	41,984.41	41,984.41
251	Egeolu Emmanuel	66,620.84	66,620.84
252	Obasi Innocent	317,408.68	317,408.68
253	Emesonwu Innocent	69,144.67	69,144.67
254	Obiageli Madukwem	6,320.00	6,320.00
255	Okoro Jovita	140,099.34	140,099.34
256	Eze Chinyere O.	22,500.00	22,500.00
257	Mberekpw K.C.	34,478.00	34,478.00
258	Anyamele D.E.	54,114.66	54,114.66
259	Esighaka Cordelia	7,858.80	7,858.80
260	Ibe E.N.	30,493.00	30,493.00
261	Uchendu D.	80,973.00	80,973.00
262	Egwurugwu V.A.	29,573.47	29,573.47
263	Ihedioha Donatus (RTR)	98,642.38	98,642.38
264	Ofoleta Silas	152,653.30	152,653.30
265	Okali R.C. (RTR)	137,482.76	137,482.76
266	Orji Dorathy (RTR)	213,223.94	213,223.94
267	Chukwumezie Felix	70,109.92	70,109.92
268	Okolie J.	4,000.00	4,000.00
269	Morkpu Achoele	3,000.00`	3,000.00`
270	Odoemenam N.	8,500.00	8,500.00
271	Chiwuike Ifeoma	107,838.90	107,838.90
272	Mimereukwe Martias	164,050.68	164,050.68
273	Okechukwu Michael	78,962.92	78,962.92
274	Okoroji Scholastica	51,809.89	51,809.89
275	Ozuruome Eucharua	51,809.89	51,809.89
276	Ofoleta Priscilla	51,809.89	51,809.89
277	Nwadike M.	34,718.51	34,718.51
278	Ugoeze Okereke	238,850.00	238,850.00
279	Ugoeze Ibenye Ugala	64,000.00	64,000.00
280	Ugoeze Okorie	147,900.00	147,900.00
281	Atasie Ben	8,767.17	8,767.17
282	Uzoma I.I. Obiyo	44,230.80	44,230.80
283	Mbamara Callista	169,656.58	169,656.58
284	Elele R.C.	32,095.50	32,095.50
285	Udele P.	4,119.60	4,119.60
286	Egbe Victoria	4,000.00	4,000.00
287	Nnamike Emma	56,252.00	56,252.00
288	Nnadi Ifejinnan	4,000.00	4,000.00
289	Udeze Jahon	4,000.00	4,000.00
290	Onuma V.N.	18,252.00	18,252.00
291	Nwokoma Oluchi	4,000.00	4,000.00
292	Ogbor Blessing	3,500.00	3,500.00
293	Ugokwe Chimezie	4,000.00	4,000.00
294	Onyeunuforo Angela	19,414.00	19,414.00
295	Ekperechi Anastacia	3,000.00	3,000.00
296	Nwokeji Chibuzor	12,000.00	12,000.00
297	Jimeike Margret	1,500.00	1,500.00
298	Maribe Chinyere	4,000.00	4,000.00
299	Ezike Ojiaku	77,658.00	77,658.00
300	Duru Vitalis	6,405.00	6,405.00
301	Nanochie A.	2,000.00	2,000.00
302	Uzokwe M.	2,000.00	2,000.00

303	Oluoha N.	2,000.00	2,000.00
304	Eroamaka Chinyere	104,450.00	104,450.00
305	Nwadike Chinaka	4,500.00	4,500.00
306	Agugo Emeka	4,500.00	4,500.00
307	Osuji Ben	203,030.38	203,030.38
308	Onuoha Damian	25,629.37	25,629.37
309	Chief D.K. Anaso	23,000.00	23,000.00
310	Obilor Chinenye	42,150.00	42,150.00
311	Ekwem H.U.	19,544.00	19,544.00
312	Okpara Damian	273,211.20	273,211.20
313	Mbakwe Eucharia	43,636.00	43,636.00
314	Ogwumnaobi L.	23,824.00	23,824.00
315	Eze Cyprain	10,731.00	10,731.00
316	Duru Cordelia	9,012.00	9,012.00
317	Nwadika B.	7,636.80	7,636.80
318	Emekam P.	7,414.80	7,414.80
319	Udumogu S.	5,638.80	5,638.80
320	Ibekwe C.	5,638.80	5,638.80
321	Nonyelum .S.	5,363.80	5,363.80
322	Iwueze .M.	6,432.00	6,432.00
323	Udah G.	5,638.80	5,638.80
324	Egwim G.	682.00	682.00
325	Okwuoma G.	5,528.40	5,528.40
326	Orji J.O.	5,343.60	5,343.60
327	Nwachukeu J.N.	12,886.00	12,886.00
328	Utuagba Agnes	12,358.00	12,358.00
329	Nwanedo L.	9,398.00	9,398.00
330	Mgbeasiri L.	8,568.00	8,568.00
331	Dim C.V.	18,742.00	18,742.00
332	Echefu Ann	13,170.00	13,170.00
333	Okafor Confidence	9,398.00	9,398.00
334	Iron K.C.	32,532.60	32,532.60
335	Ogoamaka Cecilia	5,343.60	5,343.60
336	Ozor Emmanuel	5,343.60	5,343.60
337	Okoro Thomas	5,146.80	5,146.80
338	Duru .L.	6,000.00	6,000.00
339	Ukanwa A.	5,140.08	5,140.08
340	Opera Esther	6,432.00	6,432.00
341	Enwereonu U.	7,636.80	7,636.80
342	Azubuike Theresa	5,638.80	5,638.80
343	Okorom F.	7,191.60	7,191.60
344	Okwara B.	7,191.60	7,191.60
345	Obioha C.	7,006.80	7,006.80
346	Okolie A.	5,140.80	5,140.80
347	Okereke M.	5,130.80	5,130.80
348	Diala A.O.	5,140.80	5,140.80
349	Osuji V.C.A.	37,926.00	37,926.00
350	Eze Ndid	29,501.20	29,501.20
351	Ohuruzor L.C.	10,951.20	10,951.20
352	Okonkwo Chinwendu	69,986.00	69,986.00
353	Nwanya E.	24,752.00	24,752.00
354	Agbor M.E.	8,568.00	8,568.00
355	Egeonu Chidinma	26,618.00	26,618.00

356	Atasie Florence	1,500.00	1,500.00
357	Nwaka Chukwuemeka	1,500.00	1,500.00
358	Ofurum Christian	4,500.00	4,500.00
359	Okereke Chinyere	4,500.00	4,500.00
360	Ibe Chidinma	5,500.00	5,500.00
361	Okorie Midsrian	3,500.00	3,500.00
362	Ofafor Immaculate	3,000.00	3,000.00
363	Uzochukwu Aloysius	3,000.00	3,000.00
364	Okpe Emma	4,000.00	4,000.00
365	Emeka Francis	18,474.84	18,474.84
366	Obiagwu Josiah	18,474.84	18,474.84
367	Ebere Benjamin	18,474.84	18,474.84
368	Okoro Chinwendu	18,474.84	18,474.84
369	Nwakauba Clara	4,000.00	4,000.00
370	Uzoukwu Chidinma	1,500.00	1,500.00
371	Onuoha M. Augustine	11,000.00	11,000.00
372	Christiana Eluwuogu	8,238.78	8,238.78
373	Peace C. Okolie	6,000.00	6,000.00
374	Ifeoma Otujieme	4,500.00	4,500.00
375	Nwadike Ogechi J.	1,500.00	1,500.00
376	Ezekulie Loveline	1,500.00	1,500.00
377	Okolie Chinonye	3,000.00	3,000.00
378	Eze M.C. Duruigbo	7,000.00	7,000.00
379	Eze E.C. Okeke	10,000.00	10,000.00
380	Eze Alloy Nwale	10,000.00	10,000.00
381	Eze John Iwuoha	10,000.00	10,000.00
382	Ugoeze Agbaline Felicia	10,000.00	10,000.00
383	Iheanacho A.A.	7,000.00	7,000.00
384	Benjamin Tochukwu	6,000.00	6,000.00
385	Joy Onugha	1,500.00	1,500.00
386	Uboh Amarachi O.	6,000.00	6,000.00
387	Okorie Victor N.	1,500.00	1,500.00
388	Okorie Victoria	1,500.00	1,500.00
389	Nonyelem Agudo	1,500.00	1,500.00
390	Uzokwe Ngozi	8,500.00	8,500.00
391	Okafor Chinyere	6,500.00	6,500.00
392	Oguchi Maduka	2,000.00	2,000.00
393	Permilar Ebere	6,500.00	6,500.00
394	Onwuachuba Dominica	5,500.00	5,500.00
395	Ikomianya Anthony	7,500.00	7,500.00
396	Esomonu Chidera	2,500.00	2,500.00
397	Chukwuemeka Onudia	60,804.02	60,804.02
398	Eze eeth Eric	8,426.04	8,426.04
399	Solomon Victor	4,000.00	4,000.00
400	Ugoeze Evelun Okwara	4,000.00	4,000.00
401	Ugoeze Nwogu .M.	7,000.00	7,000.00
402	Ugoeze Odoemenam	35,000.00	35,000.00
403	Ugoeze Ezeudo .I.	7,000.00	7,000.00
404	Ewi C.I.	7,000.00	7,000.00
405	Nnaka V.U.	14,368.25	14,368.25
406	Nzeukwu A.E.	18,000.00	18,000.00
407	Amaukwu Rita	18,000.00	18,000.00
408	Njoku Mercy	12,000.00	12,000.00

409	Duruike Chisedu	10,000.00	10,000.00
410	Benjamin Imo	4,500.00	4,500.00
411	Joy Ozioma	1,500.00	1,500.00
412	Madu Kenneth .U.	3,000.00	3,000.00
413	Okolie .G.	1,500.00	1,500.00
414	Okolie Pascal	4,000.00	4,000.00
415	Nkeiruka .F.	6,000.00	6,000.00
416	Ike .V.	5,000.00	5,000.00
417	Okolie Ngozi	7,000.00	7,000.00
418	Onyemaechi	4,000.00	4,000.00
419	Nnaegbu .N.	2,000.00	2,000.00
420	Nnala A.U.	4,000.00	4,000.00
421	Okafor .I.	4,000.00	4,000.00
422	Elechi .C.	4,000.00	4,000.00
423	Igwe Concilia	5,000.00	5,000.00
424	Enyinnaya .E.	3,000.00	3,000.00
425	Nnadi .L.	2,000.00	2,000.00
426	Nkechi Izeka	5,000.00	5,000.00
427	Okagozuo .P.	3,000.00	3,000.00
428	Onyebuagu	2,000.00	2,000.00
429	Chioma .C.	2,000.00	2,000.00
430	Uzo Kentus	6,000.00	6,000.00
431	Onyewuchi .A.	10,000.00	10,000.00
432	Prince .K. Okere	4,000.00	4,000.00
433	Ndukwu .J.	7,000.00	7,000.00
434	Igbokwe .E.	5,000.00	5,000.00
435	Ubachukwu G.C.	8,000.00	8,000.00
436	Amadi Obinna	2,000.00	2,000.00
437	Ezike Ogechi	3,000.00	3,000.00
438	Okereke Mgbechi	3,000.00	3,000.00
439	Obialor .N.	1,000.00	1,000.00
440	Ihim Rita	1,000.00	1,000.00
441	Okafor .P.	1,000.00	1,000.00
442	Egwumba .S.	2,000.00	2,000.00
443	Uwanayanwu .U.	2,000.00	2,000.00
444	Anyadike .N.	2,000.00	2,000.00
445	Echefu .E.	4,000.00	4,000.00
446	Okorie C.J.	10,000.00	10,000.00
447	Okoro .N.	1,000.00	1,000.00
448	Nwaogwu .L.	1,000.00	1,000.00
449	Ndugba Chidinma	3,000.00	3,000.00
450	Ogbonna .S.	1,000.00	1,000.00
451	Ezuruike .E.	1,000.00	1,000.00
452	Ojimba .C.	1,000.00	1,000.00
453	Nnodim .H.	1,000.00	1,000.00
454	Okafor Hilda	3,000.00	3,000.00
455.	Ugochukwu Theresa	2,000.00	2,000.00
456.	Mutrikwe Francesca	3,000.00	3,000.00
457.	Afoaku Onyenwe Abi	4,000.00	4,000.00
458.	Okereke Anthonia	2,000.00	2,000.00
459.	Esomonu Kelechi	4,000.00	4,000.00
460.	Uwagba Juliet	5,000.00	5,000.00
461.	Ngozi Izeka	2,000.00	2,000.00

462.	Okorie Ngozika	4,000.00	4,000.00
463.	Emmanuel Okorie	4,000.00	4,000.00
464.	Ubezuo Sunday	13,456.00	13,456.00
465.	Obinikpe Kinsley	13,456.00	13,456.00
466.	Ikpo Chidiebere	385,000.00	385,000.00
467.	Oladewo .O. James	12,000.00	12,000.00
468.	Audu Bosede Mercy	8,000.00	8,000.00
469.	Obioha I.	5,000.00	5,000.00
470.	Anyasoro C.	1,000.00	1,000.00
471.	Achi Jerome	2,000.00	2,000.00
472.	Akazuo P.	1,000.00	1,000.00
473.	Onyebuju I.	1,000.00	1,000.00
474.	Osueke U.	1,000.00	1,000.00
475.	Okorie E.	1,000.00	1,000.00
476.	H.C. Ngoka	257,900.00	257,900.00
477.	M.A. Oguekusi	75,000.00	75,000.00
478.	Hyginus Ojike	25,000.00	25,000.00
479.	Uzoke F.	5,000.00	5,000.00
480.	Ogbufor R.	5,000.00	5,000.00
481.	Ezeonye I.	5,000.00	5,000.00
482.	Adipue Stella	5,000.00	5,000.00
483.	Agulobi Chinaka	5,000.00	5,000.00
484.	Obi Chinonye	2,000.00	2,000.00
485.	Lovely Nwaele	2,000.00	2,000.00
486.	Immaculate Afunaya	1,000.00	1,000.00
487.	Amadi Obinna F.	2,000.00	2,000.00
488.	Obika Oluchi	1,000.00	1,000.00
489.	Nnadike Chinyere	1,000.00	1,000.00
490.	Ukaigwe Chioma	2,000.00	2,000.00
491.	Okafor Nneoma	4,500.00	4,500.00
492.	Nwadike Nneka G.	4,000.00	4,000.00
493.	Nwaele Chika L.	2,000.00	2,000.00
494.	Irugbu Wilfred	2,000.00	2,000.00
495.	Opera Augustine	2,000.00	2,000.00
496.	Okafor Ifeanyi	5,000.00	5,000.00
497.	Nwoau Faith C.	2,000.00	2,000.00
498.	Ezik Ogech D.	1,000.00	1,000.00
499.	Odinna Lugard	1,000.00	1,000.00
500.	Okoroji Ikechukwu	1,000.00	1,000.00
501.	Anopueme Bethel	3,000.00	3,000.00
502.	Ifeanyi Aboki	2,000.00	2,000.00
503.	Uwukwu Joy N.	2,000.00	2,000.00
504.	Omoh Kinsley	2,000.00	2,000.00
505.	Onwusomb Chinyere	20,821.01	20,821.01
506.	Okafor Laurretta	1,000.00	1,000.00
523.	Eririogu Chibuzor	1,000.00	1,000.00
524.	Ohakwe C.P.	4,000.00	4,000.00
525.	Olumba J.C.	17,702.45	17,702.45
526.	Obi Gladys	14,701.58	14,701.58
527.	Odunze Joe	11,702.45	11,702.45
528.	Onyeobi Reuben	4,000.00	4,000.00
529.	Ihemdi Micheal	4,000.00	4,000.00
530.	Oguzie Patrick	4,000.00	4,000.00

531.	Nwagu Amarachi	16,081.20	16,081.20
532.	Okoye Cletus	4,000.00	4,000.00
533.	Okoronkwo S.N.	4,000.00	4,000.00
534.	Eboh Grace	6,742.20	6,742.20
535.	Emeruwa Oluchi	2,000.00	2,000.00
536.	Ohaeje .S.	1,000.00	1,000.00
537.	Okoro Thomas	4,000.00	4,000.00
538.	Nwaokike Fidelis	4,000.00	4,000.00
539.	Ugoeze Ulomuanya	49,000.00	49,000.00
540.	Ugochulwu Theresa	2,000.00	2,000.00
541.	Okorie Ngozika	1,000.00	1,000.00
542.	Osueke .U.	2,000.00	2,000.00
543.	Okezuo Placida	1,000.00	1,000.00
544.	Onyebuforo	1,000.00	1,000.00
545.	Okoroji Kinsley	1,000.00	1,000.00
546.	Nwanagoro Uloma	1,000.00	1,000.00
547.	Obiechefu Eucharia	2,000.00	2,000.00
548.	Ukaigwe Augustine	2,000.00	2,000.00
549.	Nwachukwu Juliet	3,000.00	3,000.00
550.	Ogbuji Adaugo	2,000.00	2,000.00
551.	Eshi ChinwenduS	3,000.00	3,000.00
552.	Agubosim Patience	3,000.00	3,000.00
553.	Ugwueke .A.	3,000.00	3,000.00
554.	Urum Chinazo	6,000.00	6,000.00
555.	Chukwu Patricia	31,806.35	31,806.35
556.	Egwumba Martina	1,000.00	1,000.00
557.	Okwuosa Ernest (Dr.)	146,623.90	146,623.90
556.	Mmerem Emilia	20,000.00	20,000.00
557.	Egwumba .C.	1,000.00	1,000.00
558.	Ononibu Emeka	10,000.00	10,000.00
559.	Okwuodu Humphery	103,919.95	103,919.95
560	Ndife Uche	4,000.00	4,000.00
561	Asuzu Nwamma	6,000.00	6,000.00
562	Eririogu Kate	8,178.55	8,178.55
563	Okoro Christian	4,000.00	4,000.00
564	Onwukwe Cyprian	4,000.00	4,000.00
565	Amaepuchi Patricia	6,115.50	6,115.50
566	Okereke Chidinma	1,000.00	1,000.00
567	Okwaraocha Ugochi	1,000.00	1,000.00
568	Ejike Doris .C.	3,000.00	3,000.00
569	Duru Florence	1,000.00	1,000.00
570	Igbo Ugonna .D.	1,000.00	1,000.00
571	Olembe Oluchi	1,000.00	1,000.00
572	Victor Nkwocha	2,000.00	2,000.00
573	Ibekwe Charity	2,000.00	2,000.00
574	Okafor Florence	1,000.00	1,000.00
575	Obodochi Sylvia	1,000.00	1,000.00
576	Madukwe Obioma	4,000.00	4,000.00
577	Ojingwa .J.	1,000.00	1,000.00
578	Osuagwu C.I.	62,068.72	62,068.72
579	Madukwe Obinna	4,000.00	4,000.00
580	Ojingwa .J.	1,000.00	1,000.00
581	Osuagwu C.I.	62,068.72	62,068.72
582	Agunenye Celine	1,000.00	1,000.00
583	Okolie Kelvin	5,000.00	5,000.00
584	Igwe B.H.	30,076.00	30,076.00

585	Hon. Onyebukwa Kate	485,923.47	485,923.47
586	Ogbonna Cynthia	3,041.40	3,041.40
587	Hon. Emma Obi	50,000.00	50,000.00
588	Nwakamma Allian Onuoha	20,000.00	20,000.00
589	Sundry Staff Unclaimed Salaries	28,604,867.43	28,604,867.43
590	Manager Fin Bank	440,467.27	440,467.27
591	Onwuneme Ferdinand	44,500.00	44,500.00
592	Ekwomadu Vincent	3,300.00	3,300.00
593	Onyema Helen	2,000.00	2,000.00
594	Ibe Felicia	23,918.50	23,918.50
595	H.I. Mbachu	990,000.00	990,000.00
596	5% Retention fee	0.00	0.00
597	Education Rate	0.00	0.00
	Total Deposits	45,866,107.02	45,866,107.02

SUPPLEMENTARY NOTES 2023
ORLU LOCAL GOVERNMENT COUNCIL
SUPPLEMENTARY NOTE 1

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

[illegible]

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

SUPPLEMENTARY NOTE 2

2	<u>SHARE OF STATE GOVERNMENT INTERNALLY GENERATED REVENUE (IGR):</u>		
		2023 N'm	2022 N'm
	<u>MONTH:</u>		
1.	January	218,450.00	60,000.00
2.	February	230,550.00	72,850.00
3.	March	135,700.00	250,500.00
4.	April	180,250.00	270,000.00
5.	May	1,274,200.00	390,000.00
6.	June	258,850.00	600,000.00
7.	July	68,450.00	67,850.00
8.	August	512,740.00	0.00
9.	September	302,550.00	0.00
10.	October	53,700.00	0.00
11.	November	39,700.00	0.00
12.	December	184,512.00	0.00
	Total	3,459,652.00	1,711,200.00

EXPLANATORY NOTES 2023

ORLU Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,204,612,388.26
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.10
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	104,980,357.93
	TOTAL	3,197,064,629.49

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	482,896,234.63
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.10
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.33
4	Salaries and Allowances of Political Office Holders.	42,600,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.69
6	Pensions to Local Govt. Retired Staff.	262,856,750.51
	TOTAL	1,204,612,388.26

- 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:

S/No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	54,000,000.00

2	Over Head Cost Released to Council of Traditional. Rulers .	27,322,450.90
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of Imprests to Local Government Officials	24,000,000.00
6	Release of Security Vote	24,000,000.00
7	Others overhead expenses direct incurred from releases to Local Government Councils	17,760,333.09
	TOTAL	171,036,986.42

4. 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 :

S/No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,223,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.37
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	71,622,500.00
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,721,921,103.10



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF ORSU
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

ORSU LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Orsu Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December, 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

- a. Statement 1 --- Cash flow Statements
- b. Statement 2 --- Statements of Assets and Liabilities

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

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

- a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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 revenue collected on a monthly basis from the State Joint Local Government Account (SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account (SJLGA) transfers. The Council's 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.

IMO STATE OF NIGERIA ORSU LOCAL GOVERNMENT

Telegrams:

Telephone:

Our Ref:.....

Your Ref:.....



ORSU LOCAL GOVERNMENT

AWO IDEMILI

IMO STATE

Date: 5th January, 2024

ORSU LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2023

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

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

Signed:

Date: 05/01/2024...

Treasurer

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

In our opinion, these Financial Statements fairly reflect the financial position of the Orsu Local Government as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.

Treasurer

Chairman

Date:05/01/2024.....

Date:5th January 2024

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF ORSU LOCAL GOVERNMENT COUNCIL FOR THE YEAR
ENDED 31ST DECEMBER, 2023

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts of OrsuLocal Government Council for the year ended 31st December, 2023 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended , and the Imo State Audit Law 2021and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis

RESPONSIBILITY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

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

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/32/B/Vol.II/2024

(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
28th June, 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Orsu Local Government Council of Imo State for the year ended 31st December, 2023 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 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 evidence supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACARB.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State.

ORSU LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT NO. 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET 2023		Notes	2023	2022
			N'm	N'm
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
2,535,584,340.43	Statutory Allocation from SJLGA	1	3,091,315,741.44	2,121,326,150.16
322,905,000.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	<u>Internally Generated Revenue:</u>	3		
4,000,000.00	Capitation Rate		0.00	0.00
5,065,000.00	Property Rate		305,000.00	0.00
30,848,000.00	Licenses, Fines, Fees and Royalty		0.00	0.00
16,780,240.00	Earnings from Commerce		0.00	0.00
0.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
268,000.00	Miscellaneous		0.00	0.00
56,961,240.00	Total Internally Generated Revenue		305,000.00	0.00
0.0	Other Revenue Sources	4	0.00	0.00
2,915,450,580.43	Total Inflow from Operating Activities (A)		3,091,620,739.44	2,121,326,150.16
	<u>Payments:</u>			
745,509,970.00	Personnel Cost	5	1,098,863,500.20	1,059,537,051.51
362,390,450.00	Overhead Cost	6	173,914,323.55	104,785,537.45
0.00	Security. Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	Covid -19 Palliative	9	0.00	0.00
1,035,000,000.00	Capital Expenditure	10	1,715,694,603.10	919,578,375.31
2,142,900,420.00	Total Outflow from Operating Activities (B)		3,012,472,426.85	2,107,900,964.27
772,550,160.43	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		79,148,312.59	13,425,185.89

	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
<u>0.00</u>	Dividends Received		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
<u>0.00</u>	Repayment of Loans		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Financing Activities		0.00	0.00
0.00	Net Cash Flow for the Year Activities		79,148,312.59	13,425,185.89
0.00	Cash and its Equivalent as at 1/1/23		19,144,128.69	5,718,942.80
0.00	Cash and its Equivalent as at 31/12/23		98,292,441.28	19,144,128.69

ORSU LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT NO. 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023

	Notes	2023	2022
		₦'m	₦'m
<u>Liquid Assets: ASSETS</u>			
Cash	11	0.00	0.00
Bank	12	98,292,441.28	19,144,128.69
Total Liquid Assets (A)		98,292,441.28	19,144,128.69
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	0.00	0.00
Imprest Advance	14	69,269,000.00	66,049,000.00
Service Advance	15	424,498,624.81	417,220,046.31
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		493,767,046.31	483,269,046.31
TOTAL ASSETS C = (A + B)		592,060,624.81	502,413,175.00
<u>LIABILITIES</u>			
<u>Public Funds</u>			
Consolidated Revenue Funds		520,079,383.72	430,432,492.63
Unremitted Deductions	16	59,637,912.41	59,637,912.41
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		579,717,296.13	490,070,405.04
<u>External and Internal Loans</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL& INTERNAL LOANS (E)		0.00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	12,342,769.96	12,342,769.96
Total Other Liabilities (F)		12,342,769.14	12,342,769.14
TOTAL LIABILITIES G = (D + E +F)		592,060,066.09	502,413,175.00

ORSU LOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENT NO. 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
377,611,155.77	OPENING BALANCE 1/1/23		430,432,492.63	0.00	0.00	0.00	(430,432,492.63)
	<u>ADD REVENUE:</u>						
	<u>STATUTORY ALLOCATION:</u>						
2,121,326,150.16	Statutory Allocation from SJLGA	1	3,091,315,741.44	2,535,584,340.43	2,535,584,340.43	0.00	(555,731,401.01)
0.00	State Government IGR	2	0.00	322,905,000.00	322,905,000.00	0.00	322,905,000.00
	<u>INTERNALLY GENERATED REVENUE:</u>	3					
0.00	Capitation Rate		0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00
0.00	Property Rate		305,000.00	5,065,000.00	5,065,000.00	0.00	4,760,000.00
0.00	Licenses, Fines, Fees and Royalty		0.00	30,848,000.00	30,848,000.00	0.00	30,848,000.00
0.00	Earnings from Commerce		0.00	16,780,240.00	16,780,240.00	0.00	16,780,240.00
0.00	Rent on Local Govt. Property		0.00	0.00	0.00	0.00	0.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	Miscellaneous		0.00	268,000.00	268,000.00	0.00	268,000.00
	Total Internally Generated Revenue		305,000.00	56,961,240.00	56,961,240.00	0.00	56,656,240.00
0.00	<u>OTHER REVENUE SOURCES:</u>	4	0.00	0.00	0.00	0.00	0.00
2,498,937,305.93	Total Revenue (A)		3,522,053,232.07	2,915,450,580.43	2,915,450,580.43	0.00	(606,602,651.64)
	<u>EXPENDITURE:</u>						
1,059,537,051.51	Salaries and Wages	5	1,098,863,500.20	745,509,970.00	745,509,970.00	0.00	(353,353,530.20)
112,805,509.48	Overhead Cost	6	187,415,745.05	362,390,450.00	362,390,450.00	0.00	174,974,704.95
896,162,252.31	Capital Expenditure	10	1,715,664,603.10	1,035,000,000.00	1,035,000,000.00	0.00	(680,664,603.10)
2,068,504,813.30	Total Expenditure (B)		3,001,973,848.35	2,142,900,420.00	2,142,900,420.00	0.00	(859,073,428.35)
430,432,492.63	OPERATING BALANCE		520,079,383.72	772,550,160.43	772,550,160.43	0.00	252,470,776.71
	<u>APPROPRIATIONS/TRANSFERS:</u>						
430,432,492.63	Transfer to Capital Development Fund		520,079,383.72	772,550,160.43	772,550,160.43	0.00	252,470,776.71
430,432,492.63	Closing Balance		520,079,383.72	772,550,160.43	772,550,160.43	0.00	252,470,776.71

ORSU LOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENT NO. 4 - STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
(448,509,712.55)	Opening Balance		(673,983,014.33)	0.00	0.00	0.00	673,983,014.33
	<u>ADD REVENUE</u>						
430,432,482.63	Transfer From Consolidated Revenue Fund		520,079,383.72	0.00	0.00	0.00	(520,079,383.72)
	<u>Aid and Grants</u>						
	<u>External Loans</u>						
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
<u>240,256,467.90</u>	Internal Loans from Other Funds		<u>387,076,735.36</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(387,076,735.36)</u>
222,179,237.98	TOTAL REVENUE		233,173,104.75	0.00	0.00	0.00	(233,173,104.75)
	<u>LESS CAPITAL EXPENDITURE</u>						
655,905,784.41			<u>1,328,587,867.74</u>	<u>1,035,000,000.00</u>	1,035,000,000.00	0.00	(293,587,867.74)
	<u>OTHER CAPITAL PAYMENTS</u>						
240,256,467.90	Repayments Internal Loans		<u>387,076,735.36</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(387,076,735.36)</u>
0.00	Repayments External Loans		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
896,162,252.31	TOTAL CAPITAL EXPENDITURE	10	<u>1,715,664,603.10</u>	<u>1,035,000,000.00</u>	1,035,000,000.00	0.00	(680,664,603.10)
0.00	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	0.00
(673,983,014.33)	Closing Balance		(1,482,491,498.35)	0.00	0.00	0.00	0.00

ORSU LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED AT 31ST DEC., 2023

	DETAILS				
		Actual 2023	Budget 2023	Variance	Actual 2022
1	Net share of statutory allocation for SJLGA	3,091,315,741.44	1,438,098,662.36	(1,653,222,079.08)	2,121,326,150.16
	Add: Deduction of source for loan repayment	0.00	0.00	0.00	0.00
	Share of Statutory &Other Agencies(NNPC Refund)	0.00	256,679,219.00	256,679,219.00	0.00
	Share of Joint Accounts Allocation(Excess Crude)	0.00	357,828,797.00	357,828,797.00	0.00
	Total (Gross) SJLGA Allocation to the Local Govt.	3,091,315,741.44	2,052,606,678.36	1,038,709,063.08	2,121,326,150.16
	VALUE ADDED TAX				
	Value Added Tax	0.00	482,982,662.07	482,982,662.07	0.00
	Total VALVE Added Tax	0.00	482,982,662.07	482,982,662.07	0.00

	DETAILS	2023		
		ACTUAL N'm	BUDGETED N'm	VARIANCE N'm
2	<u>B.STATE GOVT. INTERNALLY GEN. REVENUE</u>			
	Share of State Government Internally Generated Revenue	0.00	322,905,000.00	322,905,000.00
	Total State Government Internally Generated Revenue	0.00	322,905,000.00	322,905,000.00
3	<u>C.INTERNALLY GENERATED REVENUE:</u>			
3.1	<u>CAPITATION RATE:</u>			
	Current Capitation/Development Rate	0.00	3,000,000.00	3,000,000.00
	Arrears of Capitation Rate	0.00	1,000,000.00	1,000,000.00
	Sub-Total Capitation Rate	0.00	4,000,000.00	4,000,000.00
3.2	<u>PROPERTY RATE:</u>			
	Current Property/Tenement Rate	305,000.00	2,325,000.00	2,020,000.00
	Arrears of Property Rate	0.00	2,500,000.00	2,500,000.00
	Petrol Station	0.00	240,000.00	240,000.00
	Sub-Total Property Rate	305,000.00	5,065,000.00	4,760,000.00
3.3	<u>LICENSES, FINES AND FEES</u>			
	Towing of Vehicles Fees	0.00	200,000.00	200,000.00
	Obstruction and Nuisance Fees	0.00	431,000.00	431,000.00
	Bicycle License Fess	0.00	150,000.00	150,000.00
	Liquor License (Wine/ Beer)	0.00	750,000.00	750,000.00
	Native Liquor License	0.00	50,000.00	50,000.00
	Truck/Wheelbarrow License Fees	0.00	150,000.00	150,000.00
	Squatter/Hawkers Permit	0.00	480,000.00	480,000.00
	Motor Vehicles Emblems	0.00	2,000,000.00	2,000,000.00

Registration of Commercial Vehicles	0.00	1,000,000.00	1,000,000.00
Operational Business Permit	0.00	250,000.00	250,000.00
Native Tobacco Fees	0.00	2,000.00	2,000.00
Eating House License Fees	0.00	400,000.00	400,000.00
Kiosk License Fees	0.00	0.00	0.00
Bakery House License Fees	0.00	45,000.00	45,000.00
Identification and Oath Fees	0.00	4,150,000.00	4,150,000.00
Auctioneers License Fees	0.00	50,000.00	50,000.00
Canon Shooting License Fees	0.00	90,000.00	90,000.00
Customary Marriage Registration	0.00	1,500,000.00	1,500,000.00
Oil Mill License Fees	0.00	0.00	0.00
Entertainment/Drumming Fees	0.00	0.00	0.00
Control of Noise Permit	0.00	10,000.00	10,000.00
Naming of Street Registration Fees	0.00	100,000.00	100,000.00
Reg. of Associations, Clubs and Cultural Org. fees	0.00	150,000.00	150,000.00
Pound fees and Sale of Strayed Animals	0.00	400,000.00	400,000.00
Registration of Death and Birth	0.00	3,200,000.00	3,200,000.00
Sales of Tank Dislodging lines	0.00	15,000.00	15,000.00
Dispensary fees	0.00	2,400,000.00	2,400,000.00
Maternity fees	0.00	2,500,000.00	2,500,000.00
Maternity Leave fee	0.00	0.00	0.00
Environment sanitation fees	0.00	0.00	0.00
Sand Excavation	0.00	200,000.00	200,000.00
Reg. of Contractors fees	0.00	6,000,000.00	6,000,000.00
Tenders fees	0.00	1,500,000.00	1,500,000.00

	Cottage Industry fees	0.00	0.00	0.00
	Battery Charger Licence	0.00	250,000.00	250,000.00
	Cassava/Corn Grinding License Fees	0.00	56,000.00	56,000.00
	Palm Oil/Kernel Cracking Fees	0.00	50,000.00	50,000.00
	Ingredient Grinding License Fees	0.00	50,000.00	50,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	20,000.00	20,000.00
	Welding Machine License Fees	0.00	110,000.00	110,000.00
	Electronics Radio/Television Workshop License Fees	0.00	30,000.00	30,000.00
	Printing Press License Fees	0.00	50,000.00	50,000.00
	Wood Making and Carpentry Workshop License Fees	0.00	10,000.00	10,000.00
	Panel Beater License Fees	0.00	40,000.00	40,000.00
	Vehicle Spare Parts License	0.00	100,000.00	100,000.00
	Vulcanize License	0.00	25,000.00	25,000.00
	Clock/Watch Repair License	0.00	6,000.00	6,000.00
	Cloth Dyers License Fees	0.00	500.00	500.00
	Motor Mechanic License Fees	0.00	10,000.00	10,000.00
	Dry cleaners/Laundries License Fees	0.00	7,500.00	7,500.00
	Building materials license	0.00	0.00	0.00
	Photocopying duplicating services	0.00	10,000.00	10,000.00
	Surface Tank Kerosene License	0.00	5,000.00	5,000.00
	Block making machine fees	0.00	20,000.00	20,000.00
	Sewing Institute License Fees	0.00	0.00	0.00
	Hair Dressing/Barbing Salon License Fees	0.00	50,000.00	50,000.00
	Local Hair Barbing/Plating License Fees	0.00	30,000.00	30,000.00
	Building Registration Fees	0.00	50,000.00	50,000.00

	Sale of Unserviceable Store	0.00	55,000.00	55,000.00
	Building Plan Checking Fees	0.00	1,000,000.00	1,000,000.00
	Advert License	0.00	20,000.00	20,000.00
	Approval of Building Plan Fees	0.00	500,000.00	500,000.00
	Customary Right of Occupancy	<u>0.00</u>	<u>120,000.00</u>	<u>120,000.00</u>
	Sub-Total Licenses, Fines and Fees	0.00	30,848,000.00	30,848,000.00
3.4	<u>EARNINGS FROM COMMERCE:</u>			
	Market Toll/Stallage Fees	0.00	2,630,240.00	2,630,240.00
	Motor Park Toll	0.00	2,400,000.00	2,400,000.00
	Cattle/Goat Market Fess	0.00	1,200,000.00	1,200,000.00
	Slaughter House Fees	0.00	1,400,000.00	1,400,000.00
	Earnings from Agricultural Undertakings	0.00	5,850,000.00	5,850,000.00
	Earnings from Industrial Undertakings	<u>0.00</u>	<u>3,300,000.00</u>	<u>3,300,000.00</u>
	Sub-Total Earnings from Commerce	0.00	16,780,240.00	16,780,240.00
3.5	<u>RENT ON LOCAL GOVERNMENT PROPERTY:</u>			
	Rent on Local Government Quarters	0.00	0.00	0.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Local Government Landed Property	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Rent on Local Government Property	0.00	0.00	0.00
3.6	<u>INTEREST/REPAYMENTS AND DIVIDENDS:</u>			
3.6.1	<u>INTEREST/REPAYMENTS:</u>			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00

	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Interest/Repayments	0.00	0.00	0.00
3.6.2	<u>DIVIDENDS:</u>			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Dividends	0.00	0.00	0.00
	Grand Total Interest/Repayments and Dividends	0.00	0.00	0.00
3.7	<u>GRANTS/AID AND REIMBURSEMENTS:</u>			
3.7.1	<u>INTERNAL AID/GRANTS:</u>			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Internal Aid/Grants	0.00	0.00	0.00
3.7.2	<u>RE-IMBURSEMENTS:</u>			
	Re-imburement	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Re-imburement	0.00	0.00	0.00
	Grand Total Grants/Aid and Re-imburements	0.00	0.00	0.00
3.8	<u>MISCELLANEOUS REVENUE:</u>			
	Recovery of Losses and Overpayments	0.00	244,000.00	244,000.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	24,000.00	24,000.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

	Sub-Total Miscellaneous Revenue	0.00	268,000.00	268,000.00
	Grand Total Internally Generated Revenue	305,000.00	56,961,240.00	56,656,240.00
4	<u>OTHER REVENUE SOURCES</u>			
	Surplus from Sales of Government Property	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Other Revenue Sources	0.00	0.00	0.00
5	<u>PERSONNEL COST:</u>			
5.1	<u>CONSOLIDATED REVENUE FUND CHARGES:</u>			
	The Executive / Legislature	9,000,000.00	92,568,140.00	83,568,140.00
	Local .Govt. Devt. Areas (Coordinator & Members)	<u>12,600,000.00</u>	0.00	<u>(12,600,000.00)</u>
	Community Govt. Council (PG Allowances)	<u>15,750,000.00</u>	0.00	<u>(15,750,000.00)</u>
	Sub-Total Consolidated Revenue Fund Charges	37,350,000.00	92,568,140.00	55,218,140.00
5.2	<u>PERSONNEL EMOLUMNET:</u>			
	Administration	0.00	0.00	0.00
	Finance	0.00	0.00	0.00
	Medical and Health	0.00	0.00	0.00
	Planning Research and Statistics	0.00	0.00	0.00
	Social dev. Information & Sports	0.00	0.00	0.00
	Works, Transport and Housing	0.00	0.00	0.00
	Agriculture and Natural Resources	0.00	0.00	0.00
	Local Govt. Workers Salary (Automated Salary Payment System)	382,397,346.56	652,941,830.00	270,544,483.44
	Salaries/ Emoluments :- Primary Education(automated payment system)	265,557,700.16	0.00	(265,557,700.16)
	Salaries/ Emoluments :- Jnr Secondary Education(automated)	113,629,311.33	0.00	(113,629,311.33)
	Salaries and Allowances Council of Traditional Rulers	37,072,391.72	0.00	(37,072,391.72)

	Pensions and Gratuity for Local Govt. Retirees	262,856,750.48	<u>0.00</u>	(262,856,750.48)
	Sub-Total Personnel Cost	1,061,513,500.20	652,941,830.00	(408,571,670.20)
5.3	MISCELLANEOUS:			
	Nigeria Police	0.00	1,000,000.00	1,000,000.00
	Nigerian Security and Civil Defense Corps	0.00	4,300,000.00	4,300,000.00
	Donations, Financial/Christmas Rice to Aut. Communities	0.00	15,000,000.00	15,000,000.00
	State Security Service	0.00	500,000.00	500,000.00
	Support To Para Soccer Youth Sports Club	0.00	12,000,000.00	12,000,000.00
	Children' Day/National Day Celebration	0.00	3,000,000.00	3,000,000.00
	NYSC	0.00	1,500,000.00	1,500,000.00
	Other Done Programme	0.00	2,000,000.00	2,000,000.00
	JAAC Administration	0.00	6,500,000.00	6,500,000.00
	Sporting Activities/Ozuruimo Festival	0.00	1,000,000.00	1,000,000.00
	IrijiOrsu Celebration	0.00	500,000.00	500,000.00
	Contingencies/Imprest	0.00	3,500,000.00	3,500,000.00
	Local Government Vigilante	0.00	3,350,000.00	3,350,000.00
	Poverty Alleviate/Monthly Stipend To Disable	0.00	8,000,000.00	8,000,000.00
	Support to Special Education Schools	0.00	10,000,000.00	10,000,000.00
	Women August Meeting/Women Day Celebration	0.00	5,000,000.00	5,000,000.00
	Industrial Attachment Programme	0.00	500,000.00	500,000.00
	Support to Bureau of Local Government & CA	0.00	10,000,000.00	10,000,000.00
	Support to Local Govt. Pensions Board	0.00	5,000,000.00	5,000,000.00
	Local Government Election Miscellaneous	0.00	10,000,000.00	10,000,000.00
	Youth and Women Empowerment	0.00	12,000,000.00	12,000,000.00
	Skill Acquisition/Start-up Capital for Indigent	0.00	10,000,000.00	10,000,000.00

	COVID '19 Palliative to Community	0.00	12,000,000.00	12,000,000.00
	Others/Salary Arrears for 2010 Chairmen, Cllrs, Supvs	0.00	140,000,000.00	140,000,000.00
	CSDP Activities	0.00	2,000,000.00	2,000,000.00
	Monitoring of Projects	0.00	5,000,000.00	5,000,000.00
	INEC/ISIEC Election Assistance	0.00	2,000,000.00	2,000,000.00
	Support To Local Government Service Commission	0.00	2,000,000.00	2,000,000.00
	Capacity Building (Human Capital Development)	<u>0.00</u>	<u>10,000,000.00</u>	<u>10,000,000.00</u>
	Total Miscellaneous	0.00	297,650,000.00	297,650,000.00
5.4	<u>PERSONNEL ANALYSIS:</u>			
	Total Number of Employees at the Beginning of the Year	0		
	Total Number of Employees Employed in the Year	0		
	Total Number of Employees Retired/Transferred or Left During the Year	<u>0</u>		
	Total Number of Employees at the End of the Year	0		
6	<u>OVERHEAD COST:</u>			
6.1	<u>OVERHEAD COSTS BY FUNCTION:</u>			
	Travel and Transport	12,831,400.00	8,800,000.00	(4,031,400.00)
	Utility Services	0.00	1,600,000.00	1,600,000.00
	Telephone and Postal Services	17,100.00	550,000.00	532,900.00
	Stationery and Printing	8,321,810.00	4,047,750.00	(4,274,060.00)
	Maintenance of Office Furniture and Equipment	200,000.00	4,730,000.00	4,530,000.00
	Maintenance of Vehicle and Capital Assets	8,442,295.00	7,200,000.00	(1,242,295.00)
	Consultancy and Professional Services	0.00	5,622,700.00	5,622,700.00
	Grants, Contributions and Subventions	0.00	5,000,000.00	5,000,000.00
	Training, Staff Development and Welfare	0.00	10,800,000.00	10,800,000.00

	Entertainment and Hospitality	22,281,350.00	3,990,000.00	(18,291,350.00)
	Miscellaneous Expenses	26,668,932.11	8,500,000.00	(18,168,932.11)
	Provision of Service Materials	3,672,500.00	3,900,000.00	227,500.00
	Various Over Head expenses incurred by BLGCA ifo Local Govt. Councils	<u>104,980,357.94</u>	<u>0.00</u>	<u>(104,980,357.94)</u>
	Total Overhead Cost By Function	187,415,745.05	64,740,450.00	(122,675,295.05)
	Previous Years'Retired Advances	13,501,421.50	0.00	(13,501,421.50)
	Total Overhead Cost	173,914,323.55	64,740,450.00	(109,173,873.55)
6.2	<u>OVERHEAD COSTS BY SECTORS (DEPT):</u>			
	The Council	44,530,800.00	22,872,700.00	(21,658,100.00)
	Administration	10,751,400.00	14,300,000.00	3,548,600.00
	Finance	19,223,332.11	6,620,000.00	(12,603,332.11)
	Medical and Health	1,000,000.00	5,500,000.00	4,500,000.00
	Planning Research and Statistics	1,000,000.00	3,847,750.00	2,847,750.00
	Social Dev., Education, Information and Sports	1,720,000.00	3,100,000.00	1,380,000.00
	Works, Transport and Housing	1,459,855.00	4,400,000.00	2,940,145.00
	Agriculture and Natural Resources	2,750,000.00	4,100,000.00	1,350,000.00
	Various Over Head expenses incurred by BLGCA ifo Local Govt. Councils Across various Sectors	<u>104,980,357.94</u>	<u>0.00</u>	<u>(104,980,357.94)</u>
	Total Overhead Cost by Sector (Department)	187,415,745.05	64,740,450.00	(122,675,295.05)
7	<u>SECURITY VOTE</u>			
	Security Vote	<u>24,000,000.00</u>	<u>12,000,000.00</u>	<u>12,000,000.00</u>
	Total Security Vote	24,000,000.00	12,000,000.00	12,000,000.00

8	<u>INTEGRATED FARMS PROJECTS:</u>				
	Integrated Farms Projects		0.00	0.00	0.00
	Total Integrated Farms Projects		0.00	0.00	0.00
9	<u>CAPITAL PROJECT:</u>				
	Reconstruction and Renovation of Building		49,866,000.00	120,000,000.00	70,134,000.00
	Grading of Rural Roads		15,500,000.00	70,000,000.00	54,500,000.00
	Imo State Rural Road Joint Project		0.00	0.00	0.00
	Other Projects		0.00	845,000,000.00	845,000,000.00
	Contribution for Joint Project		<u>1,223,600,000.00</u>	<u>0.00</u>	<u>(1,223,600,000.00)</u>
	Various Capital expenditures incurred by BLGCA for Local Govt. Councils		<u>426,698,603.10</u>	<u>0.00</u>	<u>(426,698,603.10)</u>
	Total Capital Expenditure		1,715,664,603.10	1,035,000,000.00	(680,664,603.10)
	Unretired Advances on Projects		30,000.00	0.00	30,000.00
	Grand Total Capital Projects		1,715,694,603.10	1,035,000,000.00	(680,694,603.10)
10	<u>LIQUID ASSETS:</u>				
10.1	<u>CASH BALANCE:</u>				
	Cash-at-Hand			0.00	0.00
	Sub-Total Cash			0.00	0.00
10.2	<u>BANK BALANCE:</u>				
	<u>Name of Bank</u>	<u>Account Name</u>	<u>Account No.</u>		
	1. Zenith Bank Plc.	Salary Account	1012703877	72,372.81	80,385.19
	2. U.B.A Bank Plc.	Project Account	1022780899	95,103,984.80	15,947,659.83
	3. Zenith Bank	IGR Account	1013710753	26,664.01	26,664.01
	4. ECO	Project Account (undisclosed)	5093073279	14,207.66	14,207.66
	5. Zenith Bank	-do-	1012749891	435,768.80	435,768.80

	6. Zenith Bank	Integrated Farm Account	1013596511	174,302.94	174,302.94
	7. Zenith Bank	Project Account	1012747031	(878.18)	(878.18)
	8. U.B.A Bank Plc.	-do-	1019016721	2,464,095.61	2,464,095.61
	9. Zenith Bank Plc.	-do-	1011614091	<u>1,922.83</u>	<u>1,922.83</u>
	Sub-Total Bank			98,292,441.28	19,144,128.69
	Grand Total Liquid Assets			98,292,441.28	19,144,128.69
11	<u>SALARY ADVANCE</u>				
	Salary Advance			<u>0.00</u>	<u>0.00</u>
	Sub-Total Salary Advance			0.00	0.00
12	<u>IMPREST:</u>			2023	2022
1	Hon. UcheAgabiga			4,044,000.00	4,044,000.00
2	Iheagwu J.U.			530,000.00	530,000.00
3	Irodi K.I.			800,000.00	800,000.00
4	Duru R.O.			1,280,000.00	1,280,000.00
5	Osegbu J.A.			980,000.00	980,000.00
6	Ogbuji Jacinta			860,000.00	860,000.00
7	MaduNgozichi			560,000.00	560,000.00
8	Agoka F.O.			490,000.00	490,000.00
9	Durumba Charity			560,000.00	560,000.00
10	Ihejiagwa Peter Clinton			3,920,000.00	3,920,000.00
11	Ukwuoma R.E			281,000.00	281,000.00
12	Nkwocha Prince			230,000.00	230,000.00
13	Okonwko N.P.N.			310,000.00	310,000.00
14	Chiemeka H.C.			320,000.00	320,000.00
15	Pastor Okonkwo .C.			220,000.00	220,000.00

16	Ezemokwu S. and 9 other TC Member	5,086,000.00	5,086,000.00
17	Ogbenta V.I.	300,000.00	300,000.00
18	Isumere C.H.	630,000.00	630,000.00
19	Imoh Viola C.	610,000.00	610,000.00
20	OkwuomaPaulinus	315,000.00	315,000.00
21	Ihemeje C.C.	2,460,000.00	1,740,000.00
22	Umedi Ernest	300,000.00	300,000.00
23	Onunkwo Erick	420,000.00	420,000.00
24	Ohaturuonye Sampson	1,980,000.00	1,260,000.00
25	Eribe Esther	1,080,000.00	1,080,000.00
26	Agocha Camillus	420,000.00	420,000.00
27	Simon JudeIbeh	2,330,000.00	1,610,000.00
28	Ehirim Njideka	860,000.00	1,260,000.00
29	Okafor Michael Chuks	50,000.00	50,000.00
30	OnyekwereDonatus	50,000.00	50,000.00
31	Amaechi Tony	50,000.00	50,000.00
32	OgazierIfeyinwa	50,000.00	50,000.00
33	Okpara Emmanuel	50,000.00	50,000.00
34	NwamezieAhurunwa	50,000.00	50,000.00
35	OhuizuChizoba	50,000.00	50,000.00
36	OkorieChinweikeConel	50,000.00	50,000.00
37	Obioha Victor .U.	50,000.00	50,000.00
38	NwaekéNnamdi	50,000.00	50,000.00
39	Nwakaozor Vincent	50,000.00	50,000.00
40	Uba Edith	50,000.00	50,000.00

41	UbaHerbert Smart	4,500,000.00	4,500,000.00
42	Amadi K.I.	240,000.00	240,000.00
43	NjokuLivinus	220,000.00	220,000.00
44	Hon. Nnodimele Stainless	1,500,000.00	1,500,000.00
45	Egbuchulam Polycarp	720,000.00	0.00
46	Engr. Ossai Geoffrey Emmanuel	720,000.00	0.00
47	Alaeto CC	1,440,000.00	1,440,000.00
48	EmmUguru and 12 Other IMC members	1,040,000.00	1,040,000.00
49	Offor Christian	1,550,000.00	1,550,000.00
50	Ejimmadu Emmanuel	2,160,000.00	2,160,000.00
51	EzeMaryJoan	770,000.00	770,000.00
52	OguImmaculata	0.00	0.00
53	Nzeoma Lucy	1,065,000.00	1,065,000.00
54	Hon. Emma Ugwu	456,000.00	456,000.00
55	Hon. Clifford Mazi	456,000.00	456,000.00
56	Hon. Emmanuel Ike	456,000.00	456,000.00
57	Hon. Helen Okonkwo	456,000.00	456,000.00
58	Hon. OnyeamaSantu	456,000.00	456,000.00
59	Hon. Udeozor Emmanuel	456,000.00	456,000.00
60	Hon. Ibeto Alloy	456,000.00	456,000.00
61	Hon. Ibekaeme Friday	456,000.00	456,000.00
62	Hon. Esther Opara	456,000.00	456,000.00
63	Hon. Ojiaku Linus	456,000.00	456,000.00
64	Hon. Igwilo Lambert	456,000.00	456,000.00
65	Hon. Obinnakwere Edward	456,000.00	456,000.00

66	Hon. Osigwe Juliana	1,560,000.00	1,560,000.00
67	Obodozie Edwin	10,360,000.00	10,360,000.00
68	OssaiEgu	360,000.00	360,000.00
69	Igbokwe Rose	900,000.00	180,000.00
70	Osuji B.N.D	330,000.00	330,000.00
71	Hon. EzenwaOnyekachukwu	<u>1,586,000.00</u>	<u>2,286,000.00</u>
	Total Imprest	69,269,000.00	66,049,000.00
13	SERVICE ADVANCES:		
13.1	<u>PROJECT ADVANCE</u>		
	i. <u>INTEGRATED FARM PROJECT:</u>		
	a. Mr. Duru R.O.	<u>8,847,250.00</u>	<u>8,847,250.00</u>
	Sub-Total Integrated Farm Project	8,847,250.00	8,847,250.00
13.2	ii. <u>CHAPEL PROJECT:</u>		
	Hon. Ihejiagwu Peter Clinton	<u>10,550,000.00</u>	<u>10,550,000.00</u>
	Sub-Total Chapel Project	10,550,000.00	10,550,000.00
13.3	iii. <u>GRADING AND REHABILITATION OF ROAD</u>		
	a. Hon. Ihejiagwu Peter Clinton	2,000,000.00	2,000,000.00
	b. Engr. Osegbu J.A.	191,285,000.00	191,285,000.00
	c. Nanibond Service	20,000,000.00	20,000,000.00
	d. Umeli Ernest	5,500,000.00	5,500,000.00
	e. Engr. Ossai Geoffrey	<u>10,000,000.00</u>	<u>10,000,000.00</u>
	Sub-Total Road Grading and Rehabilitation of Road	228,785,000.00	228,785,000.00
13.4	iv. <u>CONSTRUCTION OF STADIUM:</u>		
	a. Ezona Construction	<u>3,000,000.00</u>	<u>3,000,000.00</u>

	Sub-Total Construction of Stadium	3,000,000.00	3,000,000.00
13.5	v. <u>SECRETARIAT COMPLEX:</u>		
	AnyionuOkeyV.	<u>20,000,000.00</u>	<u>20,000,000.00</u>
	Sub-Total Secretariat Complex	20,000,000.00	20,000,000.00
13.6	vi. <u>RENOVATION WORKS:</u>		
	Engr. Ossai Geoffrey	7,256,213.00	7,256,213.00
	Umeli Ernest	<u>15,390,611.00</u>	<u>15,390,611.00</u>
	Sub-Total Renovation Works	22,646,824.00	22,646,824.00
13.7	PERSONAL ADVANCES:	2023	2022
1	Ibeneme N.A.	4,072,304.39	4,072,304.39
2	Obebili Emilia N.	6,609.00	6,609.00
3	Igboasonye Peace	80,000.00	80,000.00
4	Ebuzor J.U.	960,000.00	960,000.00
5	Duruibe Charity	1,627,815.98	1,627,815.98
6	Nwachukwu O.A.	2,705,000.00	2,705,000.00
7	Akuwudike A.A.	120,000.00	120,000.00
8	Uzor J.N.	150,000.00	150,000.00
9	Okwara Linus	312,500.00	312,500.00
10	Ebighi Josephine	1,436,000.00	1,436,000.00
11	Ihemeje C.C.	669,000.00	669,000.00
12	NwajuObianuju	10,000.00	10,000.00
13	Oparajiaku Nelson	328,100.00	328,100.00
14	Madukwe F.M.	2,110,000.00	2,110,000.00
15	Anabaraonye D.N.	2,000.00	2,000.00
16	Anaele O.C.	2,693,150.00	2,693,150.00

17	MetuUzoma	592,000.00	592,000.00
18	Olebu R.N.	15,000.00	15,000.00
19	Amasiatu Evan	335,000.00	335,000.00
20	Ohargbulam Vitus	60,000.00	60,000.00
21	Dr. E.P. Nwagwu	610,000.00	610,000.00
22	Okwara Patrick	10,000.00	10,000.00
23	OhanusiClifford	43,400.00	43,400.00
24	Barr. Nduka I.C.	10,000.00	10,000.00
25	Emezuru P.E.	122,000.00	122,000.00
26	Oparajiaku Nelson	75,000.00	75,000.00
27	Ejemba I.U.	2,365,550.00	2,365,550.00
28	Kenneth Melugbo	57,225.66	57,225.66
29	Umeh Peter	25,000.00	25,000.00
30	Okafor Emmanuel	160,000.00	160,000.00
31	Ademipor S.N.	70,500.00	70,500.00
32	Ogbute Felix	195,850.00	195,850.00
33	Nnadi F.M.	2,431,140.00	2,431,140.00
34	Barr Kenneth Eze	1,375,000.00	1,375,000.00
35	IhuomaNnadi	500,000.00	500,000.00
36	Ndenko Val	1,145,000.00	1,145,000.00
37	Udoha P.N	5,772,093.27	5,772,093.27
38	Ezigbo K.E	4,500,000.00	4,500,000.00
39	Nnanna C .I	5,000,000.00	5,000,000.00
40	Onuoha A.I.	800,000.00	800,000.00
41	Iwuchukwu J.O.	3,130,000.00	3,130,000.00

42	John Iyekwe	125,000.00	125,000.00
43	Silas Mughara	85,000.00	85,000.00
44	Anthony Ngerem	65,000.00	65,000.00
45	Timothy Iwuoha	50,000.00	50,000.00
46	Henry Agoeme	100,000.00	100,000.00
47	Nwanocha Paulina	70,000.00	70,000.00
48	Opara H.A.	197,000.00	197,000.00
49	Ezenegu C.O.	50,000.00	50,000.00
50	Duru Faith	15,000.00	15,000.00
51	Ojiaku Justine	1,000,000.00	1,000,000.00
52	D.S.P. Uno Ethobi	35,400.00	35,400.00
53	NneomaNgozi E. Opara	169,500.00	169,500.00
54	Ndukwu Boniface	1,500.00	1,500.00
55	Udom John	8,000.00	8,000.00
56	Agim H.C.	34,300.00	34,300.00
57	Duru Richmond	460,000.00	460,000.00
58	Osegbu J.A.	1,764,000.00	1,764,000.00
59	IsumereChinyere	125,000.00	125,000.00
60	Imoh Viola C.	470,000.00	470,000.00
61	Ebighi G.M.	70,000.00	70,000.00
62	Nwokocha Emmanuel	195,000.00	195,000.00
63	Okpala Samuel	120,000.00	120,000.00
64	Adebowale Beatrice	160,000.00	160,000.00
65	Okpara Damian	1,000,000.00	1,000,000.00
66	Nwajiaku P.	2,300.34	2,300.34

67	Poly NdidiNwaezeOkeke	500,000.00	500,000.00
68	Ekwueme O.C.	10,000.00	10,000.00
69	Esiegbulem Casandra	25,000.00	25,000.00
70	EhirimNjideka	245,000.00	245,000.00
71	IhekoronyeNkechi	9,000.00	9,000.00
72	Hon. Herbert Smart Ubah	14,291,000.00	14,291,000.00
73	Umeh Peter	30,000.00	30,000.00
74	Nwajechi V.O.	55,000.00	55,000.00
75	Ibe Simon Jude	300,000.00	300,000.00
76	Onunkwo Eric	240,000.00	240,000.00
77	OchonmaChizoba	15,000.00	15,000.00
78	Ekweka Edith Mary	2,100,000.00	2,100,000.00
79	OnwuanagbuleEmeka	28,000.00	28,000.00
80	AgomaNwabugwuezie	20,000.00	20,000.00
81	EzeAfamAgugoesi	40,000.00	40,000.00
82	Onyekwere Sydney	5,000.00	5,000.00
83	Ugwuibe Deborah	56,000.00	56,000.00
84	Okafor Benjamin	850,000.00	850,000.00
85	ObinnaEgesimba	831,000.00	831,000.00
86	Obi Emmanuel	(5800)	(5800)
87	Opara H.A.	645,000.00	645,000.00
88	Nwokeji Jude	534,000.00	534,000.00
89	Amasiatu Evan	20,000.00	20,000.00
90	Amadi K.I.	97,000.00	97,000.00
91	NjokuLivinus	550,000.00	550,000.00

92	Nwosu Charles	25,000.00	25,000.00
93	Alex Onworji	400,000.00	400,000.00
94	Innocent Iwuagwu	51,100.00	51,100.00
95	Abara T.U.	10,000.00	10,000.00
96	Nnebue F.U.P.	710,000.00	710,000.00
97	Abara A.I.	145,180.00	145,180.00
98	Okoroegbe Helen	195,000.00	195,000.00
99	Timothy Ndukuba	10,000.00	10,000.00
100	Chief Law Ikedum	4,100.00	4,100.00
101	Nwogu F.N.	8,000.00	8,000.00
102	Anthony Onyebuchukwu	80,625.00	80,625.00
103	Mary C. Okoro	10,000.00	10,000.00
104	Ezenwa S.N.	36,000.00	36,000.00
105	Ibumere C.N.	10,000.00	10,000.00
106	Nnadi Nicholas	10,000.00	10,000.00
107	EzeukwuOzioma	10,000.00	10,000.00
108	Nwachukwu O.R.	50,000.00	50,000.00
109	Douglas Nwankwere	3,250,000.00	3,250,000.00
110	OkolieBenneth	833,033.00	833,033.00
111	Amaechi J.M.	1,026,414.04	1,026,414.04
112	Nduka Ignatius	475,000.00	475,000.00
113	Okoroegwu Agnes	450,000.00	450,000.00
114	Hon. Sir Joe Odiuka	300,000.00	300,000.00
115	OnyekwereSabinus E.	60,000.00	60,000.00
116	Durumba Charity	1,850,000.00	1,850,000.00

117	Barr. Eze Kenneth	25,000.00	25,000.00
118	Dr. E.E. Emeghara	2,955,000.00	2,955,000.00
119	Melugha K.U. and 83 others	160,000.00	160,000.00
120	Onyewuchukwu	135,000.00	135,000.00
121	EzeakalaChinedu	20,000.00	20,000.00
122	Madu N.	10,000.00	10,000.00
123	Victoria Ekesi	60,000.00	60,000.00
124	Joseph Akaraoha	10,000.00	10,000.00
125	Ogozieme Benedict	200,000.00	200,000.00
126	Nta Patience	148,500.00	148,500.00
127	Ireka R.A.	700,000.00	700,000.00
128	Hon. Andrew Chibuzor	150,000.00	150,000.00
129	Hon. Ngozi E. Okpara	5,000.00	5,000.00
130	Hon. Lizzy NgoziEzeorji	100,000.00	100,000.00
131	Hon. Nwadugwu Joseph	290,000.00	290,000.00
132	Oliver Okere	150,000.00	150,000.00
133	Reuben Onyeobi	30,000.00	30,000.00
134	UchennaNwokeafor	20,000.00	20,000.00
135	Martin Onyeukwu	45,000.00	45,000.00
136	Udegbu M.U.	80,000.00	80,000.00
137	Nwaigbo Blessing	282,950.00	282,950.00
138	EzeakolamCyinus C.	10,000.00	10,000.00
139	Mbajiaku A.O.	8,000.00	8,000.00
140	John Okoli	30,000.00	30,000.00
141	Timothy Onwuka	30,000.00	30,000.00

142	Nwadike G.C.	145,000.00	145,000.00
143	Mgbeokwu Albert	5,000.00	5,000.00
144	Chief (Mrs.) S.C. Odimegwu	4,700,000.00	4,700,000.00
145	Onyeonu D.I.	500,000.00	500,000.00
146	Akubuo Simon	15,000.00	15,000.00
147	UdochukwuEzeonyeikedi	356,000.00	356,000.00
148	Abuah Agatha	60,000.00	60,000.00
149	Azuma A.	65,000.00	65,000.00
150	Samson Udeh	110,000.00	110,000.00
151	Anabaraonye Kenneth	20,000.00	20,000.00
152	Jacob Tarrymore	5,000.00	5,000.00
153	Onukwo G.E.	500,000.00	500,000.00
154	Egole Pauline	269,000.00	269,000.00
155	NwabukwueMabel	20,000.00	20,000.00
156	Ogbatuo Felix	7,500.00	7,500.00
157	Oledibe Josephine	15,000.00	15,000.00
158	Okonkwo Christopher	5,000.00	5,000.00
159	IbenusiAdphina	5,000.00	5,000.00
160	Obeten Wilfred	20,000.00	20,000.00
161	Anyikamba Christopher	500,000.00	500,000.00
162	Ugochukwu Daniel	135,000.00	135,000.00
163	Ibeneme M.A.	494,350.00	494,350.00
163	Onyenemezu M.	7,000.00	7,000.00
164	Ezeunegbu A.C.	230,000.00	230,000.00
165	Amaechi Stanley	8,000.00	8,000.00

166	Nwankwo Esther	25,000.00	25,000.00
167	Okafor Michael	250,000.00	250,000.00
168	OnyekwereDonatus	250,000.00	250,000.00
169	AkwaekeNnamdi	250,000.00	250,000.00
170	Amaechi Tony	250,000.00	250,000.00
171	Ogazierelfeanyinwa	292,000.00	292,000.00
172	Okpara Emmanuel	540,000.00	540,000.00
173	OhuizuChizoba	410,000.00	410,000.00
174	NwamezieAhurunwa	405,000.00	405,000.00
175	OkoriesChinweke C.	250,000.00	250,000.00
176	Nwakaozor Vincent	200,000.00	200,000.00
177	Obioha Victor U	260,000.00	260,000.00
178	Ubah Edith	250,000.00	250,000.00
179	NdukwuIfeoma	1,710,000.00	1,710,000.00
180	AnyasorNjideka	30,000.00	30,000.00
181	Nnebuo Barth	6,500.00	6,500.00
182	Egwim Jane Chibugo	5,000.00	5,000.00
183	Mberekpe German	530,000.00	530,000.00
184	Ezikeojiaku Stanislaus	90,000.00	90,000.00
185	Akwuri Charity	(10,000.00)	(10,000.00)
186	Opara A.M.	25,000.00	25,000.00
187	Iwuoha Fabian	10,000.00	10,000.00
188	Obidikeoma William	70,000.00	70,000.00
189	UgwuekeLivinus	24,500.00	24,500.00
190	Ngoka F.O.	512,100.00	512,100.00

191	Onuoha P.C.	82,000.00	82,000.00
192	Durunnajiaku Jude	40,000.00	40,000.00
193	UkaigweChima	1,952.00	1,952.00
194	Hon. Joseph Okwuaka	200,000.00	200,000.00
195	Hon. Emma	300,000.00	300,000.00
196	Igwe Gerald	23,000.00	23,000.00
197	Chukwu B.C.	805,000.00	805,000.00
198	Ihe A.C.	20,000.00	20,000.00
199	Ihezuo Luke	17,000.00	17,000.00
200	J.O. Nwokeji	345,000.00	345,000.00
201	Emezurum P.C.	20,000.00	20,000.00
202	Emenike Simon	10,000.00	10,000.00
203	Odiga S.O.	90,000.00	90,000.00
204	Irodi K.I.	360,000.00	360,000.00
205	Ehirim P.O.	64,540.34	64,540.34
206	OhiaLovina	80,000.00	80,000.00
207	Amaechi Stanley	60,000.00	60,000.00
208	Okolie Felix	470,000.00	470,000.00
209	Ofule G.I.	90,000.00	90,000.00
211	Ibe E.N.	466,000.00	466,000.00
212	Umeihezuo Priscilla	10,000.00	10,000.00
213	JohnboscoNwokeji	205,000.00	205,000.00
214	NdukwuIfeanyi	195,000.00	195,000.00
215	Fabian Iwoha	193,000.00	193,000.00
216	Okonwko Richard	40,000.00	40,000.00

217	Aduwufor S.N.	20,000.00	20,000.00
218	Akudo E.O.	410,000.00	410,000.00
219	Chilaka Charity	230,300.00	230,300.00
220	Opara G.	235,000.00	235,000.00
221	Okoye Macdonald	4,000.00	4,000.00
222	Ogbuji J.C.	940,000.00	940,000.00
223	MaduNgozichi	530,000.00	530,000.00
224	Iheagwu J.U.	412,000.00	412,000.00
225	OdidikaTheophilus	272,000.00	272,000.00
226	Esonwanne Linus	13,650.00	13,650.00
227	Ogu Martine	100,000.00	100,000.00
228	Obi Emmanuel I.	12,500.00	12,500.00
229	Anthony I. Opara	6,000.00	6,000.00
230	Hon Charles Azubuike	13,000.00	13,000.00
231	Hon. Augustine Ozukwara	42,000.00	42,000.00
232	Hon. Anyaegbule Victor	50,000.00	50,000.00
233	Ihejiagwa Peter Clinton	339,554.39	339,554.39
234	Ihejiagwa Maria	300,000.00	300,000.00
235	Ukwuoma P.E.	237,000.00	237,000.00
236	Hon. Okonkwo Kingsley	3,000,000.00	3,000,000.00
237	Amaechi Stanley C.C	105,000.00	105,000.00
238	Osegbe, J.A.	242,746.93	242,746.93
239	Hon. UchennaOsigwe	50,000.00	50,000.00
240	Emma Uguru	1,575,000.00	1,575,000.00
241	Ihemeji, C.C.	4,000.00	4,000.00

242	Umeli Ernest	72,500.00	72,500.00
243	Emma Iburu	105,000.00	105,000.00
244	Hon. Emma Udezor	168,000.00	168,000.00
245	Offor Christian	150,000.00	150,000.00
246	JohnkasElewachi	133,000.00	133,000.00
247	Nzeonu Lucy	150,000.00	150,000.00
248	Ejimadu Emma	480,492.36	480,492.36
249	Obodozie Edwin	50,000.00	50,000.00
250	Egesou Edna	50,000.00	50,000.00
251	Osuji Basil	176,578.50	168,000.00
252	Engr. Ossai Geoffrey	2,105,000.00	2,105,000.00
253	Hon. EzenwaOnyekachukwu	2,687,445.61	1,387,445.61
254	Egbuchulam Polycarp	5,850,000.00	0.00
255	Mrs. Clara (O/C Payroll)	120,000.00	0.00
	Sub-Total Personal Advances	130,669,550.81	123,390,972.31
	Grand Total Service Advances	424,498,624.81	417,220,046.31

	DETAILS:	BALANCE B/D 2023 N'm	During Year N'm	Balance C/D N'm	2022 N'm
14	<u>UNREMITTED DEDUCTIONS:</u>				
14.1	<u>UNREMITTED TAXES:</u>				
	Pay as you earn (PAYE)	36,242,922.63	0.00	36,242,922.63	36,242,922.63
	Value added Tax (VAT)	357,250.00	0.00	357,250.00	357,250.00
	Withholding (Tax) (WHT)	357,250.00	0.00	357,250.00	357,250.00
	Education Fund	<u>947,790.88</u>	<u>0.00</u>	<u>947,790.88</u>	<u>947,790.88</u>

	Sub-Total Unremitted Taxes	37,905,213.51	0.00	37,905,213.51	37,905,213.51
14.2	<u>DEDUCTIONS FROM SALARY:</u>				
	NULGE Union Dues	12,505,850.44	0.00	12,505,850.44	12,505,850.44
	NULGE Welfare	1,933,336.12	0.00	1,933,336.12	1,933,336.12
	Staff Welfare Scheme	360,976.45	0.00	360,976.45	360,976.45
	MHWU	3,980,548.32	0.00	3,980,548.32	3,980,548.32
	NANNM	928,866.58	0.00	928,866.58	928,866.58
	NWS (Nurses Welfare Scheme)	276,721.10	0.00	276,721.10	276,721.10
	NULGE Motorcycle Loan	342,599.89	0.00	342,599.89	342,599.89
	SWS	<u>1,403,800.00</u>	<u>0.00</u>	<u>1,403,800.00</u>	<u>1,403,800.00</u>
	Sub-Total Unremitted Deduction	21,732,698.90	0.00	21,732,698.90	21,732,698.90
	Grand Total Unremitted Deduction	59,637,912.41	0.00	59,637,912.41	59,637,912.41
15	<u>DEPOSITS:</u>			2023 N'm	2022 N'm
1	Chairman ENTRACO Allowance			1,880,000.00	1,880,000.00
2	NYSC			10,000.00	10,000.00
3	Osegbu J.A.			200,000.00	200,000.00
4	Ihemeje Christopher			407,500.00	407,500.00
5	Ekesi Victoria			138,000.00	138,000.00
6	Ogbuji J.U.			102,618.24	102,618.24
7	Sundry Staff			5,179,432.90	5,179,432.90
8	Odibeli Emilia			2,439,821.36	2,439,821.36
9	Nta Patience			411,571.03	411,571.03
10	OkwaraOgechi			30,484.36	30,484.36
11	OgbonnaLoveline			10,321.00	10,321.00
12	Mgbemeje Rose			50,000.00	50,000.00
13	Nwagu Philip			81,310.42	81,310.42
14	Uzoetu Precious			21,138.70	21,138.70
15	Okeke Donald			(1,496.52)	(1,496.52)
16	Chikwendu Francisca			583,617.69	583,617.69
17	Unclaimed Salaries			583,617.69	583,617.69
18	Uncredited Cheques			30,681.32	30,681.32
19	Duru Richmond			148,000.00	148,000.00
20	EzenwakaOgochukwu			46,256.67	46,256.67
21	Uba Hope			46,256.67	46,256.67
22	ObiohaNneka			<u>46,256.67</u>	<u>46,256.67</u>
	Total Deposits			12,342,769.96	12,342,769.96

NTARY NOTES 2023

AL GOVERNMENT COUNCIL

TARY NOTE 1

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

ments Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES
9,713,866.77	21,453,742.02	8,622,673.01	18,881,305.16	3,100,000.00	3,089,365.98	98,346,948.14		4,500,000.00	35,558,216.92	4,248,363.00
9,713,866.77	21,370,616.31	8,623,205.15	18,886,892.09	3,100,000.00	3,089,365.98	128,2558,891.25	4,000,000.00	4,500,000.00	35,558,216.92	4,248,363.00
9,713,866.77	21,197,682.39	8,620,915.84	19,851,660.69	3,100,000.00	3,089,365.98	65,546,875.37	4,000,000.00	4,500,000.00	35,558,216.92	4,248,363.00
9,713,866.77	21,031,669.55	8,595,556.41	19,882,274.61	3,100,000.00	3,089,365.98	52,405,787.80	4,000,000.00	4,500,000.00	35,558,216.92	4,248,363.00
9,674,218.21	20,832,098.86	8,591,048.49	21,733,272.07	3,100,000.00	3,089,365.98	186,131,820.81	4,000,000.00	4,500,000.00	35,558,216.92	4,248,363.00
9,713,866.77	20,573,099.36	8,588,684.70	22,032,506.54	3,100,000.00	3,089,365.98	65,239,337.73	4,000,000.00	4,500,000.00	35,558,216.92	4,248,363.00
9,572,869.50	21,087,194.92	9,354,497.25	23,223,350.80	3,100,000.00	3,089,365.98	75,602,495.03	4,000,000.00	4,500,000.00	35,558,216.93	4,248,363.00
9,480,421.93	20,853,466.50	9,352,493.87	23,260,387.84	3,100,000.00	3,089,365.98	93,604,936.48	4,000,000.00	4,500,000.00	35,558,216.93	4,248,363.00
9,565,309.43	20,679,392.75	9,340,087.51	23,654,378.80	3,100,000.00	3,089,365.98	113,816,950.85	4,000,000.00	4,500,000.00	35,558,216.93	4,248,363.00
9,517,981.62	21,389,134.26	9,616,724.09	23,695,694.75	3,150,000.00	3,089,365.98	283,015,461.88	4,000,000.00	4,500,000.00	35,558,216.93	4,248,363.00
9,517,981.62	21,358,084.53	9,615,076.56	23,874,147.15	3,150,000.00	3,089,365.98	76,814,961.49	4,000,000.00	4,500,000.00	35,558,216.94	4,248,363.00
9,499,230.40	33,731,518.71	14,708,348.45	23,880,879.94	3,150,000.00	3,089,365.98	173,988,813.37	8,000,000.00	4,500,000.00	426,698,603.10	50,980,357.00
9,397,346.56	265,557,700.16	113,629,311.33	262,856,750.44	37,350,000.00	37,072,391.76	1,412,773,280.20	48,000,000.00	54,000,000.00		

fers from the State Joint Local Government Account (SJLGA) Account was the actual receipts from the Federal Account Allocation Committee (FACC)

Supplementary Note 2:

	INTERNALLY GENERATED REVENUE (IGR):	2023 N'm	2022 N'm
	<u>MONTH:</u>		
	January	0.00	0.00
	February	0.00	0.00
	March	0.00	0.00
	April	0.00	0.00
	May	305,000.00	0.00
	June	0.00	0.00
	July	0.00	0.00
	August	0.00	0.00
	September	0.00	0.00
	October	0.00	0.00
	November	0.00	0.00
	December	0.00	0.00
	Total	305,000.00	0.00

EXPLANATORY NOTES 2023

ORSU Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,098,863,500.20
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.10
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	104,980,357.94
	TOTAL	3,091,315,741.44

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	382,397,346.56
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.11
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.33
4	Salaries and Allowances of Political Office Holders.	37,350,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.69
6	Pensions to Local Govt. Retired Staff.	262,856,750.51
	TOTAL	1,098,863,500.20

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:

S/No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	54,000,000.00
2	Over Head Cost Released to Council of Traditional Rulers .	27,322,450.90
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of PAYE Deductions to Authorized Agency	
6	Release of Imprests to Local Government Officials	24,000,000.00
7	Release of Security Vote	24,000,000.00
8	Others overhead expenses direct incurred from releases to Local Government Councils	34,139,090.82
	TOTAL	187,415,745.05

4. 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 :

S/No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,223,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,745,697.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,876,170.37
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	65,366,000.00
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,715,664,603.10



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF ORU EAST
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

ORU EAST LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Oru East Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December, 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

Actual Interest on Loans and other Bank commissions charged on Bank Accounts during the year shall be treated as a payment and disclosed under interest payments.

10. Advances

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

11. Statement of Cash Flow

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

The Cash flow Statement consists of three (3) Sections:

- a. **Operating Activities Section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. **Investing Activities Section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing Activities Section** comprised 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 revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), Transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral 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.

IMO STATE OF NIGERIA



ORU EAST LOCAL GOVERNMENT

Telegrams _____
Telephone _____
Our Ref:.....
Your Ref:.....

.....Department
Local Government Headquarters,
Omuma.
Date:02/01/2024

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Oru East Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2021 as amended. The Financial Reports comply with International Public Sector Accounting Standards (IPSAS) Cash basis.

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

Signed
Treasurer

Date:02/01/2024..

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2021 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of Oru East Local Government Council as at 31st December, 2023, the result of the operation and cash flows for the year ended 31st December, 2023.

.....
Treasurer

.....
Chairman

Date...02/01/2024.....

Date: 2nd January 2024

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF ORU EAST LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023

In compliance with the Provisions of Section 129 Subsection 1-2 of Imo State Local Government Administration Law No. 15 of 2000 as amended. The Accounts of Oru East Local Government Council for the year ended 31st December, 2023 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of Section 125(2) and Section 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended, the Imo State Audit Law 2021 and in accordance with the International Public Sector Accounting Standards (IPSAS) cash basis

RESPONSIBILITY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund, 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 errors. 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

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref:

Our Ref: LGC/37/B/Vol. II/2024

(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
28TH June 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Oru East Local Government Council of Imo State for the year ended 31st December, 2023 have been examined in accordance with the Provisions of Sections 125(2), 316 of the 1999 Constitution of Federal Republic of Nigeria, Sections 129(1) and 130(2); (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended, the Imo State Audit Law 2021 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 evidence 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 Council as well as evaluating the overall Financial Statements presentation and disclosures as well as evaluating the overall Financial Statements presentation and disclosures

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACarb.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State.

ORU EASTLOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT NO. 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET 2023		Notes	2023 N'm	2022 N'm
	<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>			
	<u>Receipts:</u>			
2,977,317,730.00	Statutory Allocation from SJLGA	1	3,136,885,745.81	2,144,713,703.76
14,144,810.00	State Government Internally Generated Revenue (IGR)	2		0.00
	<u>Internally Generated Revenue:</u>	3		
5,833,000.00	Capitation Rate		2,600.00	7,000.00
3,890,000.00	Property Rate		510,000.00	470,000.00
40,946,800.00	Licenses, Fines, Fees and Royalty		2,067,500.00	1,831,700.00
5,893,500.00	Earnings from Commerce		0.00	88,000.00
0.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
675,000.00	Miscellaneous		0.00	500,000.00
57,238,300.00	Total Internally Generated Revenue		2,580,100.00	2,896,700.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
3,048,700,840.00	Total Inflow from Operating Activities (A)		3,139,465,845.81	2,147,610,403.76
	<u>Payments:</u>			
634,359,790.00	Personnel Cost	5	1,127,933,504.56	1,082,924,605.11
369,700,000.00	Overhead Cost	6	252,476,197.22	86,035,325.58
0.00	Security Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farms Projects	8	0.00	40,000.00
2,013,027,230.00	Capital Expenditure	9	1,650,298,603.10	943,684,852.31
0.00	Interest Payment	10	0.00	0.00
3,035,087,020.00	Total Outflow from Operating Activities (B)		3,054,708,304.88	2,136,684,783.00
13,613,820.00	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		84,757,540.93	10,925,620.76

	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
<u>0.00</u>	Dividends Received		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
<u>0.00</u>	Repayment of Loans		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Financing Activities		0.00	0.00
0.00	Net Cash Flow for the Year Activities		84,757,540.93	10,925,620.76
0.00	Cash and its Equivalent as at 1/1/2023		21,966,352.39	11,040,731.63
0.00	Cash and its Equivalent as at 31/12/23		106,723,893.32	21,966,352.39

ORU EAST LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT NO. 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023

	Notes	2023 N'm	2022 N'm
<u>ASSETS:</u>			
<u>Liquid Assets:</u>			
Cash	11	6,834.00	9,214.70
Bank	12	<u>106,717,059.32</u>	<u>21,957,137.69</u>
Total Liquid Assets (A)		106,723,893.32	21,966,352.39
<u>Investments and Other Cash Assets:</u>			
Salary Advance	13	0.00	0.00
imprest	14	38,525,750.00	30,225,750.00
Service Advance	15	533,305,288.96	587,505,288.96
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	<u>0.00</u>
Total Investments and Other Cash Assets (B)		571,831,038.96	617,731,038.96
TOTAL ASSETS C = (A + B)		678,554,932.28	639,697,391.35
<u>LIABILITIES:</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		664,052,263.25	625,194,722.32
Unremitted Deductions	16	14,502,669.03	14,502,669.03
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	<u>0.00</u>
TOTAL PUBLIC FUNDS (D)		678,554,932.28	639,697,391.35
<u>External and Internal Loans:</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		<u>0.00</u>	<u>0.00</u>
TOTAL EXTERNAL& INTERNAL LOANS (E)		0.00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	0.00	0.00
Total Other Liabilities (F)		0.00	0.00
TOTAL LIABILITIES G = (D + E +F)		678,554,932.28	639,697,391.35

ORU EAST LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT NO. 3 - STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
588,257,151.56	OPENING BALANCE 1/1/22		625,194,722.32	0.00	0.00	0.00	(625,194,722.32)
	<u>ADD REVENUE:</u>						
2,144,713,703.76	Statutory Allocation from SJLGA	1	3,136,885,745.81	2,977,317,730.00	2,977,317,730.00	0.00	(159,568,015.81)
0.00	State Government IGR	2	0.00	14,144,810.00	14,144,810.00	0.00	14,144,810.00
	<u>INTERNALLY GENERATED REVENUE:</u>	3					
7,000.00	Capitation Rate		2,600.00	5,833,000.00	5,833,000.00	0.00	5,830,400.00
470,000.00	Property Rate		510,000.00	3,890,000.00	3,890,000.00	0.00	3,380,000.00
1,831,700.00	Licenses, Fines, Fees and Royalty		2,067,500.00	40,946,800.00	40,946,800.00	0.00	38,879,300.00
88,000.00	Earnings from Commerce		0.00	5,893,500.00	5,893,500.00	0.00	5,893,500.00
0.00	Rent on Local Govt. Property		0.00	0.00	0.00	0.00	0.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
500,000.00	Miscellaneous		0.00	675,000.00	675,000.00	0.00	675,000.00
2,896,700.00	Total Internally Generated Revenue		2,580,100.00	57,238,300.00	57,238,300.00	0.00	54,658,200.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00	0.00	0.00	0.00
2,735,867,555.32	Total Revenue (A)		3,764,660,568.13	3,048,700,840.00	3,048,700,840.00	0.00	(715,959,728.13)
	<u>EXPENDITURE:</u>						
1,082,924,605.11	Personnel Cost	5	1,127,933,504.56	634,359,790.00	634,359,790.00	0.00	(493,573,714.56)
99,083,375.58	Overhead Cost	6	261,775,708.22	369,700,000.00	369,700,000.00	0.00	107,924,291.78
928,664,852.31	Capital Expenditure	10	1,710,899,092.10	2,031,027,230.00	2,031,027,230.00	0.00	320,128,137.90
2,110,672,833.00	Total Expenditure (B)		3,100,608,304.88	3,035,087,020.00	3,035,087,020.00	0.00	(65,521,284.88)
625,194,722.32	OPERATING BALANCE		664,052,263.25	13,613,820.00	13,613,820.00	0.00	(650,438,443.25)
	<u>APPROPRIATIONS/TRANSFERS:</u>						
625,194,722.32	Transfer to Capital Development Fund		664,052,263.25	13,613,820.00	13,613,820.00	0.00	(650,438,443.25)

625,194,722.32	Closing Balance		664,052,263.25	13,613,820.00	13,613,820.00	0.00	(650,438,443.25)

ORU EASTLOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT NO. 4 - STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
(126,154,051.98)	Opening Balance as at 1/1/2023		(189,367,714.07)	0.00	0.00	0.00	189,367,714.07
	<u>ADD REVENUE:</u>						
625,194,722.32	Transfer From Consolidated Revenue Fund		664,052,263.25	0.00	0.00	0.00	(664,052,263.25)
0.00	Aid and Grants		0.00	0.00	0.00	0.00	0.00
0.00	External Loans		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans (Promissory Notes)		0.00	0.00	0.00	0.00	0.00
240,256,467.90	Internal Loans from Other Funds		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
739,297,138.24	TOTAL REVENUE		861,761,284.54	0.00	0.00	0.00	(861,761,284.54)
	<u>LESS CAPITAL EXPENDITURE</u>						
688,408,384.41	Capital Expenditure Sector		1,323,822,356.74	2,031,027,230.00	2,031,027,230.00	0.00	707,204,873.26
	<u>OTHER CAPITAL PAYMENTS</u>						
240,256,467.90	Repayments Internal Loans		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
928,664,852.31	TOTAL CAPITAL EXPENDITURE	10	1,710,899,092.10	2,031,027,230.00	2,031,027,230.00	0.00	320,128,137.90
0.00	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	0.00
(189,367,714.07)	Closing Balance		(849,137,807.75)	0.00	0.00	0.00	

ORU EAST LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS		2023			2022
			Actual N'm	Budgeted N'm	Variance N'm	Actual N'm
1	<u>A - SHARE OF STATUTORY ALLOCATION FROM SJLGA</u>					
	Net Share of Statutory Allocation from SJLGA		3,136,885,745.81	2,210,045,320.00	926,840,425.81	2,144,713,703.76
	<u>Add:</u> Deduction at Source for Loan Repayment		0.00	0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	0.00	0.00	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)		<u>0.00</u>	<u>221,807,160.00</u>	<u>221,807,160.00</u>	<u>0.00</u>
	Total (Gross) SJLGA Allocation to the Local Government		1,441,273,280.20	2,431,852,480.00	(705,033,265.81)	2,144,713,703.76
	<u>VALUE ADDED TAX:</u>					
	Share of Value Added Tax		<u>0.00</u>	<u>545,465,250.00</u>	<u>545,465,250.00</u>	<u>0.00</u>
	Total Value Added Tax		0.00	545,465,250.00	545,465,250.00	0.00

	DETAILS	2023		
		ACTUAL N'm	BUDGETED N'm	VARIANCE N'm
2	B STATE GOVT. INTERNALLY GEN. REVENUE			
	Share of State Government Internally Generated Revenue		14,144,810.00	14,144,810.00
	Total State Government Internally Generated Revenue		14,144,810.00	14,144,810.00
3	C INTERNALLY GENERATED REVENUE:			
3.1	CAPITATION RATE:			
	Current Capitation/Development Rate	2,600.00	4,240,400.00	4,237,800.00
	Arrears of Capitation Rate	0.00	1,592,400.00	1,592,400.00
	Sub-Total Capitation Rate	2,600.00	5,833,000.00	5,830,400.00
3.2	PROPERTY RATE:			
	Current Property/Tenement Rate	510,000.00	2,500,000.00	990,000.00
	Arrears of Property Rate	0.00	1,390,000.00	600,000.00
	Petrol Station	0.00	0.00	0.00
	Sub-Total Property Rate	510,000.00	3,890,000.00	1,590,000.00
3.3	LICENSES, FINES AND FEES			
	Towing of Vehicles Fees	0.00	2,000,000.00	2,000,000.00
	Obstruction and Nuisance Fees	0.00	0.00	0.00
	Bicycle License Fess	0.00	825,800.00	825,800.00
	Liquor License (Wine/ Beer)	0.00	550,000.00	550,000.00
	Native Liquor License	0.00	240,000.00	240,000.00
	Truck/Wheelbarrow License Fees	0.00	420,000.00	420,000.00
	Squatter/Hawkers Permit	0.00	159,000.00	159,000.00
	Motor Vehicles Emblems	0.00	260,000.00	260,000.00
	Registration of Commercial Vehicles	0.00	2,650,000.00	2,650,000.00
	Operational Business Permit	3,000.00	2,392,000.00	2,389,000.00
	Slaughter House Fees	0.00	0.00	0.00
	Eating House License Fees	0.00	350,000.00	350,000.00
	Kiosk License Fees	0.00	150,000.00	150,000.00
	Bakery House License Fees	0.00	236,000.00	236,000.00
	Identification and Oath Fees	1,815,000.00	7,018,000.00	5,203,000.00
	Auctioneers License Fees	0.00	0.00	0.00
	Canon Shooting License Fees	0.00	0.00	0.00
	Customary Marriage Registration	5,000.00	2,650,000.00	2,645,000.00
	Oil Mill License Fees	0.00	0.00	0.00
	Entertainment/Drumming Fees	0.00	0.00	0.00
	Temporary Booth/Structure Permit	0.00	3,604,000.00	3,604,000.00
	Naming of Street Registration Fees	5,000.00	70,500.00	65,500.00
	Reg. of Associations, Clubs and Cultural Organization fees	15,000.00	200,000.00	185,000.00
	Pound fees and Sale of Strayed Animals	0.00	300,000.00	300,000.00
	Registration of Death and Birth	2,350.00	539,000.00	536,650.00
	Sales of Tank Dislodging lines	0.00	0.00	0.00
	Dispensary fees	80,550.00	1,696,000.00	
	Maternity fees	91,600.00	3,233,000.00	3,141,400.00
	Maternity Leave fee	0.00	0.00	0.00
	Environment sanitation fees	0.00	1,420,000.00	1,420,000.00
	Sand Excavation	0.00	220,000.00	220,000.00
	Reg. of Contractors fees	0.00	2,840,000.00	2,840,000.00
	Tenders fees	0.00	4,030,000.00	4,030,000.00
	Cottage Industry fees	0.00	200,000.00	200,000.00
	Customary Right of Occupancy	0.00	782,900.00	782,900.00
	Presentation of Eze	50,000.00	0.00	50,000.00
	Palm Oil/Kernel Cracking Fees	0.00	120,000.00	120,000.00

	Ingredient Mill License	0.00	20,000.00	20,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	0.00	0.00
	Welding Machine License Fees	0.00	64,000.00	64,000.00
	Electronics Radio/Television Workshop License Fees	0.00	70,000.00	70,000.00
	Blacksmith Workshop License Fees	0.00	10,000.00	10,000.00
	Wood Making and Carpentry Workshop License Fees	0.00	30,000.00	30,000.00
	Panel Beater License Fees	0.00	25,000.00	25,000.00
	Vehicle Spare Parts License	0.00	0.00	0.00
	Vulcanize License	0.00	20,000.00	20,000.00
	Clock/Watch Repair License	0.00	0.00	0.00
	Cloth Dyers License Fees	0.00	0.00	0.00
	Cyclist/Okada License Fees	0.00	50,000.00	50,000.00
	Dry cleaners/Car wash license	0.00	0.00	0.00
	Building materials license	0.00	60,000.00	60,000.00
	Photocopying duplicating services	0.00	20,000.00	20,000.00
	Surface Tank Kerosene License	0.00	20,000.00	20,000.00
	Block making machine fees	0.00	10,000.00	10,000.00
	Sewing Institute License Fees	0.00	50,000.00	50,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	30,000.00	30,000.00
	Local Hair Barbing/Plating License Fees	0.00	30,000.00	30,000.00
	Approval of Building Plan Fees	0.00	180,000.00	180,000.00
	Sale of Unserviceable Store	0.00	90,000.00	90,000.00
	Building Registration License	0.00	160,000.00	160,000.00
	Advert License	0.00	291,600.00	291,600.00
	Hire of Heavy Equipment Charges	0.00	360,000.00	360,000.00
	Customary Right of Occupancy	0.00	200,000.00	200,000.00
	Sub-Total Licenses, Fines and Fees	2,067,500.00	40,946,800.00	38,879,300.00
3.4	EARNINGS FROM COMMERCE:			
	Market Toll/Stallage Fees	0.00	1,540,000.00	1,540,000.00
	Motor Park Toll	0.00	1,721,000.00	1,721,000.00
	Cattle/Goat Market Fess	0.00	150,000.00	150,000.00
	Slaughter House Fees	0.00	225,000.00	225,000.00
	Earnings from Agricultural Undertakings	0.00	2,257,500.00	2,257,500.00
	Earnings from Industrial Undertakings	0.00	0.00	0.00
	Sub-Total Earnings from Commerce	0.00	5,893,500.00	5,893,500.00
3.5	RENT ON LOCAL GOVERNMENT PROPERTY:			
	Rent on Local Government Quarters	0.00	0.00	0.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Local Government Landed Property	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	0.00	0.00	0.00
3.6	INTEREST/REPAYMENTS AND DIVIDENDS:			
3.6.1	INTEREST/REPAYMENTS:			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	0.00	0.00	0.00
3.6.2	DIVIDENDS:			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	0.00	0.00	0.00
	Grand Total Interest/Repayments and Dividends	0.00	0.00	0.00

3.7	GRANTS/AID AND REIMBURSEMENTS:			
3.7.1	INTERNAL AID/GRANTS:			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	0.00	0.00	0.00
3.7.2	RE-IMBURSEMENTS:			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	0.00	0.00	0.00
	Grand Total Grants/Aid and Re-imbursements	0.00	0.00	0.00
3.8	MISCELLANEOUS REVENUE:			
	Recovery of Losses and Overpayments	0.00	95,000.00	95,000.00
	Payment in Lieu of Resignation Notice	0.00	20,000.00	20,000.00
	Unclaimed Deposits- Salaries and Allowances	0.00	500,000.00	500,000.00
	Others	0.00	60,000.00	60,000.00
	Sub-Total Miscellaneous Revenue	0.00	675,000.00	675,500.00
	Grand Total Internally Generated Revenue	2,850,100.00	57,238,300.00	54,388,200.00
4	OTHER REVENUE SOURCES			
	Surplus from Sales of Government Property	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Other Revenue Sources	0.00	0.00	0.00
5	PERSONNEL COST:			
5.1	CONSOLIDATED REVENUE FUND CHARGES:			
	The Executive / Legislature	9,000,000.00	40,910,110.00	31,910,110.00
	Local Govt. Devt. Areas (Coordinator & Members)	21,000,000.00	0.00	(21,000,000.00)
	Community Govt. Council (PG Allowances)	12,000,000.00		(12,000,000.00)
	Sub-Total Consolidated Revenue Fund Charges	42,000,000.00	40,910,110.00	(1,089,890.00)
5.2	PERSONNEL EMOLUMNET:			
	Administration	0.00	0.00	0.00
	Finance	0.00	0.00	0.00
	Medical and Health	0.00	0.00	0.00
	Planning Research and Statistics	0.00	0.00	0.00
	Social dev. Information & Sports	0.00	0.00	0.00
	Works, Transport and Housing	0.00	0.00	0.00
	Agriculture and Natural Resources	0.00	0.00	0.00
	Local Govt. Workers Salary (Automated Salary Payment System)	406,817,350.91	593,449,680.00	186,632,429.09
	Salaries/ Emoluments :- Primary Education(automated payment system)	265,557,700.17	0.00	(265,557,700.17)
	Salaries/ Emoluments :- Jnr Secondary Education(automated)	113,629,311.33	0.00	(113,629,311.33)
	Salaries and Allowances Council of Traditional Rulers	37,072,391.72	0.00	(37,072,391.72)
	Pensions and Gratuity for Local Govt. Retirees	262,856,750.48	0.00	(262,856,750.48)
	Sub-Total Personnel Cost	1,085,933,504.56	593,449,680.00	(492,483,824.56)
5.3	MISCELLANEOUS:			
	Nigeria Police	0.00	2,600,000.00	2,600,000.00
	Nigerian Security and Civil Defense Corps	0.00	2,200,000.00	2,200,000.00
	Donations and Financial Assistance	0.00	1,800,000.00	1,800,000.00
	Agric. Shows/Exhibition	0.00	800,000.00	800,000.00
	Support To Para, Heartland , Youth Sports Club	0.00	20,000,000.00	20,000,000.00

	Children' Day/National Day Celebration	0.00	2,200,000.00	2,200,000.00
	NYSC	0.00	800,000.00	800,000.00
	Imo Women Day Celebration	0.00	2,000,000.00	2,000,000.00
	JAAC Administration	0.00	6,500,000.00	6,500,000.00
	Christmas Support	0.00	2,000,000.00	2,000,000.00
	Support to Local Government Pensions Board	0.00	20,000,000.00	20,000,000.00
	Contingencies/Imprest	0.00	4,000,000.00	4,000,000.00
	Local Government Vigilante	0.00	2,700,000.00	2,700,000.00
	Poverty Alleviate/Monthly Stipend To Disable	0.00	800,000.00	800,000.00
	Support to Special Education Schools	0.00	10,000,000.00	10,000,000.00
	August Meeting	0.00	2,100,000.00	2,100,000.00
	Budget Meeting	0.00	2,000,000.00	2,000,000.00
	Support to Bureau of Local Government & CA	0.00	10,000,000.00	10,000,000.00
	Support to Local Govt. Service Commission	0.00	5,000,000.00	5,000,000.00
	Purchase of Fertilizer/Distribution at Subsidized Rate	0.00	500,000.00	500,000.00
	Youth and Women Empowerment	0.00	5,000,000.00	5,000,000.00
	Skill Acquisition/Start-up Capital for Indigent	0.00	8,000,000.00	8,000,000.00
	COVID '19 Palliative to Community	0.00	12,000,000.00	12,000,000.00
	Others/Salary Arrears for 2010 Chairmen, Cllrs, Supvs	0.00	177,300,000.00	177,300,000.00
	Poverty Alleviation/Youth Empowerment	0.00	8,000,000.00	8,000,000.00
	Monitoring of Projects	0.00	5,000,000.00	5,000,000.00
	Total Miscellaneous	0.00	313,300,000.00	313,300,000.00
5.4	PERSONNEL ANALYSIS:			
	Total Number of Employees at the Beginning of the Year			
	Total Number of Employees Employed in the Year			
	Total Number of Employees Retired/Transferred or Left During the Year			
	Total Number of Employees at the End of the Year			
6	OVERHEAD COST:			
6.1	OVERHEAD COSTS BY FUNCTION:			
	Travel and Transport	18,586,200.00	9,865,000.00	(8,721,200.00)
	Utility Services	926,000.00	730,000.00	(196,000.00)
	Telephone and Postal Services	650,000.00	935,000.00	285,000.00
	Stationery and Printing	11,387,500.00	9,710,000.00	(1,677,500.00)
	Maintenance of Office Furniture and Equipment	17,788,000.00	5,400,000.00	(12,388,000.00)
	Maintenance of Vehicle and Capital Assets	14,700,517.00	6,935,000.00	7,765,517.99
	Consultancy and Professional Services	7,251,333.00	2,025,000.00	(5,226,333.00)
	Grants, Contributions and Subventions	0.00	0.00	0.00
	Training, Staff Development and Welfare	25,800,000.00	12,085,000.00	(13,715,000.00)
	Entertainment and Hospitality	9,310,500.00	2,910,000.00	(6,400,500.00)
	Miscellaneous Expenses	7,808,800.00	2,105,000.00	(5,703,800.00)
	Provision of Service Materials	6,586,500.00	3,700,000.00	(2,886,500.00)
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils	140,980,357.95	0.00	140,980,357.95
	Total Overhead Cost By Function	261,775,708.22	56,400,000.00	(205,375,708.22)
	Previous Year's Retirement	9,299,510.73	0.00	9,299,510.73
	Total Overhead Cost	252,476,197.22	56,400,000.00	(196,076,197.49)
6.2	OVERHEAD COSTS BY SECTORS (DEPT):			
	The Council	34,605,350.00	19,600,000.00	(19,005,350.00)
	Administration	22,270,000.00	8,388,000.00	(3,882,000.00)
	Finance	18,890,000.00	7,100,000.00	(11,790,000.00)
	Medical and Health	19,055,000.00	5,750,000.00	(1,305,000.00)
	Planning Research and Statistics	5,700,000.00	4,600,000.00	(1,100,000.00)
	Social Dev., Education, Information and Sports	5,880,000.00	1,220,000.00	(4,660,000.00)
	Works, Transport and Housing	8,750,000.00	4,600,000.00	(4,150,000.00)
	Agriculture and Natural Resources	5,645,000.00	3,830,000.00	(1,815,000.00)
	Various Over Head expenses incurred by BLGCA for Local			

	Govt. Councils Across various Sectors	140,980,357.95	0.00	140,980,357.95
	Total Overhead Cost by Sector (Department)	261,775,708.22	56,400,000.00	(205,375,708.22)
7	<u>SECURITY VOTE</u>			
	Security Vote	24,000,000.00	0.00	24,000,000.00
	Total security Vote	24,000,000.00	0.00	24,000,000.00
8	<u>INTEGRATED FARMS PROJECTS:</u>			
	Integrated Farms Projects	0.00	0.00	0.00
	Total Integrated Farms Projects	0.00	0.00	0.00
10	<u>CAPITAL EXPENDITURE:</u>			
	Provision of Electricity	0.00	20,920,960.00	20,920,960.00
	Renovation of Office Building	0.00	184,240,000.00	184,240,000.00
	Imo State Rural Road Joint Project	1,223,600,000.00	0.00	1,223,600,000.00
	Other Projects	60,600,489.00	1,825,866,270.00	1,765,265,781.74
	Various Capital expenditures incurred by BLGCA for Local Govt. Councils	426,698,603.10	0.00	(426,698,603.10)
	Total Capital Expenditure	1,710,899,092.10	2,031,027,230.00	320,128,137.90
	Unretired Advances on Projects	60,600,489.00	0.00	60,600,489.00
	Grand Total Capital Projects	1,650,298,603.10	2,031,027,230.00	380,728,626.90
	<u>LIQUID ASSETS</u>			
	This represents closing balance of cash-at-hand and held in Banks			
			2023	2022
11	<u>CASH BALANCE:</u>			
	Cash-at-Hand		6,834.00	9,214.70
	Total Cash		6,834.00	9,214.70
12	<u>BANK BALANCE:</u>			
	<u>Name of Bank</u>	<u>Account Name</u>	<u>Account Number</u>	
	Zenith Bank Plc.	Salary Account	1012906070	2,235,317.90
	Zenith Bank Plc.	-do-	101080950	3,919.24
	Zenith Bank Plc.	Project/Salary Account	1013792557	(33,789.59)
	UBA Plc.	Salary Account	1019024786	334,537.19
	UBA Plc.	Rescue Mission Project	1020133374	299.56
	Access Bank Plc.	Integrated Farm Project	0036777551	9,346.65
	Access Bank Plc.	Not Disclosed	0034249919	1,473.26
	Access Bank Plc.	-do-	0027684516	9,894.31

	Access Bank Plc.	-do-	0027878603	8,932.32	8,932.32
	Access Bank Plc.	-do-	0072618285	7,980,927.53	7,980,927.53
	Access Bank Plc.	IGR Account	0013911273	43,234.74	43,234.74
	Zenith Bank Plc.	Other Charges	1013447888	2,735.16	2,735.16
	Unity Bank Plc.	Oru East Peoples Project	0030585016	408,203.55	408,203.55
	Zenith Bank Plc.	Project Account	1016504223	89,300.67	(2,794.86)
	UBA Plc.	Shared Prosperity	1022780909	<u>95,622,726.83</u>	<u>10,954,900.73</u>
				106,717,059.32	21,957,137.69
	Grand Total Liquid Assets			106,723,893.32	21,966,352.39

13	<u>SALARY ADVANCE:</u>	2023	2022
	Salary Advance	0.00	0.00
	Total Salary Advance	0.00	0.00
14	<u>IMPREST:</u>		
	1. Barr. AmagwulaObinna	840,000.00	840,000.00
	2. Prince LasbreyOkeke	600,000.00	600,000.00
	3. EzeobaEzebuka	70,000.00	70,000.00
	4. Duru Jude	270,000.00	270,000.00
	5. Nnaomalfeanyi	70,000.00	70,000.00
	6. Okafor Cecilia	70,000.00	70,000.00
	7. NwannejiChikezie	70,000.00	70,000.00
	8. Obieze Godwin	70,000.00	70,000.00
	9. NwataChikezie	300,000.00	300,000.00
	10. Hon. NkennaNzeruo	600,000.00	600,000.00
	11. Dike R. O	840,000.00	840,000.00
	12. Irojiogu O	2,000,000.00	1,060,000.00
	13. Obodozie Edwin	2,245,000.00	2,245,000.00
	14. Nwadike G. C	600,000.00	600,000.00
	15. Obiechefu L.C	360,000.00	360,000.00
	16. Eke Peter .C	360,000.00	360,000.00
	17. Hon. Barr. DuruEvaristus	710,750.00	710,750.00
	18. Hon. Justus Ifeanyi	600,000.00	600,000.00
	19. Hon. Augustina Obieze	600,000.00	600,000.00
	20. UgoezeDurueburuo N. E	810,000.00	810,000.00
	21. Okere, E. C	3,480,000.00	2,040,000.00
	22. Onyeokoro Edith	360,000.00	360,000.00
	23. Hon. Uzodinma Ferdinand	2,400,000.00	2,400,000.00
	24. Hon. PhilomenaOnyebuchibeya	1,000,000.00	1,000,000.00

	25. Arugburuo M. F	50,000.00	50,000.00
	26. Pastor Ebubechukwu	200,000.00	200,000.00
	27. Hon. Umemba Augustine	150,000.00	150,000.00
	28. Aympna .O. N. Mbiamezie	6,430,000.00	6,430,000.00
	29. Prince Reginald Nwokeji	1,650,000.00	1,650,000.00
	30. Egbuchulam Polycap	360,000.00	120,000.00
	31. Engr. Ezeanya Reginald	1,440,000.00	720,000.00
	32. IkeriChukwuka D.	1,440,000.00	720,000.00
	33. Onyenobi Chinyere	1,440,000.00	720,000.00
	34. Ekeugwo Gladys	1,440,000.00	720,000.00
	35. AmakiheScholastica	150,000.00	150,000.00
	36. EmekwuruMirian	280,000.00	280,000.00
	37. Lady OgbonnaOgechi	350,000.00	350,000.00
	38. EzikeCalista C.	120,000.00	120,000.00
	39. Oledika Emmanuel	480,000.00	480,000.00
	40. EkekeChidinma C.	1,140,000.00	420,000.00
	41. Ugwumba S. E.	100,000.00	0.00
	42. Onyeaka Ogechi	100,000.00	0.00
	43. Onyeaka Celestine	1,400,000.00	0.00
	44. Ohia C. N.	480,000.00	0.00
	Total Imprest	38,525,750.00	30,225,750.00

15	PROJECT ADVANCES:	2023	2022
15.1	<u>i. INTEGRATED FARM PROJECT:</u>		
	1. NwataChikezie	1,768,000.00	1,768,000.00
	2. Ohaturuonye Sampson	1,449,000.00	1,449,000.00
	3. Igwe P.B	250,000.00	250,000.00
	4. Nwamba Eunice	461,000.00	461,000.00
	5. Okafor Michael	870,000.00	870,000.00
	6. OkaforAnthonia	<u>250,000.00</u>	<u>250,000.00</u>
	Sub-Total Integrated Farm Project	5,048,000.00	5,048,000.00
15.2	<u>ii. GRADING OF ROADS/ CONSTRU. OF DRAINAGES:</u>		
	1. Barr. AmagwulaObinna	2,000,000.00	2,000,000.00
	2. Eke Peter .C.	189,023,172.00	295,747,065.00
	3. Ekenna Daniel	130,000.00	130,000.00
	4. Bernard Nwannanna	2,000,000.00	2,000,000.00
	5. Jerry Madubueze	2,000,000.00	2,000,000.00
	6. OkaforLasbreyEzenwa	2,000,000.00	2,000,000.00
	7. Marcel Azuamaka	2,000,000.00	2,000,000.00
	8. Eze Vincent	2,000,000.00	2,000,000.00
	9. Obinna .C.Chijioke	2,000,000.00	2,000,000.00
	10. Egbuladike, B. I.	2,000,000.00	2,000,000.00
	11. Engr. Ezeanya Reginald	<u>66,850,893.00</u>	<u>15,020,000.00</u>
	Sub-Total Grading of Roads/Construction of Drainage	272,004,065.00	326,897,065.00
15.3	<u>iii. RENOVATION OF BUILDING:</u>		
	1. Eke Peter C.	67,999,895.00	67,999,895.00
	2. Iloanya Godwin S.	<u>10,350,000.00</u>	<u>10,350,000.00</u>
	Sub-Total Renovation of Building	78,349,895.00	78,349,895.00

15.4	iv. CONSTRUCTION OF MARKET STALLS:		
	1. Engr. Ezeanya Reginald	881,950.00	881,950.00
	Sub-TotalConstruction of Market Stalls	881,950.00	881,950.00

15.4	SERVICE ADVANCE:		
1.	Okafor-Anyanwu M.	356,000.00	356,000.00
2.	Ozobia T.O	50,000.00	50,000.00
3.	Maduagu Theo	223,300.00	223,300.00
4.	Iwu K.C	90,000.00	90,000.00
5.	NnannaLasbery	30,000.00	30,000.00
6.	Engr. Emma Nazulu	157,200.00	157,200.00
7.	Eke, P.C.	5,377,400.00	5,377,400.00
8.	Anyanwu P.I.	65,931.00	65,931.00
9.	Ekwegide M.O.	35,002.00	35,002.00
10.	AppoloniaEjinkonye	(11,805.00)	(11,805.00)
11.	Theresa Chima	6,000.00	6,000.00
12.	Anna M.I.	40,000.00	40,000.00
13.	Egbu Steve	30,000.00	30,000.00
14.	Ogede A.	43,000.00	43,000.00
15.	Edwin Steve	30,000.00	30,000.00
16.	Arthur Okoronkwo	500,000.00	500,000.00
17.	Agustina Eke	27,650.00	27,650.00
18.	Okoronkwo Paul	36,650.00	36,650.00
19.	Eze G.O.B Okorofo	100,000.00	100,000.00
20.	George Constutray	40,000.00	40,000.00
21.	Ihe Alice	(10,000.00)	(10,000.00)
22.	Marshal Okafor	50,000.00	50,000.00
23.	Ejimkonye .I.	60,000.00	60,000.00
24.	WaziriElmah	500,000.00	500,000.00
25.	AkubudikeAnselem	119,000.00	119,000.00
26.	Ohasegbulem J.O.	579,400.00	579,400.00
27.	E.C Otiube	755,500.00	755,500.00
28.	Juliana Okafor	660,000.00	660,000.00
29.	Chukwuemeka H.C	259,940.00	259,940.00
30.	Ngobidi B.C	780,790.00	780,790.00
31.	Nkasi C.C	20,000.00	20,000.00
32.	DuruJustina	10,264.00	10,264.00
33.	Onyegbule A.C	220,000.00	220,000.00
34.	UgwumaduVincent B	211,900.00	211,900.00
35.	Nduka Innocent	1,136,000.00	1,136,000.00
36.	Obi Vitas	13,500.00	13,500.00
37.	AkubueChioma	37,500.00	37,500.00
38.	Mgbejirika Joseph	97,100.00	97,100.00
39.	Ibe S.P	5,000.00	5,000.00
40.	Ibezim Orji	5,000.00	5,000.00
41.	Prince Amonife K.K	3,000.00	3,000.00
42.	Ugoala E.O	5,000.00	5,000.00
43.	Nnaomah Felix	1,800.00	1,800.00
44.	ErisimDorathy	800.00	800.00
45.	Onyeochie Edmund	6,000.00	6,000.00
46.	Nwadimigwe M.I	4,000.00	4,000.00
47.	Ejinnaya C.C	4,000.00	4,000.00

48	OnyenzeUgochi	4,000.00	4,000.00
49	Ochunaga E	4,000.00	4,000.00
50	Nsuir J.C	779,500.00	779,500.00
51	Nnadi Felicia	8,984.00	8,984.00
52	AkunnaOgbuchi B. (Mrs.)	1,000.00	1,000.00
53	Anosikekwuru Ann	5,200.00	5,200.00
54	Ngwunoha Jerry	54,000.00	54,000.00
55	Ugo C. Mrs.	1,000.00	1,000.00
56	Alike Madu	1,000.00	1,000.00
57	Izuemuba C.	1,000.00	1,000.00
58	Iionu	1,000.00	1,000.00
59	Adiusita F. (Mrs.)	1,000.00	1,000.00
60	OkolieRufina	1,000.00	1,000.00
61	Nduka I.	2,000.00	2,000.00
62	UgwuezeNwokeji E.	2,000.00	2,000.00
63	UgwuezeNkwuite E.	2,000.00	2,000.00
64	Nwakuba L.C.U	1,600.00	1,600.00
65	EzeribeHamson	2,000.00	2,000.00
66	Ike P.	2,000.00	2,000.00
67	Onu James	6,552.00	6,552.00
68	Onu C.	3,398.00	3,398.00
69	DuruUzoma	792,300.00	792,300.00
70	Ngoaobidi C.N.S.	24,000.00	24,000.00
71	Nwosu Stephen	497,934.32	497,934.32
72	Obioha Gilbert S.	3,268.00	3,268.00
73	Nwakanma K.C	4,800.00	4,800.00
74	GinigemeThaddeus	17,350.00	17,350.00
75	Nwannalfy	42,370.00	42,370.00
76	Obiejesi S.U	2,000.00	2,000.00
77	Uzoejinwa Jude	1,664.00	1,664.00
78	Amaoke E.U	1,500.00	1,500.00
79	Duru V. (Mrs.)	74,000.00	74,000.00
80	Ejekwurum R.M.O	36,600.00	36,600.00
81	Chiji O.M.	58,692.00	58,692.00
82	Nwosu J.O	48,000.00	48,000.00
83	Iherehu C.C	716,910.00	716,910.00
84	Ezenagu F.O	4,750.00	4,750.00
85	Orjiako Linus	5,620.00	5,620.00
86	Onuoha E.U.	2,944.00	2,944.00
87	Nsonwu B.C	239,000.00	239,000.00
88	Ugwumba A.I	32,000.00	32,000.00
89	Uzowuru L.N.	450,000.00	450,000.00
90	Ezemuosi Johnson	766.00	766.00
91	Onyeguchukwu Anthony	844.00	844.00
92	ObiwuruMotomuia	1,736.00	1,736.00
93	Duru Theresa	120,000.00	120,000.00
94	Okoronkwo R.C.	25,385.00	25,385.00
95	Enoch Timothy	958,400.00	958,400.00
96	Okoro J.A	71,000.00	71,000.00
97	Okwumma G.O.C	159,696.43	159,696.43
98	Nwaegbo A.C.	372,000.00	372,000.00
99	Okorogbe C.A	374,000.00	374,000.00
100	Igbokwe O.O	2,382,170.00	2,382,170.00

101	AmadikeChinyere	20,000.00	20,000.00
102	Amfor Kenneth	20,000.00	20,000.00
103	Uzokwe B.N	3,950.00	3,950.00
104	Amasiatu Cyprian A.B	469,000.00	469,000.00
105	UnezeFidelia U.	109,000.00	109,000.00
106	Merenini G.O	25,000.00	25,000.00
107	NwadinobiOpara	562,900.00	562,900.00
108	Okorojukwu Edwin	25,000.00	25,000.00
109	Omeife A.O	3,500.00	3,500.00
110	Obinna E.A	709,315.00	709,315.00
111	Hon. Ike N.	8,000.00	8,000.00
112	Ohaneji E.K	700,000.00	700,000.00
113	Hon. Nwemaha Patrick	145,000.00	145,000.00
114	Egbuchulam Augustine	1,000.00	1,000.00
115	Osuji Wilson	1,800.00	1,800.00
116	Rev. DR. Ekwueme Ray	30,000.00	30,000.00
117	G.O Ihekoronye	400,000.00	400,000.00
118	Onwubuarri C.C.	492,000.00	492,000.00
119	Okamadu G.	15,000.00	15,000.00
120	Nwosulkechukwu	(40,668.00)	(40,668.00)
121	Adimusor Mathias	305,550.00	305,550.00
122	Okonkwo Chika	59,600.00	59,600.00
123	Okereke C.N	90,000.00	90,000.00
124	Akuwueze S.N.	(33,000.00)	(33,000.00)
125	Anyaliga T.N	979,100.00	979,100.00
126	Unanka Gabriel O	1,061,000.00	1,061,000.00
127	Akuwueze C.N	68,840.00	68,840.00
128	Enoch Tony (Cap.)	412,000.00	412,000.00
129	Jiakponna A.	(3,160.00)	(3,160.00)
130	Seth Iheanacho	8,350,430.88	8,350,430.88
131	Umunnakwe U.A.C.	120,000.00	120,000.00
132	NjokuIkechi	70,000.00	70,000.00
133	UzilDonatus	42,500.00	42,500.00
134	UzilChijoke	167,900.00	167,900.00
135	Oparanozie C.A	1,654,400.00	1,654,400.00
136	Igwe P.B	215,570.00	215,570.00
137	Odingbe U.I	172,814.00	172,814.00
138	Ngobil F.	5,300.00	5,300.00
139	Njimuka Emeka	80,000.00	80,000.00
140	Okoye Constance	510,000.00	510,000.00
141	Oparaocha C.C.	830,000.00	830,000.00
142	IheanyiChimezie	309,649.68	309,649.68
143	Agbapuruonwu Juliana	(4,500.00)	(4,500.00)
144	Emejuru M.C.	11,821.00	11,821.00
145	Nwaribe Esther	3,000.00	3,000.00
146	NzeDezueIdafu	300,000.00	300,000.00
147	Odidika R.E	52,500.00	52,500.00
148	ChidiEbbe Samson A.	383,400.00	383,400.00
149	Jirimere M.E	2,800.00	2,800.00
150	Amadi K.I	50,000.00	50,000.00
151	Ibekwe J.O	4,118.00	4,118.00
152	Chief Nzeibe C.C.	200,000.00	200,000.00
153	Otuokere A.C	112,000.00	112,000.00

154	Igwemadu A.C	45,758.00	45,758.00
155	Mazi Kenneth	13,750.00	13,750.00
156	Okoro .A.A	15,000.00	15,000.00
157	NwataChikezieh	230,000.00	230,000.00
158	Temple Onyeka	185,000.00	185,000.00
159	Uzor Juliana	140,000.00	140,000.00
160	Obasi B.C	400,000.00	400,000.00
161	Onwumere L.A	1,487,555.00	1,487,555.00
162	Amasiatu Evan	121,612.00	121,612.00
163	Harry Ihenuike	235,477.88	235,477.88
164	Irojiogu T.S.M	173,000.00	173,000.00
165	Akalonu T.C	50,000.00	50,000.00
166	Mbagwu Christian	130,000.00	130,000.00
167	Obiozor Kennedy	640,000.00	640,000.00
168	Mgbe Bridget	150,000.00	150,000.00
169	Akubueze U.N	367,500.00	367,500.00
170	Anyiam Kenneth	(12,000.00)	(12,000.00)
171	Ibekwe R.C	500,000.00	500,000.00
172	Ihuarulam K.I	180,000.00	180,000.00
173	Chibenem A. Uzoukwu	215,000.00	215,000.00
174	Nnadi Nicholas	2,000.00	2,000.00
175	Nnaji U.C	313,000.00	313,000.00
176	Dibia A.O	213,000.00	213,000.00
177	Nwobodo Marcel	50,000.00	50,000.00
178	Okoli C.N	800,000.00	800,000.00
179	Okonkwo Sylvester	36,800.00	36,800.00
180	Hon. Onyekaozuru Jasper	100,000.00	100,000.00
181	Onyia C.I.B	830,000.00	830,000.00
182	Okorie F.I	90,000.00	90,000.00
183	Mmerem Beatrice	196,000.00	196,000.00
184	Aladu R.C	183,000.00	183,000.00
185	Izurum C.	5,070.00	5,070.00
186	Nwokamma C.N. (Mrs.)	110,000.00	110,000.00
187	IcheAkusude F.N	87,600.00	87,600.00
188	Umeh Ernest	304,290.00	304,290.00
189	OkerekeOgechi	85,900.00	85,900.00
190	Adachi A.V	43,644.00	43,644.00
191	Hon. Ejimogu Casmir	80,000.00	80,000.00
192	Hon. Igwe Ferdinand	382,000.00	382,000.00
193	Ezeogu R.C.O	305,000.00	305,000.00
194	Uwalaka G.I	50,000.00	50,000.00
195	DuruAdol	4,000.00	4,000.00
196	Udeze C.C	302,890.00	302,890.00
197	Azubuike C.C	3,208,235.00	3,208,235.00
198	Onuaka Martin	4,000.00	4,000.00
199	Mgba Felicia	25,200.00	25,200.00
200	Nnanyereugo S.N	(24,830.00)	(24,830.00)
201	Offor Alloy	1,059,500.00	1,059,500.00
202	Okechukwu Bernard	100,000.00	100,000.00
203	Ikegwuoha A.E	657,479.00	657,479.00
204	Ngobili V.I (Mrs.)	423,000.00	423,000.00
205	Onuoha A.I	4,846,215.71	4,846,215.71
206	Igbo R.M	(13,000.00)	(13,000.00)

207	Akudinobi Juliana	20,575.00	20,575.00
208	NTA C.S	21,000.00	21,000.00
209	Hon. Agwu C.O.	1,612,789.00	1,612,789.00
210	EjioguChinyere	219,300.00	219,300.00
211	Igwegbe J.C	2,000.00	2,000.00
212	Nzewunwa M.O	140,000.00	140,000.00
213	Jieme Jude	(7,000.00)	(7,000.00)
214	Onwuseraka F.N.	(50,000.00)	(50,000.00)
215	Ngwumoha Jerry	57,000.00	57,000.00
216	AnyanwuOkafor	48,500.00	48,500.00
217	Asoegwu Mile	2,523,470.00	2,523,470.00
218	Nwosu S	872,250.00	872,250.00
219	Akunna A.O	101,970.00	101,970.00
220	Chukwuiwueze P.U (Mrs.)	124,535.00	124,535.00
221	Offor B.C	56,276.62	56,276.62
222	Ohaegbulem J.O	211,900.00	211,900.00
223	Etim Atta	120,000.00	120,000.00
224	Joseph Aguzuru	250,000.00	250,000.00
225	Nwosu Perpetual	17,000.00	17,000.00
226	Osuji V.S	(90,000.00)	(90,000.00)
227	UmunnakweAppollonia	13,000.00	13,000.00
228	Chukwuemeka J.C	315,200.00	315,200.00
229	B.C. Nwaneri	700,000.00	700,000.00
230	C.C. Okeke	170,000.00	170,000.00
231	Obioha A.	100,000.00	100,000.00
232	UgwueruCallistus	850,000.00	850,000.00
233	NnajiJohnbosco	860,000.00	860,000.00
234	Ezeji E.C	1,066,526.00	1,066,526.00
235	Hon. Romeo Ulinwa	380,000.00	380,000.00
236	Dr. Emma Ogbenta	0.00	0.00
237	ObiageliOdionyemma	120,000.00	120,000.00
238	Akpuchukwu M.M	300,000.00	300,000.00
239	Mezu Alloy	240,000.00	240,000.00
240	Otuonye Gertrude	300,000.00	300,000.00
241	Okonam Paul	123,900.00	123,900.00
242	Urama B.O	910,854.00	910,854.00
243	Nnamocha Emmanuel	75,000.00	75,000.00
244	Elewachi B.	20,000.00	20,000.00
245	Nnaomah B.N.C	1,498,000.00	1,498,000.00
246	Obodozie .E.	1,459,180.00	1,459,180.00
247	Odozor Blessing	1,073,269.00	1,073,269.00
248	Anyabuike M.C	2,386,000.00	2,386,000.00
249	NwadikeJecinta	130,000.00	130,000.00
250	Ibeneme C.N.	1,248,000.00	1,248,000.00
251	Ijeoma H.C.	5,000.00	5,000.00
252	Ohakwe Joseph	50,000.00	50,000.00
253	Onyemanam Titus	110,000.00	110,000.00
254	Ijeoma Innocent	1,050,000.00	1,050,000.00
255	EgbeSileriaNkechi	(15,000.00)	(15,000.00)
256	ChikezieUgochukwu	933,500.00	933,500.00
257	Mbajiuka Augustine O.	125,000.00	125,000.00
258	OgokeUrsulla	160,000.00	160,000.00
259	Onyesom Augusta	30,000.00	30,000.00

260	Ogudo Irene	10,000.00	10,000.00
261	OnuwaIjeoma	(10,000.00)	(10,000.00)
262	Anyanwu Esther	50,000.00	50,000.00
263	Anyabuike Matilda	50,000.00	50,000.00
264	Okalibedi Agnes	450,000.00	450,000.00
265	MbidoakaLivinus	410,000.00	410,000.00
266	OkekeOjiaku	200,000.00	200,000.00
267	Anyamele Margaret	25,000.00	25,000.00
268	AdilemenuAloy	(16,740.00)	(16,740.00)
269	Ann Ajiebili Japheth	705,000.00	705,000.00
270	Okeke Harrison	20,000.00	20,000.00
271	Nwaribe A.N	280,000.00	280,000.00
272	Chukwumezie Andrew	250,000.00	250,000.00
273	Okoro C.O.C	1,305,500.00	1,305,500.00
274	Mbaegbu Blessing	(19,540.00)	(19,540.00)
275	Nwarie L.I	(50,000.00)	(50,000.00)
276	Ojinnaka C.N	(3,500.00)	(3,500.00)
277	Ihim B.N.A	1,000.00	1,000.00
278	Okoro Angelica C.	5,000.00	5,000.00
279	Nlechukwu Joseph	28,100.00	28,100.00
280	Okonkwo Gilbert	40,000.00	40,000.00
281	Orji Athanasius	25,000.00	25,000.00
282	IjeomaAzubuike	560,000.00	560,000.00
283	DuruNkeiru E	87,000.00	87,000.00
284	Abu Nnanna	10,000.00	10,000.00
285	Okara M.C	794,000.00	794,000.00
286	Maduike Kevin	20,000.00	20,000.00
287	Ezeoba Eugene	107,000.00	107,000.00
288	Agubatame Kenneth	250,000.00	250,000.00
289	Ohatutuonye Sampson	4,000,000.00	4,000,000.00
290	Akanwa A.I	16,756,257.69	16,756,257.69
291	Onwuzuigbo Damian	0.00	0.00
292	Mgborogwu K.O	856,500.00	856,500.00
293	OguhIfeanyi	681,000.00	681,000.00
294	EzejioforRomanus	3,000.00	3,000.00
295	Uzoaru Fidelis O.	55,150.00	55,150.00
296	Ikwnemere Edwin	31,000.00	31,000.00
297	IfeanyiKenedy	290,000.00	290,000.00
298	Amaraegbu G.O	10,000.00	10,000.00
299	Enoch Esther	600,000.00	600,000.00
300	Obileme Simplicity	46,000.00	8,500.00
301	Nnadi G.M.C	20,000.00	20,000.00
302	Onyekoro Edith C.V	1,011,000.00	1,011,000.00
303	Dike A.O	79,500.00	79,500.00
304	Agula K.N	174,000.00	174,000.00
305	Nwanonenyi R.C	700.00	700.00
306	Offor Lawrence	319,000.00	319,000.00
307	Nwandiuko E.N	590,000.00	590,000.00
308	Eluma Eunice	200,000.00	200,000.00
309	ChukwumaOsita	109,900.00	109,900.00
310	EbereObioha	5,000.00	5,000.00
311	Emereonye Elizabeth .M.	000	000
312	UzokaIfeanyi	1,399,000.00	1,399,000.00

313	Onyegbula A.C	300,000.00	300,000.00
314	Okoro A.N	8,000.00	8,000.00
315	Enweremadu Eugenia	25,000.00	25,000.00
316	AkuegbuAkuoma	20,000.00	20,000.00
317	Festus Orji	5,000.00	5,000.00
318	Hon. Ferdinand Uzodinma	1,170,000.00	1,170,000.00
319	Doris Okeke	20,000.00	20,000.00
320	Okafor Basil	20,000.00	20,000.00
321	Hon. UcheObiozor	1,350,000.00	1,350,000.00
322	Anyiam F.C	1,467,500.00	1,467,500.00
323	Hon. Paul Obiozor	150,000.00	150,000.00
324	Ibe B.N	780,000.00	780,000.00
325	Chikezie C.N	1,670,000.00	1,670,000.00
326	Oparaugo P.C	2,247,000.00	2,247,000.00
327	D.D Onuoma	405,000.00	405,000.00
328	Edith Ezeukwu	400,000.00	400,000.00
329	NkemDuru	320,000.00	320,000.00
330	Hon. CellyDuru	20,000.00	20,000.00
331	Ibe A.O	3,484,000.00	3,484,000.00
332	Hon. Kingdom Uzodinma	125,000.00	125,000.00
333	Hon. LilianNwosu	(10,966.25)	(10,966.25)
334	AlileSabastine	8,680.00	8,680.00
335	NwadinoChinwe	(30,800.00)	(30,800.00)
336	IwuezeMaximian	105,000.00	105,000.00
337	Igboanusi U.C	4,329,000.00	4,329,000.00
338	U.C Udennnaka	100,000.00	100,000.00
339	A.C Ndilemenu	(1,740.00)	(1,740.00)
340	Fisher Ezeukwu	0.00	0.00
341	Eric Onunkwo	2,467,000.00	2,467,000.00
342	Ugochukwu M.C	24,000.00	24,000.00
343	Okereke G.C	120,000.00	120,000.00
344	Akwuegbu L.A	(50,000.00)	(50,000.00)
345	Ugoh J.C	415,000.00	415,000.00
346	IgwebuikeKyrian	170,000.00	170,000.00
347	Anyagwa Johnny	30,000.00	30,000.00
348	OnyewekeCanice C	50,000.00	50,000.00
349	Mmerem Justus	63,500.00	63,500.00
350	Ojiaka J.C	42,000.00	42,000.00
351	Catherine Boniface	15,000.00	15,000.00
352	Ekeugbo G.O (Mrs.)	52,000.00	52,000.00
353	AnyanwuCanice	45,500.00	45,500.00
354	ChikezieNwakaego	60,000.00	60,000.00
355	Nwosu P.N.	60,000.00	60,000.00
356	AhanekuGoddy	137,000.00	137,000.00
357	Odiga O.S	1,225,000.00	1,225,000.00
358	OsujiChiks	473,050.00	473,050.00
359	Okechukwu .P.	60,000.00	60,000.00
360	Enyogasi I.O	124,000.00	124,000.00
361	ChinwenduNgozi	58,000.00	58,000.00
362	Mbajiuka J.C	10,000.00	10,000.00
363	EjifughaDonatus (SOLAD)	2,715,000.00	2,715,000.00
364	Ovuike H.O	90,000.00	90,000.00
365	Uzowuru L.C	65,000.00	65,000.00

366	OkekeReginald	29,000.00	29,000.00
367	Obieze Godwin	50,000.00	50,000.00
368	AnyabuikeIfeoma	70,000.00	70,000.00
369	Okeke Grace	20,000.00	20,000.00
370	Ejimaadu Celestine	150,000.00	150,000.00
371	Amadi Patience	1,500.00	1,500.00
372	PriscillaOnyedepuome	2,000,000.00	2,000,000.00
373	Ezuala Priscilla	700,000.00	700,000.00
374	Onwude Jude .E.	19,500.00	19,500.00
375	Barr. AmagwulaObinna	480,000.00	480,000.00
376	EmelumonyeEucharica C.	15,000.00	15,000.00
377	Okafor Cecilia (Chairperson)	320,000.00	320,000.00
378	OkaforJoseph .E.	56,000.00	56,000.00
379	Eziama Daniel	130,000.00	130,000.00
380	Awuzieke Patrick	197,000.00	17,000.00
381	Igbojekwe R.N.	350,000.00	350,000.00
382	Iwu T.C.	19,000.00	19,000.00
383	OrobeEbere	2,000.00	2,000.00
384	Okonkwo Anthonia	280,000.00	280,000.00
385	Okafor Michael	170,000.00	170,000.00
386	Ezeama D.C	10,000.00	10,000.00
387	Irojiogu .O	15,000.00	15,000.00
388	Awuzuike Patrick	6,000.00	6,000.00
389	Onyeokoro Edith	15,000.00	15,000.00
390	Uzoka I	10,000.00	10,000.00
391	OkoroChimamkpa	34,000.00	34,000.00
392	AnyiamFrankline	20,000.00	20,000.00
393	Okani J.A.	900,000.00	900,000.00
394	Egbuchulam Polycarp	200,000.00	200,000.00
395	Engr. Ezeanya Reginald	10,102,500.00	10,102,500.00
396	Umuanya, E.S.	720,000.00	720,000.00
397	Mberekpe, K. C.	0.00	0.00
398	Eke Peter C.	10,600,000.00	10,600,000.00
399	Ikeri Chukwuma D.	45,000.00	45,000.00
400	Onwudiwe Princewill	5,000.00	5,000.00
401	Onyenobi Chinyere	20,000.00	20,000.00
402	Durueke Edward	1,500,000.00	1,500,000.00
403	Mbah, R. I.	415,500.00	60,000.00
404	Hon. Nyerere Ogbonna	780,000.00	780,000.00
405	Nwaiwu Oluchi	2,000,000.00	2,000,000.00
406	Ukachukwu Chike	100,000.00	0.00
407	Ekeugbo Gladys	20,000.00	0.00
	Sub-Total Service (Personal) Advance	177,021,378.96	176,328,378.96
	Grand Total Service Advance	533,305,288.96	587,505,288.96

16	UNREMITTED DEDUCTIONS:		ACTUAL 2023		2022
		BALANCE B/D ₦	DURING YEAR ₦	BALANCE C/D ₦	₦
16.1	UNREMITTED TAXES:				
	Pay As You Earn (PAYE)	6,988,044.00	0.00	6,988,044.00	6,988,044.00

	Value Added Tax (VAT)	2,812,602.38	0.00	2,812,602.38	2,812,602.38
	Withholding Tax (WHT)	2,812,602.38	0.00	2,812,602.38	2,812,602.38
	Sub-Total Unremitted Taxes	12,613,248.76	0.00	12,613,248.76	12,613,248.76
16.2	<u>UNREMITTED DEDUCTIONS:</u>				
	NULGE	687,035.52	0.00	687,035.52	687,035.52
	SMH UNION	51,365.63	0.00	51,365.63	51,365.63
	MHWU	948,337.66	0.00	948,337.66	948,337.66
	NWS	202,681.46	0.00	202,681.46	202,681.46
	Sub-Total Unremitted Deductions	1,889,420.27	0.00	1,889,420.27	1,889,420.27
	Grand Total Unremitted Deductions	14,502,669.03	0.00	14,502,669.03	14,502,669.03

17	<u>DEPOSITS:</u>	2023 ₱	2022 ₱
	Deposits:	0.00	0.00
	Total	0.00	0.00

SUPPLEMENTARY NOTES 2023
ORU EAST LOCAL GOVERNMENT COUNCIL
SUPPLEMENTARY NOTE 1

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

	MONTHS	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL
1	JAN,23	31,829,558.88	21,453,742.02	8,622,673.01	18,881,305.16	3,500,000.00	3,089,365.98	98,346,948.14		7,500,000.00	35,558,216.92	4,248,363.16	233,030,173.27
2	FEB,23	31,406,189.76	21,370,616.31	8,623,205.15	18,886,892.09	3,500,000.00	3,089,365.98	108,758,891.25	4,000,000.00	7,500,000.00	35,558,216.92	4,248,363.16	246,941,740.62
3	MAR,23	31,406,189.76	21,197,682.39	8,620,915.84	19,851,660.69	3,500,000.00	3,089,365.98	65,546,875.37	4,000,000.00	7,500,000.00	35,558,216.92	4,248,363.16	204,519,270.11
4	APR,23	31,406,189.76	21,031,669.55	8,595,556.41	19,882,274.61	3,500,000.00	3,089,365.98	52,405,787.80	4,000,000.00	7,500,000.00	35,558,216.92	4,248,363.16	191,217,424.19
5	MAY,23	31,406,189.76	20,832,098.86	8,591,048.49	21,733,272.07	3,500,000.00	3,089,365.98	186,131,820.81	4,000,000.00	7,500,000.00	35,558,216.92	4,248,363.16	326,590,376.05
6	JUN,23	31,406,189.76	20,573,099.36	8,588,684.70	22,032,506.54	3,500,000.00	3,089,365.98	65,239,337.73	4,000,000.00	7,500,000.00	35,558,216.92	4,248,363.16	205,735,764.15
7	JUL,23	32,383,233.87	21,087,194.92	9,354,497.25	23,223,350.80	3,500,000.00	3,089,365.98	75,602,495.03	4,000,000.00	7,500,000.00	35,558,216.92	4,248,363.16	219,546,717.93
8	AUG,23	32,279,275.62	20,853,466.50	9,352,493.87	23,260,387.84	3,500,000.00	3,089,365.98	93,604,936.48	4,000,000.00	7,500,000.00	35,558,216.93	4,248,363.16	237,246,506.38
9	SEP,23	32,364,163.17	20,679,392.75	9,340,087.51	23,654,378.80	3,500,000.00	3,089,365.98	113,816,950.85	4,000,000.00	7,500,000.00	35,558,216.93	4,248,363.16	257,750,919.15
10	OCT,23	32,714,472.83	21,389,134.26	9,616,724.09	23,695,694.75	3,500,000.00	3,089,365.98	283,015,461.88	4,000,000.00	7,500,000.00	35,558,216.93	4,248,363.16	428,327,433.88
11	NOV,23	32,714,472.83	21,358,084.53	9,615,076.56	23,874,147.15	3,500,000.00	3,089,365.98	76,814,961.49	4,000,000.00	7,500,000.00	35,558,216.93	4,248,363.16	222,272,688.63
12	DEC,23	55,501,224.91	33,731,518.71	14,708,348.45	23,880,879.94	3,500,000.00	3,089,365.98	173,988,813.37	8,000,000.00	7,500,000.00	35,558,216.94	4,248,363.15	363,706,731.45
	TOTAL	406,817,350.91	265,557,700.16	113,629,311.33	262,856,750.44	42,000,000.00	37,072,391.76	1,393,273,280.20	48,000,000.00	90,000,000.00	426,698,603.10	50,980,357.91	3,136,885,745.81

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

Supplementary Note 2:

	<u>INTERNALLY GENERATED REVENUE (IGR):</u>	2023 ₦'m	2022 ₦'m
	<u>MONTH:</u>		
	January	237,000.00	538,150.00
	February	63,000.00	5,000.00
	March	87,000.00	77,950.00
	April	187,850.00	194,050.00
	May	748,000.00	663,250.00
	June	120,000.00	350,000.00
	July	202,050.00	159,450.00
	August	172,000.00	65,000.00
	September	314,250.00	416,400.00
	October	407,900.00	84,900.00
	November	86,050.00	194,750.00
	December	<u>225,000.00</u>	<u>147,800.00</u>
	Total	2,850,100.00	2,896,700.00

EXPLANATORY NOTES 2023

ORU EAST Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,127,933,504.56
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,956,073.47
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	140,980,357.95
	TOTAL	3,137,143,216.18

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	406,817,350.91
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.12
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.33
4	Salaries and Allowances of Political Office Holders.	42,000,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.69
6	Pensions to Local Govt. Retired Staff.	262,856,750.51
	TOTAL	1,127,933,504.56

- 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:

S/No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	90,000,000.00

2	Over Head Cost Released to Council of Traditional. Rulers .	27,322,450.90.
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.41
5	Release of PAYE Deductions to Authorized Agency	
6	Release of Imprests to Local Government Officials	24,000,000.00
7	Release of Security Vote	24,000,000.00
8	Others overhead expenses direct incurred from releases to Local Government Councils	72,499,053.99
	TOTAL	261,775,708.22

4. 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 :

S/ No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,223,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.36
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	60,600,489.00
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,710,899,092.10



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF ORU WEST
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

ORU WEST LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Oru West Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December, 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

The Cash flow Statement consists of three (3) Sections:

- a. **Operating Activities Section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. **Investing Activities Section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing Activities Section** comprised 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 revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), Transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral 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.



GOVERNMENT OF IMO STATE OF NIGERIA
ORU WEST LOCAL GOVERNMENT AREA
MGBIDI

Our Ref: _____ Your Ref: _____ Date: 18/05/2023.
All replies to be addressed to the Chairman

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Oru West Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2021 as amended. The Financial Reports comply with International Public Sector Accounting Standards (IPSAS) Cash basis.

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

Signed Date: 03/01/2024.....

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2021 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of Oru West Local Government Council as at 31st December, 2023, the result of the operation and cash flows for the year ended 31st December, 2023.

.....
Treasurer

.....
Chairman

Date: 03/01/2024

Date: 3rd January 2024

**STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF ORU WEST LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

In compliance with the Provisions of Section 129 Subsection 1-2 of Imo State Local Government Administration Law No. 15 of 2000 as amended. The Accounts of Oru West Local Government Council for the year ended 31st December, 2023 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of Section 125(2) and Section 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended, the Imo State Audit Law 2021 and in accordance with the International Public Sector Accounting Standards (IPSAS) cash basis

RESPONSIBILITY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund, 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 errors. 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

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams:LOGAUDIT

Telephone:OWERRI

Your Ref:

Our Ref: LGC/28/B/Vol. II/

(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

DATE:28th June 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Oru West Local Government Council of Imo State for the year ended 31st December, 2023 have been examined in accordance with the Provisions of Sections 125(2), 316 of the 1999 Constitution of Federal Republic of Nigeria, Sections 129(1) and 130(2); (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended, the Imo State Audit Law 2021 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 evidence 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 Council as well as evaluating the overall Financial Statements presentation and disclosures as well as evaluating the overall Financial Statements presentation and disclosures

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTL, FCCrFA, ACArb.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,

Imo State

ORUWESTLOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT NO. 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2023

ANNUAL BUDGET 2023		Notes	2023 N'm	2022 N'm
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
1,586,817,180.00	Statutory Allocation from SJLGA	1	3,020,261,684.24	2,125,761,038.51
73,913,460.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE (IGR)	3		
4,739,900.00	Capitation Rate		0.00	0.00
10,395,100.00	Property Rate		512,500.00	285,000.00
41,960,000.00	Licenses, Fines, Fees and Royalty		4,992,130.00	3,941,400.00
17,570,000.00	Earnings from Commerce		0.00	0.00
0.00	Rent on Local Govt. Property		0.00	20,000.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
650,000.00	Miscellaneous Income		0.00	0.00
0.00	Other Revenue Sources	4	0.00	0.00
75,315,000.00	Total Revenue		5,504,630.00	4,246,400.00
1,736,045,640.00	Total Inflow from Operating Activities (A)		3,025,766,314.24	2,130,007,438.51
	<u>Payments:</u>			
488,224,160.00	Personnel Cost	5	1,070,357,743.00	1,037,276,776.75
255,210,000.00	Overhead Cost	6	211,792,510.04	111,606,112.16
0.00	Security Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	Palliative	9	0.00	0.00
937,172,210.00	Capital Expenditure	10	1,650,298,603.10	948,453,615.42
0.00	Interest Payment		0.00	0.00
1,680,606,370.00	Total Outflow from Operating Activities (B)		2,956,448,856.14	2,121,336,504.33
55,439,270.00	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		69,317,458.10	8,670,934.18
	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00

0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
<u>0.00</u>	Dividends Received		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
<u>0.00</u>	Repayment of Loans		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Financing Activities		0.00	0.00
0.00	Net Cash Flow for the Year Activities		69,317,458.10	8,670,934.18
0.00	Cash and its Equivalent as at 1/1/2023		39,133,342.22	30,462,408.04
0.00	Cash and its Equivalent as at 31/12/2023		108,450,800.32	39,133,342.22

ORU WEST LOCAL GOVERNMENT COUNCIL

**FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT
31ST DECEMBER, 2023**

	Notes	2023 N'm	2022 N'm
<u>Liquid Assets: ASSETS</u>			
Cash	11	78,500.00	5,050.00
Bank	12	<u>108,372,300.32</u>	<u>39,128,292.22</u>
Total Liquid Assets (A)		108,450,800.32	39,133,342.22
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	0.00	0.00
Imprest	14	72,368,900.00	55,298,900.00
Service Advance	15	274,124,918.16	294,080,918.16
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		346,493,818.16	349,379,818.16
TOTAL ASSETS C = (A + B)		454,944,618.48	388,513,160.38
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		442,476,997.76	376,045,539.66
Unremitted Deductions	16	9,423,520.40	9,423,520.40
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		451,900,518.16	385,469,060.06
<u>External and Internal Loans</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		0.00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	<u>3,044,100.32</u>	<u>3,044,100.32</u>
Total Other Liabilities (F)		3,044,100.32	3,044,100.32
TOTAL LIABILITIES G = (D + E +F)		454,944,618.48	388,513,160.38

ORU WEST LOCAL GOVERNMENT COUNCIL FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023							
Actual 2022 N'm		Note s	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
315,598,405.48	OPENING BALANCE AS AT 1/1/2023		376,045,539.66	0.00	0.00	0.00	(376,045,539.66)
	<u>ADD REVENUE:</u>						
	<u>ALLOCATIONS</u>						
2,125,761,038.51	Statutory Allocation from SJLGA	1	3,020,261,684.24	1,586,817,180.00	1,586,817,180.00	0.00	(1,760,261,684.24)
0.00	State Government IGR	2	0.00	73,913,460.00	73,913,460.00	0.00	73,913,460.00
	<u>INTERNALLY GENERATED REVENUE</u>	3					
0.00	Capitation Rate		0.00	4,739,900.00	4,739,900.00	0.00	4,739,900.00
285,000.00	Property Rate		512,500.00	10,395,100.00	10,395,100.00	0.00	9,882,600.00
3,941,400.00	Licenses, Fines, Fees and Royalty		4,992,130.00	41,960,000.00	41,960,000.00	0.00	36,967,870.00
0.00	Earnings from Commerce		0.00	17,570,000.00	17,570,000.00	0.00	17,570,000.00
20,000.00	Rent on Local Govt. Property		0.00	0.00	0.00	0.00	0.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	Miscellaneous		0.00	650,000.00	650,000.00	0.00	650,000.00
4,246,400.00	Total Internally Generated Revenue		5,504,630.00	75,315,000.00	75,315,000.00	0.00	69,810,370.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00	0.00	0.00	0.00
2,445,605,843.99	Total Revenue (A)		3,401,811,853.90	1,736,045,640.00	1,736,045,640.00	0.00	(1,992,583,393.90)
	<u>EXPENDITURE</u>						
1,037,276,776.75	Personnel cost	5	1,070,357,743.00	488,224,160.00	488,224,160.00	0.00	(582,133,583.00)
109,426,112.16	Overhead Cost	6	156,472,473.84	255,210,000.00	255,210,000.00	0.00	98,737,526.16
922,857,415.42	Capital Expenditure	10	1,732,504,639.30	937,172,210.00	937,172,210.00	0.00	(795,332,429.30)
2,069,560,304.33	Total Expenditure (B)		2,959,334,856.14	1,680,606,370.00	1,680,606,370.00	0.00	(1,278,728,486.14)
376,045,539.66	OPERATING BALANCE		442,476,997.76	55,439,270.00	55,439,270.00	0.00	(387,037,727.76)
	<u>APPROPRIATIONS/TRANSFERS</u>						
376,045,539.66	Transfer to Capital Development Fund		442,476,997.76	55,439,270.00	55,439,270.00	0.00	(387,037,727.76)
376,045,539.66	Closing Balance		442,476,997.76	55,439,270.00	55,439,270.00	0.00	(387,037,727.76)

ORUWEST LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4 - STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
(616,322,539.89)	Opening Balance		(896,182,784.65)	0.00	0.00	0.00	896,182,784.65
	<u>ADD REVENUE</u>						
376,045,539.66	Transfer From Consolidated Revenue Fund		442,476,997.76	0.00	0.00	0.00	(442,476,997.76)
0.00	Aid and Grants		0.00	0.00	0.00	0.00	0.00
	<u>External Loans</u>						
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
<u>266,951,631.00</u>	Internal Loans from Other Funds		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
26,674,630.77	TOTAL REVENUE		(66,629,051.53)	0.00	0.00	0.00	66,629,051.53
	<u>LESS CAPITAL EXPENDITURE</u>						
655,905,784.42	Capital Expenditure Sector		1,345,427,903.94	937,172,210.00	937,172,210.00	0.00	(408,255,693.94)
	<u>OTHER CAPITAL PAYMENTS</u>						
266,951,631.00	Repayments Internal Loans		<u>387,076,735.36</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(387,076,735.36)</u>
<u>0.00</u>	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
922,857,415.42	TOTAL CAPITAL EXPENDITURE	10	1,732,504,639.30	937,172,210.00	937,172,210.00	0.00	(795,332,429.30)
0.00	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	0.00
(896,182,784.65)	Closing Balance		(1,799,133,690.83)	0.00	0.00	0.00	

ORU WEST LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS	2023			2022
		Actual ₦'m	Budgeted ₦'m	Variance ₦'m	Actual ₦'m
1	<u>A - SHARE OF STATUTORY ALLOCATION FROM SJLGA</u>				
	Net Share of Statutory Allocation from SJLGA	3.020,261,684.24	1,260,000,000.00	(1,760,261,684.24)	2,125,761,038.51
	<u>Add:</u> Deduction at Source for Loan Repayment	0.00	0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)	0.00	39,959,900.00	39,959,900.00	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)	<u>0.00</u>	<u>52,001,890.00</u>	<u>52,001,890.00</u>	<u>0.00</u>
	Total (Gross) SJLGA Allocation to the Local Government	3.020,261,684.24	1,351,961,790.00	(1,668,299,894.24)	2,125,761,038.51
	<u>VALUE ADDED TAX:</u>				
	Share of Value Added Tax	<u>0.00</u>	<u>234,855,390.00</u>	<u>234,855,390.00</u>	<u>0.00</u>
	Total Value Added Tax	0.00	234,855,390.00	234,855,390.00	0.00

	DETAILS	2023		
		ACTUAL N'm	BUDGETED N'm	VARIANCE N'm
2	<u>B - STATE GOVT. INTERNALLY GEN. REVENUE</u>			
	Share of State Government Internally Generated Revenue	0.00	73,913,460.00	73,913,460.00
	Total State Government Internally Generated Revenue	0.00	73,913,460.00	73,913,460.00
3	<u>C -INTERNALLY GENERATED REVENUE:</u>			
3.1	<u>CAPITATION RATE:</u>			
	Current Capitation/Development Rate	0.00	3,050,000.00	3,050,000.00
	Arrears of Capitation Rate	0.00	1,689,900.00	1,689,900.00
	Sub-Total Capitation Rate	0.00	4,739,900.00	4,739,900.00
3.2	<u>PROPERTY RATE:</u>			
	Current Property/Tenement Rate	0.00	5,000,000.00	5,000,000.00
	Commercial Buildings	0.00	0.00	0.00
	Filling Stations	0.00	1,000,000.00	1,000,000.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	512,500.00	4,160,200.00	3,647,700.00
	Arrears of Property Rate	0.00	234,900.00	234,900.00
	Sub-Total Property Rate	512,500.00	10,395,100.00	9,882,600.00
3.3	<u>LICENSES, FINES AND FEES</u>			
	Towing of Vehicles Fees	0.00	3,000,000.00	3,000,000.00
	Obstruction and Nuisance Fees	0.00	1,000,000.00	1,000,000.00
	Bicycle License Fess	0.00	300,000.00	300,000.00
	Liquor License (Wine/ Beer)	0.00	1,000,000.00	1,000,000.00
	Native Liquor License	0.00	900,000.00	900,000.00
	Wheelbarrow License Fees	0.00	50,000.00	50,000.00
	Native Tobacco License	0.00	20,000.00	20,000.00
	Squatter/ Hawkers Permit	0.00	200,000.00	200,000.00
	Buses/Commercial Vehicles Emblems	0.00	400,000.00	400,000.00
	Registration of Buses/Commercial Vehicles	0.00	800,000.00	800,000.00
	Operational Business Permit	0.00	1,500,000.00	1,500,000.00
	Motorcycle License Fees	0.00	0.00	0.00
	Eating House License Fees	0.00	500,000.00	500,000.00
	Kiosk License Fees	0.00	100,000.00	100,000.00
	Bakery House License Fees	0.00	200,000.00	200,000.00
	Hotel Fees	0.00	0.00	0.00
	Auctioneers License Fees	0.00	15,000.00	15,000.00
	Canon Shooting License Fees	0.00	30,000.00	30,000.00
	Customary Marriage Registration Fees	0.00	2,500,000.00	2,500,000.00
	Statutory Marriage Fees	0.00	0.00	0.00
	Entertainment/Drumming Fees	0.00	30,000.00	30,000.00
	Control of Noise Permit	0.00	0.00	0.00
	Cinematograph License Fees	0.00	0.00	0.00
	Naming of Street Registration Fees	0.00	500,000.00	500,000.00

Renewal Fees (Various)	0.00	0.00	0.00
Radio/Television License Fees	0.00	0.00	0.00
Clubs, Cultural and Social Organization Registration Fees	500.00	150,000.00	149,500.00
Identification/Oath Fees	105,000.00	600,000.00	495,000.00
Dislodging Septic Tank License Fees	0.00	0.00	0.00
Earning from Environmental Sanitation Services	0.00	1,500,000.00	1,500,000.00
Poundage Fees/Sales of Strayed Animal	0.00	1,250,000.00	1,250,000.00
Registration of Birth and Death	0.00	300,000.00	300,000.00
Delivery/Maternity Fees	3,586,630.00	4,000,000.00	4,000,000.00
Dispensary Fees	0.00	400,000.00	400,000.00
Laboratory Test Fees	0.00	0.00	0.00
Registration of Contractors Fees	0.00	400,000.00	400,000.00
Tender Fees	0.00	500,000.00	500,000.00
Building Plan Checking Fees	0.00	0.00	0.00
Sand Excavation Fees	0.00	0.00	0.00
Presentation of Eze	1,300,000.00	0.00	(1,300,000.00)
Cottage Industry Fees	0.00	100,000.00	100,000.00
Oil Processing/Kernel Cracking Machine Fees	0.00	25,000.00	25,000.00
Rice Mill/Cassava Grinding License Fees	0.00	20,000.00	20,000.00
Corn Grinding License Fees	0.00	50,000.00	50,000.00
Painting Spraying and Sign Writing Workshop Fees	0.00	50,000.00	50,000.00
Welding Machine License Fees	0.00	70,000.00	70,000.00
Electronics Radio/Television Workshop License Fees	0.00	25,000.00	25,000.00
Blacksmith Workshop License Fees	0.00	25,000.00	25,000.00
Wood Making and Carpentry Workshop License Fees	0.00	35,000.00	35,000.00
Battery Charger License Fees	0.00	0.00	0.00
Printing Press License Fees	0.00	25,000.00	25,000.00
Vulcanizer License Fees	0.00	125,000.00	125,000.00
Petty Trader License Fees	0.00	600,000.00	600,000.00
Motor Spare Parts License Fees	0.00	200,000.00	200,000.00
Clock/Watch Repair License Fees	0.00	20,000.00	20,000.00
Registration of Laundries and Dry Cleaners License Fees	0.00	30,000.00	30,000.00
Motor Mechanical Workshop License Fees	0.00	110,000.00	110,000.00
Building Material License Fees	0.00	200,000.00	200,000.00
Surface Kerosene Tank License Fees	0.00	10,000.00	10,000.00
Photocopying and Document Service License Fees	0.00	0.00	0.00
Block Making with Machine License Fees	0.00	0.00	0.00
Sewing Institute License Fees	0.00	0.00	0.00
Hair Dressing/Barbing Salon License Fees	0.00	70,000.00	70,000.00
Water Borehole Commercial License Fees	0.00	0.00	0.00
Local Hair Barbing/Plating License Fees	0.00	0.00	0.00
Cloth Dyer License Fees	0.00	0.00	0.00
Advertisement License Fees	0.00	250,000.00	250,000.00
Sales of Unserviceable Stores License Fees	0.00	0.00	0.00
Hire Charges/Heavy Equipment Fees	0.00	0.00	0.00
Sale of Stores Fees	0.00	16,000,000.00	16,000,000.00
Survey and Plot Fees	0.00	0.00	0.00
Approved Building Plan Fees	0.00	1,500,000.00	1,500,000.00
Mortgage Sub-Lease Survey Fees	0.00	0.00	0.00
Customary Right of Occupancy Fees/Tenement	0.00	0.00	0.00
Building Plan Inspection Fees/checking fees	0.00	200,000.00	200,000.00
Commission on Transfer of Plot Fees	0.00	0.00	0.00

	Sub-Total Licenses, Fines and Fees	4,992,130.00	41,885,000.00	36,892,870.00
3.4	<u>EARNINGS FROM COMMERCE:</u>			
	Market Toll/ Stallage Fees	0.00	500,000.00	500,000.00
	Motor Park Toll	0.00	480,000.000	480,000.000
	Shops/Shopping Centre Fees	0.00	200,000.00	200,000.00
	Cattle Market Fees	0.00	20,000.00	20,000.00
	Slaughter House Fees	0.00	720,000.00	720,000.00
	Mortuary Fees /Charge	0.00	100,000.00	100,000.00
	Registration of Matrimonial Cases	0.00	750,000.00	750,000.00
	Earnings from Agricultural Undertakings	0.00	5,000,000.00	5,000,000.00
	Statutory Marriage Registration	0.00	3,200,000.00	3,200,000.00
	Earnings from Commercial Undertakings	<u>0.00</u>	<u>6,600,000.00</u>	<u>0.00</u>
	Sub-Total Earnings from Commerce	0.00	10,970,000.00	10,970,000.00
3.5	<u>RENT ON LOCAL GOVERNMENT PROPERTY:</u>			
	Rent on Local Government Quarters	0.00	0.00	0.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Rent on Local Government Property	0.00	0.00	0.00
3.6	<u>INTEREST/REPAYMENTS AND DIVIDENDS:</u>			
3.6.1	<u>INTEREST/REPAYMENTS:</u>			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Interest/Repayments	0.00	0.00	0.00
3.6.2	<u>DIVIDENDS:</u>			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	<u>0.00</u>	<u>0.00</u>
	Sub-Total Dividends	0.00	0.00	0.00
	Grand Total Interest/Repayments and Dividends	0.00	0.00	0.00
3.7	<u>GRANTS/AID AND REIMBURSEMENTS:</u>			
3.7.1	<u>INTERNAL AID/GRANTS:</u>			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Internal Aid/Grants	0.00	0.00	0.00
3.7.2	<u>REIMBURSEMENTS:</u>			
	Re-imburement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imburement	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

	Grand Total Grants/Aid and Re-imbursements	0.00	0.00	0.00
3.8	<u>MISCELLANEOUS REVENUE:</u>			
	Recovery of Losses and Overpayments	0.00	0.00	0.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	600,000.00	600,000.00
	Internal Loans	0.00	0.00	0.00
	Sub-Total Miscellaneous Revenue	0.00	600,000.00	600,000.00
	Grand Total Internally Generated Revenue	5,504,630.00	75,315,000.00	69,810,370.00
4	<u>OTHER CAPITAL RECEIPTS:</u>			
	Surplus from Sales of Property, Plant and Equipment (PPE)	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	0.00	0.00	0.00
5	<u>SALARIES AND WAGES:</u>			
5.1	<u>CONSOLIDATED REVENUE FUND CHARGES:</u>			
	The LGC Executive / Legislature	9,000,000.00	112,437,120.00	103,437,120.00
	Local .Govt. Devt. Areas (Coordinator & Members)	4,200,000.00	0.00	(4,200,000.00)
	Community Govt. Council (PG Allowances)	14,400,000.00		(14,400,000.00)
	Sub-Total Consolidated Revenue Fund Charges	27,600,000.00	112,437,120.00	84,837,120.00
5.2	<u>PERSONNEL EMOLUMNET:</u>			
	Administration	0.00	0.00	0.00
	Finance	0.00	0.00	0.00
	Medical and Health	0.00	0.00	0.00
	Planning Research and Statistics	0.00	0.00	0.00
	Agricultural and Natural Resources	0.00	0.00	0.00
	Works, Transport and Housing	0.00	0.00	0.00
	Information, Education and Social Welfare	0.00	0.00	0.00
	Local Govt. Workers Salary (End to End Payment iro Automated Salary Payment System)	363,641,589.35	375,787,040.00	12,145,450.65
	Salaries/ Emoluments :- Primary Education(automated payment system)	265,557,700.12	0.00	(265,557,700.12)
	Salaries/ Emoluments :- Jnr Secondary Education(automated)	113,629,311.33	0.00	(113,629,311.33)
	Salaries and Allowances Council of Traditional Rulers	37,072,391.69	0.00	(37,072,391.69)
	Pensions and Gratuity for Local Govt. Retirees	262,856,750.51	0.00	(262,856,750.51)
	Sub-Total Personnel Cost	1,042,757,743.00	375,787,040.00	(666,970,703.00)
	Grand Total Salaries and Wages	1,070,357,743.00	488,224,160.00	(582,133,583.00)
5.3	<u>MISCELLANEOUS:</u>			
	Adult Instructors	0.00	0.00	0.00
	NYSC Corp. Member	0.00	400,000.00	400,000.00
	Postal Agents	0.00	0.00	0.00
	Disabled Persons / Assistant to handy caps	0.00	300,000.00	300,000.00
	IT Students	0.00	300,000.00	300,000.00
	Road cleaners	0.00	0.00	0.00
	Casual Security Men	0.00	0.00	0.00

	The Police (PB)	0.00	200,000.00	200,000.00
	Nigeria Security and Civil Defence	0.00	1,000,000.00	1,000,000.00
	State Security Services	0.00	200,000.00	200,000.00
	Sports	0.00	200,000.00	200,000.00
	Cultural Activities	0.00	300,000.00	300,000.00
	Imo Women's Day Celebration	0.00	400,000.00	400,000.00
	Project Monitoring	0.00	5,000,000.00	5,000,000.00
	Support to Special Education Schools	0.00	10,000,000.00	10,000,000.00
	Children's Day Celebration	0.00	600,000.00	600,000.00
	Independence Celebration	0.00	700,000.00	700,000.00
	August Meeting	0.00	500,000.00	500,000.00
	JAAC Administration	0.00	1,000,000.00	1,000,000.00
	Budget Preparation	0.00	1,000,000.00	1,000,000.00
	RAMP	0.00	1,000,000.00	1,000,000.00
	Support to Local Government Pensions Board	0.00	3,000,000.00	3,000,000.00
	Support to Heartland Sports Club	0.00	1,000,000.00	1,000,000.00
	Support BLGCA	0.00	10,000,000.00	10,000,000.00
	Support to LGSC	0.00	2,000,000.00	2,000,000.00
	Procurement of Palliatives	0.00	10,000,000.00	10,000,000.00
	COVID-19 for Communities	0.00	0.00	0.00
	Youth Empowerment	0.00	12,000,000.00	12,000,000.00
	Salary Arrears to 2010 Ex-Chairmen, Councilors, etc.	0.00	41,600,000.00	41,600,000.00
	Total Miscellaneous		239,100,000.00	239,100,000.00
5.4	<u>PERSONNEL ANALYSIS:</u>			
	Total Number of Employees at the Beginning of the Year			
	Total Number of Employees Employed in the Year			
	Total Number of Employees Retired/Transferred or Left During the Year			
	Total Number of Employees at the End of the Year			
6	<u>OVERHEAD COST:</u>			
6.1	<u>OVERHEAD COSTS BY FUNCTION:</u>			
	Travel and Transport	7,118,000.00	2,950,000.00	(4,168,000.00)
	Utility Services	0.00	200,000.00	200,000.00
	Telephone and Postal Services	0.00	60,000.00	60,000.00
	Stationery and Printing	13,812,543.00	1,200,000.00	(12,612,543.00)
	Maintenance of Office Furniture and Equipment	15,480,000.00	1,450,000.00	(14,030,000.00)
	Maintenance of Vehicle and Capital Assets	15,988,800.00	2,600,000.00	(13,398,800.00)
	Consultancy and Professional Services	0.00	400,000.00	400,000.00
	Training, Staff Development and Welfare	9,978,950.00	2,850,000.00	(7,128,950.00)
	Entertainment and Hospitality	5,323,975.00	500,000.00	(4,823,975.00)
	Miscellaneous Expenses	5,025,000.90	300,000.00	(4,725,000.90)
	Provision of Service Materials	8,764,847.00	3,600,000.00	(5,164,847.00)
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils	<u>74,980,357.94</u>	<u>0.00</u>	<u>(74,980,357.94)</u>
	Total Overhead Cost By Function	156,472,473.84	16,110,000.00	(140,362,473.84)
	Unretired Advances	55,320,036.20	0.00	(55,320,036.20)
	Grand Total Over Head Cost	211,792,510.04	16,110,000.00	(195,682,510.04)
6.2	<u>OVERHEAD COST BY SECTORS (DEPARTMENT):</u>			

	The Council	19,516,000.00	2,000,000.00	(17,516,000.00)
	Administration	11,546,500.00	2,960,000.00	(8,586,500.00)
	Finance	12,132,400.00	1,800,000.00	(10,332,400.00)
	Medical and Health	5,712,215.00	1,500,000.00	(14,212,215.00)
	Planning Research and Statistics	3,150,000.00	850,000.00	(2,300,000.00)
	Agricultural and Natural Resources	15,406,000.00	1,500,000.00	(13,906,000.00)
	Works, Transport and Housing	9,179,000.00	1,500,000.00	(1,679,000.00)
	Information, Education and Social Welfare	4,850,000.00	1,600,000.00	(3,250,000.00)
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils cut across various Sectors	<u>74,980,357.94</u>	<u>0.00</u>	<u>(74,980,357.94)</u>
	Total Overhead Cost by Sector (Department)	156,472,473.84	16,110,000.00	(140,362,473.84)
7.	<u>SECURITY VOTE</u>			
	Security Vote	<u>24,000,000.00</u>	<u>24,000,000.00</u>	<u>24,000,000.00</u>
	Total	<u>24,000,000.00</u>	<u>24,000,000.00</u>	<u>24,000,000.00</u>
8.	<u>INTEGRATED FARMS PROJECT</u>			
	Integrated Farms Project	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
9.	<u>PALLIATIVE EXPENSES</u>			
	Palliative Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
10	<u>CAPITAL EXPENDITURE:</u>			
	Road Grading, Repair of Buildings and Boreholes etc	0.00	0.00	0.00
	Contribution to Local Government Joint Project Account	1,223,600,000.00	<u>0.00</u>	(1,223,600,000.00)
	Other Projects	82,206,036.20	937,172,210.00	854,966,1730.80
	Various Over Head expenses incurred by BLGCA ifo Local Govt. Councils across various Sectors	426,698,603.10	0.00	(426,698,603.10)
	Total Capital Expenditure	1,732,504,639.30	937,172,210.00	(795,332,429.30)
	Unretired Project Advance	82,206,036.20	0.00	(82,206,036.20)
	Grand Total Capital Expenditure	1,650,298,603.10	937,172,210.00	(713,126,393.10)

	<u>LIQUID ASSETS:</u>			2023 N'm	2022 N'm
	This represents closing balance of cash-at-hand and held in Banks				
11	<u>CASH BALANCE:</u>				
	Cash-at-Hand			78,500.00	5,050.00
	Sub-Total Cash			78,500.00	5,050.00
12	<u>BANK BALANCE:</u>				
	<u>Name of Bank</u>	<u>Account Name</u>	<u>Account No.</u>		
	1. Zenith Bank Plc.	Hope for Imo Project	1017180501	52,194,60	40,945.10
	2. Polaris Bank Plc.	OruWest L/Govt. Account	1751085080	95,551,161.92	2,427.30
	3. UBA Plc.	Shared Prosperity Joint Proj. A/C	1022780916	10,415,519.79	10,415,519.79
	4. UBA Plc.	Agric. Farm Account	1017630466	0.00	175,025.07
	5. UBA Plc.	Account name not disclosed	1015586181	0.00	3,699,332.78
	6. UBA Plc.	-do-	1015586129	0.00	41,425.20
	7. UBA Plc.	-do-	1015716239	0.00	625.70
	8. Zenith Bank Plc.	Salary Account	1012897747	9,570.72	9,570.72

	9. Zenith Bank Plc.	Account name not disclosed	1012877169	0.00	(481.01)
	10. ECO Bank	OruWest LG Account	429046594	1,720,357.08	1,720,357.08
	11. ECO Bank	Account name not disclosed	0059073256	109,224.71	109,224.71
	12. SKYE Bank	OruWest L/Govt. Account	1751085080	0.00	22,144,529.00
	13. SKYE Bank	Salary Account	1751085011	0.00	8,280.35
	14. SKYE Bank	Account name not disclosed	4040019913	0.00	10,375.00
	15. FCMB	Revenue Account	1970897011	411,423.23	411,423.23
	16. First Bank Plc.	IGR Account	2037875538	<u>102,848.27</u>	<u>339,712.20</u>
	Sub-Total Bank			108,372,300.32	39,128,292.22
	Grand Total Cash and Bank Equivalent			108,450,800.32	39,133,342.22
13	<u>SALARY ADVANCE</u>			2023	2022
	Salary Advance			<u>0.00</u>	<u>0.00</u>
	Sub-Total Salary Advance			0.00	0.00
14	<u>Imprest:</u>				
1	Hon. Mgbeanulu Dom			940,000.00	940,000.00
2	UzochiAkanna			70,000.00	70,000.00
3	Obiefule Chris			70,000.00	70,000.00
4	Onwugbenu Helen C.			70,000.00	70,000.00
5	Mbanozuru Wilson			70,000.00	70,000.00
6	MetuAudustina			70,000.00	70,000.00
7	EwelikeObidieguru I.			70,000.00	70,000.00
8	OkoroObinna			70,000.00	70,000.00
9	Udemba Obi			70,000.00	70,000.00
10	Ajaesowuonye Anthony			70,000.00	70,000.00
11	Ihe Cletus			70,000.00	70,000.00
12	OguchierritiNma C.			1,245,000.00	1,245,000.00
13	Ibe Steve			915,000.00	915,000.00
14	Ihekoronye G. O.			400,000.00	400,000.00
15	Okwuosha, K. C.			150,000.00	150,000.00
16	UcheharaNdubuisi			50,000.00	50,000.00
17	IgwebuikeKyrian			54,400.00	54,400.00
18	Mberekpe, K.C.			350,000.00	350,000.00
19	Igwegbe J. C.			150,000.00	150,000.00
20	Egeonu Eunice			210,000.00	210,000.00
21	Emenike Esther			30,000.00	30,000.00
22	Oladika, E. N			50,000.00	50,000.00
23	Okafor, C. O			435,000.00	435,000.00
24	Chukwu, I. C			475,000.00	475,000.00
25	Chukwukadibia, I.			400,000.00	400,000.00
26	Jiakpunna, A. I			435,000.00	435,000.00
27	Iwu Anthony			860,000.00	860,000.00
28	Egelonu, E.			60,000.00	60,000.00
29	Chukwu, M. V.			870,000.00	870,000.00
30	Ezeifedi, V. A.			140,000.00	140,000.00
31	Onukwo E.E.			75,000.00	75,000.00
32	OkekeCalista			50,000.00	50,000.00
33	Nwosu Mabel			80,000.00	80,000.00
34	Obi Paulinus			1,015,000.00	1,015,000.00
35	Echeson Edith			80,000.00	80,000.00
36	Hon. Alodikunaka Oliver			25,000.00	25,000.00

37	Ihemtuge Florence	400,000.00	400,000.00
38	Anukwo G.E.	500,000.00	500,000.00
39	Iheamacho Pius	100,000.00	100,000.00
40	EchefuChima	300,000.00	300,000.00
41	UkaegbuAhams .C.	34,500.00	34,500.00
42	Udenkwo Val	75,000.00	75,000.00
43	Ugochukwu V.N.	75,000.00	75,000.00
44	Sundry Officers	480,000.00	480,000.00
45	Sundry Traditional Rulers	345,000.00	345,000.00
46	Emenelor A.C.	150,000.00	150,000.00
47	Ugbaja B.C.	150,000.00	150,000.00
48	Ugbaja B.C.	100,000.00	100,000.00
49	Chukwu I.C.	275,000.00	275,000.00
50	Hon. AgusiTochukwu	50,000.00	50,000.00
51	Hon. NwaimoAlphonsus	50,000.00	50,000.00
52	Hon. Herbert Okonkwo	50,000.00	50,000.00
53	Hon. MaryroseOnymaobi	50,000.00	50,000.00
54	Hon. Nwosu Tony	50,000.00	50,000.00
55	Hon. NgoziNyimadu	50,000.00	50,000.00
56	Hon. Dum-ObiohaUgochi	50,000.00	50,000.00
57	Hon. Akunnakwe Queen	50,000.00	50,000.00
58	Hon. Jennifer Okonkwo	50,000.00	50,000.00
59	Hon. Wisdom Okafor	50,000.00	50,000.00
60	Hon. Ahunnakwe Kenneth	1,500,000.00	1,500,000.00
61	Igbokwe O. O,	120,000.00	120,000.00
62	Uzowuru L. N.	110,000.00	110,000.00
63	Uwakwem Kingsley	140,000.00	140,000.00
64	UcheUkpabi	190,000.00	190,000.00
65	Chukwu M. U.	1,370,000.00	1,370,000.00
66	Ogechi John Okere	3,280,000.00	2,560,000.00
67	Chukwu I. C.	180,000.00	180,000.00
68	EmelobiGodsave	2,700,000.00	1,980,000.00
69	Ihemtuge Florence	1,660,000.00	1,060,000.00
70	Obua Maureen	1,440,000.00	720,000.00
71	Emesoman Dominic	200,000.00	200,000.00
72	Manu P. O.	240,000.00	240,000.00
73	Adipue .A.	8,150,000.00	7,430,000.00
74	Okoli Esther E.	1,410,000.00	690,000.00
75	OkekeCallista C.	480,000.00	480,000.00
76	Emmanuel Awueze	450,000.00	450,000.00
77	Eric Igbojekwe	1,200,000.00	600,000.00
78	OkolieogwoChizoba	1,020,000.00	420,000.00
79	Obike Magnus	520,000.00	520,000.00
80	MbahChijioke	840,000.00	840,000.00
81	AtuegbulemMarthias	1,000,000.00	1,000,000.00
82	Okwuoha Ernest	760,000.00	760,000.00
83	MgbazuoEmeka	480,000.00	480,000.00
84	IlohIkemefula	760,000.00	760,000.00
85	Adikaibe Paul	760,000.00	760,000.00

86	Ihemenam Thaddeus	680,000.00	680,000.00
87	Onukaeze Casmir	520,000.00	520,000.00
88	NwagbaraIkechukwu	480,000.00	480,000.00
89	OnuzoHarvila	440,000.00	440,000.00
90	EuphemiaOzobi	440,000.00	440,000.00
91	Okere E. C.	1,165,000.00	1,165,000.00
92	NzagwuMarcell .N.	1,595,000.00	1,595,000.00
93	Agukwe A. U.	1,790,000.00	1,790,000.00
94	UcheharaChuks	4,050,000.00	2,840,000.00
95	IhesinuloMbadiwe	2,760,000.00	1,440,000.00
96	NgoziAkammadu	1,140,000.00	420,000.00
97	Okolieogwu Willie	11,900,000.00	4,200,000.00
98	Njajum Marcel	720,000.00	0.00
	Sub-Total Imprest	72,368,900.00	55,298,900.00
15	<u>CAPITAL ADVANCES:</u>		
15.1	<u>i. INTEGRATED FARM PROJECT:</u>		
1	Iwu Anthony	6,415,100.00	6,415,100.00
2	Mgbelagwu G.U.	100,000.00	100,000.00
3	Eke Chamberlin C.	244,000.00	244,000.00
4	Okafor C.O.	100,000.00	100,000.00
5	Engr. Iwu A.O.	<u>50,000.00</u>	<u>50,000.00</u>
	Sub-Total Integrated Farm project	6,909,100.00	6,909,100.00
15.2	<u>ii. CHAPEL PROJECT:</u>		
1	Mgbeanulu Dom	7,880,300.00	7,880,300.00
2	Okafor C.O.	2,926,011.86	2,926,011.86
3	Chukwu M.V.	<u>95,000.00</u>	<u>95,000.00</u>
	Sub- Chapel Project	10,901,311.86	10,901,311.86
15.3	<u>iii. GRADING OF ROADS</u>		
		<u>0.00</u>	<u>15,000,000.00</u>
	Sub Total Grading of Roads	<u>0.00</u>	<u>15,000,000.00</u>
15.4	<u>iv. RENOVATION OF BUILDING AND CONSTR. OF FENCE</u>		
1.	GodsaveEmelobi	<u>16,685,800.00</u>	<u>16,685,800.00</u>
	Sub Total Renovation of Building and Constr. of Fence	16,685,800.00	16,685,800.00
15.5	<u>v. PROVISION OF ELECTRICITY</u>		
1.	GodsaveEmelobi	<u>960,200.00</u>	<u>5,916,200.00</u>
	Sub Total Provision of Electricity	960,200.00	5,916,200.00
15.6	<u>vi. Provision of Reception Furniture</u>		
	GodsaveEmelobi	<u>1,246,000.00</u>	<u>1,246,000.00</u>
	Sub Total Provision of Reception Furniture	1,246,000.00	1,246,000.00
	Total Project Advances	36,702,411.86	56,658,411.86
15.7	<u>PERSONAL ADVANCES:</u>	<u>2023</u>	<u>2022</u>
1	Osuala G.C	200,000.00	200,000.00
2	AjaeroIfeanyi	7,500.00	7,500.00
3	Emejuru M.C (Mrs.)	3,000.00	3,000.00

4	Umeh A.N.O	955,968.00	955,968.00
5	Okama	85,000.00	85,000.00
6	Opara Clara	900,000.00	900,000.00
7	Okon S. (SSS)	60,000.00	60,000.00
8	Agwaramgbo W.C	738,200.00	738,200.00
9	Ahanu D. Harriet	40,000.00	40,000.00
10	Esomonu N.I.U	12,000.00	12,000.00
11	Asoegwu Mike	4,838,340.00	4,838,340.00
12	Eze E.C	6,000.00	6,000.00
13	Ibe Steve	834,400.00	834,400.00
14	Ndubueze T.U	919,250.00	919,250.00
15	Emezu Martin	2,800.00	2,800.00
16	Nchiaram Rose E.	470,000.00	470,000.00
17	Ofoledu Christopher	1,500.00	1,500.00
18	Ephraim	84,000.00	84,000.00
19	OnonikpoChinedu	4,326,050.00	4,326,050.00
20	NwakaudiChimezie	64,200.00	64,200.00
21	Oguchienti N.I	2,289,000.00	2,289,000.00
22	Udemmadu U.	50,000.00	50,000.00
23	Nlebedim P.A.	4,527,500.00	4,527,500.00
24	Echolike Mary	4,645,100.00	4,645,100.00
25	Nwobi Mary	462,680.00	462,680.00
26	NwakaUche	200,000.00	200,000.00
27	UmezuruikeHerry	5,915,000.00	5,915,000.00
28	Otuibe E.C (Mrs.)	2,644,000.00	2,644,000.00
29	Okereke G.C.	180,000.00	180,000.00
30	Nwosulkechukwu	132,100.00	132,100.00
31	Dike G.C	398,062.00	398,062.00
32	Onyemesim Emma	1,510,280.00	1,510,280.00
33	Nwankwo Thomas	737,650.00	737,650.00
34	Nwosu E. (Engr.)	695,000.00	695,000.00
35	OnuigweDonatus	1,511, 850.00	1,511, 850.00
36	Lolo Igwegbe N.M.	6,517,700.00	6,517,700.00
37	Iwudibia May	2,938,500.00	2,938,500.00
38	Kema P.O	11,944878.00	11,944878.00
39	Eze Monica	861,840.00	861,840.00
40	Emenyonu S.M.	5,000.00	5,000.00
41	Otiti K.O.	518,650.00	518,650.00
42	Okereke O.	245,000.00	245,000.00
43	Onwanna Kevin	216,750.00	216,750.00
44	Obioha Chika	211,600.00	211,600.00
45	AgesiTheophilus	122,850.00	122,850.00
46	Emenike I.C	150,000.00	150,000.00
47	Obiwuru Larry	80,000.00	80,000.00
48	HRH EzeDikeaso	128,000.00	128,000.00
49	AchusimOsita	150,000.00	150,000.00
50	Onuoha P.I	437,170.00	437,170.00
51	IhebomUzodimma Alex	40,000.00	40,000.00
52	Hon. OhaforFidelia	220,000.00	220,000.00
53	OkaforIjeoma	374,400.00	374,400.00
54	Attah Felix	160,000.00	160,000.00
55	Kura M. (D.P.O)	733,000.00	733,000.00

56	ObiohaNnamdi	52,300.00	52,300.00
57	Amadioha G.N	124,000.00	124,000.00
58	Igbokwe Cletus	1,500.00	1,500.00
59	H.R.H EzeMbawuikeUgboha	80,000.00	80,000.00
60	Ugbaja C.I	1,146,000.00	1,146,000.00
61	NwaosuChukwuemeka	68,000.00	68,000.00
62	Hon. Sule	113,440.00	113,440.00
63	Mgbenwelu Julia	1,700.00	1,700.00
64	Obidiegwu Foeman	10,000.00	10,000.00
65	Onuoha A.I	826,500.00	826,500.00
66	Hon. Nlemolisa Benedict	50,000.00	50,000.00
67	(Engr.) OjiakoEngene	304,000.00	304,000.00
68	OguchientiChinwe	10,000.00	10,000.00
69	Okonkwo J.O.	2,425,000.00	2,425,000.00
70	AhanonuCarmelia	5,000.00	5,000.00
71	Asonye Esther	0.00	0.00
72	Opara L.N	105,000.00	105,000.00
73	Nwanegbo P.J	813,300.00	813,300.00
74	MaduikAdaku	1,300.00	1,300.00
75	OnwurumbaEbere	45,000.00	45,000.00
76	NwanwaChukwude	2,000.00	2,000.00
77	Ngobidi B.C	183,183.52	183,183.52
78	Onyekuru G.C	100,000.00	100,000.00
79	Egwuatu R.E	20,000.00	20,000.00
80	Uka Christy	149,250.00	149,250.00
81	Oparaocha Mathias	6,000.00	6,000.00
82	EwuluOluchi	4,220.00	4,220.00
83	IlozulikeOnyinye	10,000.00	10,000.00
84	AmaebubeCelestina	20,000.00	20,000.00
85	Ifemembi A.A	5,000.00	5,000.00
86	Ubechu Martins	85,725.00	85,725.00
87	Nwakaejuafor W.O.	55,800.00	55,800.00
88	Uhuegbu Edna	120,000.00	120,000.00
89	NdigweChinyere	47,000.00	47,000.00
90	Cordelia A.E.	1,660.00	1,660.00
91	Udom E.N.O.	65,500.00	65,500.00
92	Nnodim Boniface	50,260.00	50,260.00
93	EjinkonyeIfeanyi	2,600,000.00	2,600,000.00
94	Ohoniwu R.C	30,000.00	30,000.00
95	Hon. Ochonma Festus	50,000.00	50,000.00
96	Eke Mbadiwe	2,544,480.00	2,544,480.00
97	Odionyenma A.C	140,000.00	140,000.00
98	OkaforRemi	1,318,475.00	1,318,475.00
99	Nwisu Justina	35,000.00	35,000.00
100	Anumudu G.B	867,015.00	867,015.00
101	Mmerem Beatrice	134,900.00	134,900.00

102	OguChuks	8,300.00	8,300.00
103	Obi Thanks God	8,300.00	8,300.00
104	Egbuawa E.O	50,000.00	50,000.00
105	Nwanegbo E.O	2,041,200.00	2,041,200.00
106	Uba Augustine	2,041,200.00	2,041,200.00
107	Igbokwe Vitus	2,500.00	2,500.00
108	MbaeriAnslem	3,000.00	3,000.00
109	Amaefule D.M.	1,950,000.00	1,950,000.00
110	OparagimDonatus	1,600.00	1,600.00
111	Aharaonu Regina	188,000.00	188,000.00
112	EkezieFidelia	27,000.00	27,000.00
113	AkpudiIbe Marcus	66,500.00	66,500.00
114	Okechukwu B.N	243,920.00	243,920.00
115	OkaforLaz	322,000.00	322,000.00
116	Nwosu Davidson	40,000.00	40,000.00
117	Anolie Miriam	3,000.00	3,000.00
118	Izugba N.J	2,060,000.00	2,060,000.00
119	Onuniba L.N	21,550.00	21,550.00
120	Ezewusiem S.A	46,000.00	46,000.00
121	Obua E.C	88,400.00	88,400.00
122	Egbuawa E.C	2,161,148.00	2,161,148.00
123	Ogu C.C	862,000.00	862,000.00
124	OnwunemeVitalis	488,700.00	488,700.00
125	Akujiobe L.E (Dr.)	28,000.00	28,000.00
126	Igwilo Michael	7,290.00	7,290.00
127	Igboanugo	50,000.00	50,000.00
128	Odozor Blessing	6,980.00	6,980.00
129	Onyejekwu E.N	500.00	500.00
130	Kemakolam A.	100,000.00	100,000.00
131	NnubiaChidimma	1,000.00	1,000.00
132	Nwosu Edwin	525,000.00	525,000.00
133	NigiIbrahhim Aisha	15,000.00	15,000.00
134	Nzekwe Sunday	148,100.00	148,100.00
135	Irodi K.I	2,647,000.00	2,647,000.00
136	IwuorishaUche	60,000.00	60,000.00
137	Mgborogwu G.T.O	170,000.00	170,000.00
138	ChikweEucharia	40,000.00	40,000.00
139	OkaforMarcle	513,000.00	513,000.00
140	Osuala Mike	77,150.00	77,150.00
141	Iheanacho Obi B.	0.00	0.00
142	ChukwuezieChidinma	2,000.00	2,000.00
143	AchiemeFidelia	30,300.00	30,300.00
144	Asikaogu Samuel	65,000.00	65,000.00
145	ChimaCyracus	900,000.00	900,000.00
146	ObiwuruChidimma	45,000.00	45,000.00
147	Nwokocha M.I	15,000.00	15,000.00

148	UkwuomaPaulinus	772,000.00	772,000.00
149	Nwankwo Esther	5,000.00	5,000.00
150	NnebueEcharia	0.00	0.00
151	Amadi R.N	15,000.00	15,000.00
152	Nwachukwu E.N	880,000.00	880,000.00
153	Uzor D.A	80,000.00	80,000.00
154	Anyanwu S.I	40,000.00	40,000.00
155	Odingbe V.I	0.00)	0.00)
156	Madueke Charles	159,000.00	159,000.00
157	NwakanmaObioha	1,500.00	1,500.00
158	Ihedi C.O (Engr.)	651,800.00	651,800.00
159	Umezuruike Tony	3,578,990.00	3,578,990.00
160	Hon. Okechukwu M.C.A	4,655.00	4,655.00
161	Ohazuruike Rufus	2,000.00	2,000.00
162	Ike Nicholas	98,000.00	98,000.00
163	Eze P.E	59,960.00	59,960.00
164	OkoroAlphonsus	42,000.00	42,000.00
165	Iwuji Blessing	7,000.00	7,000.00
166	Obi C.C	2,550.00	2,550.00
167	Nwachukwu M.I	1,000.00	1,000.00
168	Ewuru Gregory	30,000.00	30,000.00
169	Nwanke Mathew J.O	50,000.00	50,000.00
170	Ugwulebo R.	6,500.00	6,500.00
171	Azubuike Mike	1678.00	1678.00
172	Ekwunaso Evelyn	15,450.00	15,450.00
173	Nwankwo M.J.O	176,500.00	176,500.00
174	Obuma Stanley	148,280.00	148,280.00
175	Okafor Juliana	10,500.00	10,500.00
176	Oluchara T.C	22,035.00	22,035.00
177	Akubueze M.C	40,000.00	40,000.00
178	Onwude C.A	40,000.00	40,000.00
179	Meme Ikechukwu	22,050.00	22,050.00
180	Onwusonye J.N	3,100.00	3,100.00
181	Onyere E.O	153,810.00	153,810.00
182	Udushirinwa F.	2,500.00	2,500.00
183	AmuzieChidi	3,800.00	3,800.00
184	Chikezie R.N	1,500.00	1,500.00
185	Anosiekwu I.I.	0.00	0.00
186	Njoku C.G	6,000.00	6,000.00
187	Madu T.T	9,000.00	9,000.00
188	Okwudiri S.O	3,000.00	3,000.00
189	Emereonye M.C.	27,000.00	27,000.00
190	Emejuru P.O	9,020.00	9,020.00
191	Ejimadu E.O	46,050.00	46,050.00
192	Onyeako Clifford	155,500.00	155,500.00
193	Madueke G.N	63,000.00	63,000.00

194	Onwuiba L.D	5,000.00	5,000.00
195	Akunne S.N	393,000.00	393,000.00
196	Obinyere I.A	63,000.00	63,000.00
197	Oliseh Edwin	185,000.00	185,000.00
198	Onyebuagu K.C	182,000.00	182,000.00
199	Uzoagu F.O	2,500.00	2,500.00
200	AdinduIfeanyi	690,800.00	690,800.00
201	Clr. Nwanyi A.N	263,000.00	263,000.00
202	Nwauto Joseph	45,300.00	45,300.00
203	Onyekaibeya R.E.	0.00	0.00
204	Duru V.A	422,500.00	422,500.00
205	Ettah S.N	113,500.00	113,500.00
206	Asoegwu P.N	242,900.00	242,900.00
207	Nwanne L.I.	3,460.00	3,460.00
208	Okebala S.C.	465,000.00	465,000.00
209	Okonkwo B.A (Mrs.)	750.00	750.00
210	Okeukwu V.I	165,593.00	165,593.00
211	Nwadike E.N	2,161,117.67	2,161,117.67
212	OdinakaezeChinyere	700.00	700.00
213	Ezeagu Vivian	15,000.00	15,000.00
214	Ezeagu Samuel	30,000.00	30,000.00
215	Ileazu C.C	2,561,832.00	2,561,832.00
216	Nwaonye Humphrey	2,277,975.00	2,277,975.00
217	OnyeRomanus	15,000.00	15,000.00
218	Anonye Peter	10,000.00	10,000.00
219	UdennakaOpara	3,940.00	3,940.00
220	Obi Innocent	7,260.00	7,260.00
221	Iheabuchi J.O	3,500.00	3,500.00
222	UdemEucharia	45,000.00	45,000.00
223	Odinakaeze Alice	128,000.00	128,000.00
224	NwaroEmelda	0.00	0.00
225	EzeDurulkekaibeya	0.00	0.00
226	Obi V.M	0.00	0.00
227	UbechiMarthins	400,000.00	400,000.00
228	Hon. Ogbuehi Sylvester	650,000.00	650,000.00
229	NnorizuLaz	550,000.00	550,000.00
230	Anozie V.	5,000.00	5,000.00
231	Obi Patrick	207,674.97	207,674.97
232	Nnodi R.O	23,416.66	23,416.66
233	Onyegbule A.C	17,784.00	17,784.00
234	Nnodim C.O	43,907.00	43,907.00
235	AlaomaNwosu	350,500.00	350,500.00
236	Hon. L.U Umeh	135,000.00	135,000.00
237	G.E Okafor	2,040,000.00	2,040,000.00
238	OkparaVirginus	45,000.00	45,000.00
239	Oparaocha Martins	3,700.00	3,700.00

240	Mr. Amazu	60,000.00	60,000.00
241	IheanachoAdaobi	3,607,911.20	3,607,911.20
242	UtaziAmarachi	0.00	0.00
243	A.O Okorofor	0.00	0.00
244	IroanusiChibuzor	0.00	0.00
245	IhezuruikeOnyinye	0.00	0.00
246	Boniface Nnodim	27,500.00	27,500.00
247	Madukwe G.O	150,000.00	150,000.00
248	Jude Madu	20,000.00	20,000.00
249	Willie Amadi	25,000.00	25,000.00
250	OgbonnaDorathy	74,000.00	74,000.00
251	Peter Erege	80,000.00	80,000.00
252	Okafor K. Charles	27,167.77	27,167.77
253	NdigweChinyere	0.00	0.00
254	ObiehileLivina	0.00	0.00
255	Hon. OkikeAlphonsus	280,000.00	280,000.00
256	Ezedimma V.C	190,000.00	190,000.00
257	Hon. Oliver Okolie	795,000.00	795,000.00
258	Foeman Amuzie	280,000.00	280,000.00
259	G.I Ijeoma	11,388,970.00	11,388,970.00
260	B.C Chukwu	560,000.00	560,000.00
261	ChineduAmuzie	900,000.00	900,000.00
262	Offor Lawrence	180,166.20	180,166.20
263	Onwubuariri C.	350,000.00	350,000.00
264	Willie T.C Okolie	20,000.00	20,000.00
265	Odi Queen	0.00	0.00
266	S.O Okechukwu	1,300,000.00	1,300,000.00
267	Mgborogwu A.C	4,260,300.00	4,260,300.00
268	Eunice Egeconu	390,000.00	390,000.00
269	Ndiaso J.C	23,500.00	23,500.00
270	JohnfrankUgaliegbulam	400,000.00	400,000.00
271	Obioha E.N	9,000.00	9,000.00
272	Ozuo M.C	20,000.00	20,000.00
273	Ibek A.O	750,200.00	750,200.00
274	Amadi K.I	230,000.00	230,000.00
275	Emezu Martins C.	0.00	0.00
276	Uzojinwa J.C	0.00	0.00
277	I.U Ejemba	153,000.00	153,000.00
278	Hon. V.C Agubosi	2,110,000.00	2,110,000.00
279	Hon. C.C Akukwe	3,134,573.72	3,134,573.72
280	AgukanyaPrisca	0.00	0.00
281	Hon Vincent Obi	2,050,000.00	2,050,000.00
282	Lady Okafor Rose Nkechi	1, 650,000.00	1, 650,000.00
283	Mgbanusi Millicent	10,930.00	10,930.00
284	Nnajiakor Jane	5,000.00	5,000.00
285	Okonkwo N.P.N	141,000.00	141,000.00

286	Anyanwu C.O.C	50,000.00	50,000.00
287	Jude Ihenatu (Driver)	10,000.00	10,000.00
288	Nwachika Edith	63,000.00	63,000.00
289	MbonuKyrian	40,000.00	40,000.00
290	Nwaozor Brendan	116,990.00	116,990.00
291	Alex Ihebom	25,000.00	25,000.00
292	Ngumoha Jerry	5,000.00	5,000.00
293	Emegharibe C.	40,000.00	40,000.00
294	NkechiAsoegwu	50,000.00	50,000.00
295	Lambert Ajaekwu	10,000.00	10,000.00
296	C.N Okonkwo	50,000.00	50,000.00
297	OkekeCalista	30,000.00	30,000.00
298	Nnajiofor Jane	25,000.00	25,000.00
299	OkechukwuNgozi	45,000.00	45,000.00
300	Oleka Pauline	60,000.00	60,000.00
301	Mbadiwe Eke	122,000.00	122,000.00
302	Nwadinma Foeman	24,000.00	24,000.00
303	ChinyereEdaghese	50,000.00	50,000.00
304	Andrew Uhumisongho	131,250.00	131,250.00
305	Hon. JaphetOkoro	150,000.00	150,000.00
306	Nwadike D.O	658,000.00	658,000.00
307	Hon. Ezeoha Bright	273,700.00	273,700.00
308	Hon. NjidekaOnyemerem	150,000.00	150,000.00
309	Udenko Val.	140,000.00	140,000.00
310	Akunna A.O	1,000.00	1,000.00
311	Chukwuzie Paulina	300,000.00	300,000.00
312	I.M Kano	400,000.00	400,000.00
313	ChiomaOsimiri	20,000.00	20,000.00
314	Igwe P.B	1,418,000.00	1,418,000.00
315	Chukwu I.C	912,095.23	912,095.23
316	Obioha U.M	350,000.00	350,000.00
317	EjembaIsdore	200,000.00	200,000.00
318	MaduekeChinyere	1,000.00	1,000.00
319	NwagbaraChinedu	30,000.00	30,000.00
320	OnyegbuleLivina	0.00	0.00
321	Iheanacho C.	0.00	0.00
322	ObiefuleLivina	0.00	0.00
323	Engr. G. Emeto	882,000.00	882,000.00
324	Ezeifedi V.A	126,000.00	126,000.00
325	Egbudiwe E.O	80,000.00	80,000.00
326	IheanachoJeth	727,478.00	727,478.00
327	Osuji B.N.D	660,000.00	660,000.00
328	Obi B.I	5,000.00	5,000.00
329	Hon. C.C. Ekwugha	300,000.00	300,000.00
330	G.I Onyekwuru	120,000.00	120,000.00
331	Vincent Obiajulu	2,000.00	2,000.00

332	Kate Otuokere	126,000.00	126,000.00
333	Richmond Duru	64,995.00	64,995.00
334	EkehChamberline	0.00	0.00
335	Kenneth Igwe	2,000.00	2,000.00
336	AhamOkechukwu	50,000.00	50,000.00
337	Iwu Joseph	80,000.00	80,000.00
338	Mgborogwu L.	1,500.00	1,500.00
339	Sam. Ani Dike	130,000.00	130,000.00
340	Ekenze E.C	400,000.00	400,000.00
341	Agwata Jacinta	9,000.00	9,000.00
342	OsujiChinedu	45,729.05	45,729.05
343	Ihonukara Glory	(6,637.38)	(6,637.38)
344	Ubochi C.C	0.00	0.00
345	IdimoguEucharia	0.00	0.00
346	Edith Ndilemeni	0.00	0.00
347	Edmond Nzeruo	150,000.00	150,000.00
348	Ubadineke Ben	0.00	0.00
349	Nneji U.C	250,000.00	250,000.00
350	Chukwuzie P.U	102,327.91	102,327.91
351	MbaeriAmarachi	(5,000.00)	(5,000.00)
352	Iroanusi Christian	0.00	0.00
353	Angel Ugaliiegbulam	250,000.00	250,000.00
354	Akuwunze C.N	7,000.00	7,000.00
355	Duru R.O	40,000.00	40,000.00
356	Felix Onwuneme	125,000.00	125,000.00
357	Jiakponna Angelina	1,245,000.00	1,245,000.00
358	Ibezim Orji	101,300.00	101,300.00
359	Osuji M.C	400,000.00	400,000.00
360	Kenneth Igweagba	0.00	0.00
361	Agubueze C.	0.00	0.00
362	Hon. PaulinusOkolie	0.00	0.00
363	Anne Nnamadim	50,000.00	50,000.00
364	EzeEuphemia	0.00	0.00
365	ObiohaKizito	0.00	0.00
366	NjokuIkechi	0.00	0.00
367	ChikweEucharia	0.00	0.00
368	Ohalete C.N	21,000.00	21,000.00
369	Okwuosha K.C	210,000.00	210,000.00
370	Nkemakolam A.	30,000.00	30,000.00
371	Uche P.U	0.00)	0.00)
372	Hon. Ike Alagwu	200,000.00	200,000.00
373	Osuji Elizabeth	0.00	0.00
374	Alaka Dominic	10,000.00	10,000.00
375	Udushirinwa Humphrey	0.00	0.00
376	Ike Umunne	50,000.00	50,000.00
377	Okonkwo Sunday	30,000.00	30,000.00

378	Hon. Ozor Victor	50,000.00	50,000.00
379	Okafor C.O	1,270,000.00	1,270,000.00
380	Iyasara Carol	24,000.00	24,000.00
381	UchennaDurueke	76,500.00	76,500.00
382	Hon. John Okonkwo	2,060,000.00	2,060,000.00
383	E.O Emenike	107,000.00	107,000.00
384	Korie J.O	227,250.00	227,250.00
385	Iwu Anthony	430,000.00	430,000.00
386	Onyeama Grace	70,000.00	70,000.00
387	ChukwukadibiaIjeoma	445,000.00	445,000.00
388	OlisaNnamdi	5,000.00	5,000.00
389	Agaham Ignatius	115,000.00	115,000.00
390	OnwukweChikodi	12,000.00	12,000.00
391	Anyalewechi L.N	60,000.00	60,000.00
392	Onunaku Martins	1,587,000.00	1,587,000.00
393	Eze I.L.O	15,000.00	15,000.00
394	Onochie Valentine	25,000.00	25,000.00
395	Igwegbe Kenneth	95,000.00	95,000.00
396	ChinwubaNich	55,000.00	55,000.00
397	Okafor A.C	100,000.00	100,000.00
398	Chukwu M.C. (HOD, Health)	90,000.00	90,000.00
399	Eburuaja E.E	50,000.00	50,000.00
400	Ejemma E.A	50,000.00	50,000.00
401	OnonikporCelestina	32,000.00	32,000.00
402	OkonkwoChinwendu	120,000.22	120,000.22
403	ObiohaKizito	688,000.00	688,000.00
404	EmelobiObiageri	168,000.00	168,000.00
405	OfiliNdubuisi	32,300.00	32,300.00
406	Mgbeanulu Millicent	475,000.00	475,000.00
407	Mbanuzure Wilson	30,000.00	30,000.00
408	Mgbalagwu, G. U.	40,000.00	40,000.00
409	ElenwokeChrisiana	2,000.00	2,000.00
410	Nkwocha Tony	5,000.00	5,000.00
411	Osuiwe, B. O.	50,000.00	50,000.00
412	Ubochi, E. C.	1,903,000.00	1,903,000.00
413	Mgbeanulu, Dom	48,000.00	48,000.00
414	Ekeleme P.U	5,500,000.00	5,500,000.00
415	NwokeChidi	55,000.00	55,000.00
416	Anyanwu Julie	70,000.00	70,000.00
417	Nwaogu Edward	4,000.00	4,000.00
418	Ibe Marcus M.	5,000.00	5,000.00
419	Uchehara N.	720,000.00	720,000.00
420	Onunkwo E.E.	708,000.00	708,000.00
421	Adindu J.K	3,984,668.69	3,984,668.69
422	Hon. OguehieNdubuisi	420,000.00	420,000.00
423	EmetumaElavia	15,000.00	15,000.00
424	Steve Ibeh	7,748,200.45	7,748,200.45

425	Ndubisimoses	50,000.00	50,000.00
426	Okere Innocent	2,400,000.00	2,400,000.00
427	AmaucheLyndia	10,000.00	10,000.00
428	Onyegbule Donald	7,000.00	7,000.00
429	Mrs. Evans Maria A.	191,000.00	191,000.00
430	Anyanwu Agnes	60,000.00	60,000.00
431	ChukwuChidinma	10,000.00	10,000.00
432	Chukwu I.C.	7,000.00	7,000.00
433	Chukwu M.V.	40,000.00	40,000.00
434	MgbeahuruMilicent	17,000.00	17,000.00
435	Okafor C.O.	7,000.00	7,000.00
436	Nwoke Victor	1,551,800.00	1,009,800.00
437	Okafor Geraldine	60,000.00	60,000.00
438	Ugbaja B.C.	650,000.00	650,000.00
439	Ibenacho P.U.	960,000.00	960,000.00
440	UmelorIfeoma	50,000.00	50,000.00
441	Onunkwo E.E.	6,000.00	6,000.00
442	EmelobiGodsave	23,526,725.00	25,049,025.00
443	Uwakwe K. I.	700,000.00	700,000.00
444	Iysara Carol	10,000.10	10,000.10
445	Iheanacho Seth	6,535,362.32	6,585,062.32
446	Anyanwu Agnes	45,000.00	45,000.00
447	Adipuo Adeline	20,000.00	20,000.00
448	AkanduNgozi	83,000.00	83,000.00
449	Ochije Philip C.	40,000.00	40,000.00
450	Okubiuke, A.	250,000.00	250,000.00
451	Uba Juliet	320,000.00	320,000.00
452	Nwoke Chidi	330,000.00	0.00
453	Ihesinulo Mbadiwe	<u>700,000.00</u>	<u>0.00</u>
	Sub-Total Personal Advance	237,422,506.30	237,422,806.30
	Grand Total Service Advance	274,124,918.16	294,080,918.16

16	UNREMITTED DEDUCTIONS:		ACTUAL 2023		2022
		BALANCE B/D	DURING YEAR	BALANCE C/D	
16.1	UNREMITTED TAXES:	₦'m	₦'m	₦'m	₦'m
	Pay As you Earn (PAYE)	4,250,760.81	0.00	4,250,760.81	4,250,760.81
	Value Added Tax (VAT)	5,518,612.52	0.00	5,518,612.52	5,518,612.52
	Withholding Tax (WHT)	<u>6,765,308.63</u>	<u>0.00</u>	<u>6,765,308.63</u>	<u>6,765,308.63</u>
	Sub-Total Un-remitted Taxes	16,534,681.96	0.00	16,534,681.96	16,534,681.96
16.2	<u>UNREMITTED DEDUCTIONS FROM SALARY:</u>				
	NULGE Basic Dues	(6,344,191.18)	0.00	(6,344,191.18)	(6,344,191.18)
	Finance Welfare Dues	(468,050.00)	0.00	(468,050.00)	(468,050.00)
	Staff Welfare Scheme	25,150.00	0.00	25,150.00	25,150.00
	MHWU	546,676.63	0.00	546,676.63	546,676.63
	NANNM	60,423.96	0.00	60,423.96	60,423.96
	NACHPN	167,898.18	0.00	167,898.18	167,898.18
	Planning Dues	(897,020.96)	0.00	(897,020.96)	(897,020.96)

	NGNYM	<u>(202,048.19)</u>	<u>0.00</u>	<u>(202,048.19)</u>	<u>(202,048.19)</u>
	Sub-Total Unremitted Deductions	(7,111,161.56)	0.00	(7,111,161.56)	(7,111,161.56)
	Grand Total Unremitted Deductions	9,423,520.40	0.00	9,423,520.40	9,423,520.40

17	<u>DEPOSITS:</u>		
		2023	2022
		₦'m	₦'m
1	Unclaimed Salaries	883,657.84	883,657.84
2	Miscellaneous	<u>2,160,442.48</u>	<u>2,160,442.48</u>
	Total Deposits	3,044,100.32	3,044,100.32

SUPPLEMENTARY NOTES 2023
ORU WEST LOCAL GOVERNMENT COUNCIL

SUPPLEMENTARY NOTE

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

S/N	MONTHS	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL
1	JAN,23	27,954,596.63	21,453,742.02	8,622,673.01	18,881,305.16	2,300,000.00	3,089,365. 98	98,346,948.14		2,000,000.00	35,558,216.92	4,248,363.16	222,455,211.02
2	FEB,23	27,954,596.63	21,370,616.31	8,623,205.15	18,886,892.09	2,300,000.00	3,089,365. 98	115,710,591.25	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	243,741,847.49
3	MAR,23	27,954,596.63	21,197,682.39	8,620,915.84	19,851,660.69	2,300,000.00	3,089,365. 98	65,546,875.37	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	194,367,676.98
4	APR,23	27,954,596.63	21,031,669.55	8,595,556.41	19,882,274.61	2,300,000.00	3,089,365. 98	52,405,787.80	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	181,065,831.06
5	MAY,23	27,954,596.63	20,832,098.86	8,591,048.49	21,733,272.07	2,300,000.00	3,089,365. 98	186,131,820.81	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	316,438,782.92
6	JUN,23	27,954,596.63	20,573,099.36	8,588,684.70	22,032,506.54	2,300,000.00	3,089,365. 98	65,239,337.73	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	195,584,171.02
7	JUL,23	28,813,552.88	21,087,194.92	9,354,497.25	23,223,350.80	2,300,000.00	3,089,365. 98	75,602,495.03	4,000,000.00	2,000,000.00	35,558,216.92	4,248,363.16	209,277,036.94
8	AUG,23	28,709,594.68	20,853,466.50	9,352,493.87	23,260,387.84	2,300,000.00	3,089,365. 98	93,604,936.48	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	226,976,825.44
9	SEP,23	28,794,482.18	20,679,392.75	9,340,087.51	23,654,378.80	2,300,000.00	3,089,365. 98	113,816,950.85	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	247,481,238.16
10	OCT,23	29,755,790.37	21,389,134.26	9,616,724.09	23,695,694.75	2,300,000.00	3,089,365. 98	283,015,461.88	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.16	418,668,751.42
11	NOV,23	29,755,790.37	21,358,084.53	9,615,076.56	23,874,147.15	2,300,000.00	3,089,365. 98	76,814,961.49	4,000,000.00	2,000,000.00	35,558,216.93	4,248,363.15	212,614,006.16
12	DEC,23	50,084,799.09	33,731,518.71	14,708,348.45	23,880,879.94	2,300,000.00	3,089,365. 98	173,988,813.37	8,000,000.00	2,000,000.00	35,558,216.94	4,248,363.15	351,590,305.63
	TOTAL	363,641,589.35	265,557,700.16	113,629,311.33	262,856,750.44	27,600,000.00	37,072,391.76	1,400,224,980.20	48,000,000.00	24,000,000.00	426,698,603.10	50,980,357.90	3,020,261,684.24

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

	SUPPLEMENTARY NOTE 2		
2	<u>INTERNALLY GENERATED REVENUE (IGR):</u>		
		2023 N'm	2022 N'm
	<u>MONTH:</u>		
	January	613,500.00	318,300.00
	February	288,600.00	362,900.00
	March	202,600.00	308,800.00
	April	330,100.00	397,150.00
	May	128,830.00	422,950.00
	June	304,200.00	546,400.00
	July	1,322,300.00	296,500.00
	August	310,200.00	303,800.00
	September	31,800.00	365,400.00
	October	584,200.00	272,400.00
	November	871,600.00	383,700.00
	December	<u>516,700.00</u>	<u>268,100.00</u>
	Total	5,504,630.00	4,246,400.00

EXPLANATORY NOTES 2023

ORU WEST Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,070,357,743.00
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.10
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	74,980,357.94
	TOTAL	3,020,261,684.24

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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	363,641,589.35
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.12
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.33
4	Salaries and Allowances of Political Office Holders.	27,600,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.71
6	Pensions to Local Govt. Retired Staff.	262,856,750.49
	TOTAL	1,070,357,743.00

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:

S/No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	24,000,000.00
2	Over Head Cost Released to Council of Traditional. Rulers .	27,322,450.90.
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.40
5	Release of PAYE Deductions to Authorized Agency	
6	Release of Imprests to Local Government Officials	24,000,000.00
7	Release of Security Vote	24,000,000.00
8	Others overhead expenses direct incurred from releases to Local Government Councils	33,195,819.62
	TOTAL	156,472,473.84

4. 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 :

S/ No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,223,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.37
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	82,206,036.20
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,732,504,639.30



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF OWERRI MUNICIPAL COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

OWERRI MUNICIPAL COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Owerri Municipal Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December, 2023.

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

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

- a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.
- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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 revenue collected on a monthly basis from the State Joint Local Government Account (SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account (SJLGA), transfers. The Council's share in the JAAC 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.



OWERRI MUNICIPAL COUNCIL

COUNCIL SECRETARIAT AMA JK , OWERRI

P.M B. 1001 Owerri Imo State, Nigeria

Our Ref:.....

Your Ref:.....

Date: 5/01/2024

(All replies to be addressed to the Executive Chairman)

**STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED
31ST DECEMBER, 2023**

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

Signed

Treasurer

Date: 5th January 2024.

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

In our opinion, these Financial Statements fairly reflect the financial position of the Owerri Municipal Council as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.

Treasurer

Chairman

Date: 5th January 2024.

Date: 05/01/2024

**STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF OWERRI MUNICIPAL COUNCIL FOR THE YEAR
ENDED 31ST DECEMBER, 2023**

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts of Owerri Municipal Council for the year ended 31st December, 2023 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended and the Imo State Audit Law 2021 and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis

RESPONSIBILITY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

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

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/29/B/Vol.II/2023

(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
28th June 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Owerri Municipal Council of Imo State for the year ended 31st December, 2022 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 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 evidence 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 as well as evaluating the overall Financial Statements presentation and disclosures

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACARB.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,

Imo State.

OWERRI MUNICIPAL LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2023

ANNUAL BUDGET 2023		Notes	2023	2022
			N'm	N'm
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
2,469,501,080.00	Statutory Allocation from SJLGA	1	3,072,438,464.16	2,250,904,597.90
11,739,420.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
0.00	Internally Generated Revenue (IGR):-	3	0.00	0.00
6,500,000.00	Capitation Rate		0.00	0.00
107,300,000.00	Property Rate		4,196,429.00	2,190,000.00
42,382,770.00	Licenses, Fines, Fees and Royalty		4,868,790.00	3,075,965.00
17,800,000.00	Earnings from Commerce		0.00	0.00
100,000.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
638,980.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources	4	0.00	0.00
174,721,750.00	Total Internally Generated Revenue		9,065,269.00	5,265,965.00
2,655,962,250.00	Total Inflow from Operating Activities (A)		3,081,503,683.16	2,256,170,562.90
	<u>Payments:</u>			
898,295,090.00	Personnel Cost	5	1,153,486,222.92	1,142,575,352.02
305,410,350.00	Overhead Cost	6	165,550,315.76	102,657,964.20
0.00	Security Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farms Projects Payment	8	0.00	0.00
0.00	COVID -19 Palliative	9	0.00	0.00
1,231,935,830.00	Capital Expenditure	10	1,697,798,603.10	932,387,902.30
2,435,641,270.00	Total Outflow from Operating Activities (B)		3,040,835,141.78	2,201,621,218.52
220,320,980.00	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		40,668,541.38	54,549,344.38
	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			

0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	Net Cash Flow from Financing Activities		0.00	0.00
0.00	Net Cash Flow for the Year Activities		40,668,541.38	54,549,344.38
0.00	Cash and its Equivalent as at 1/1/2023		75,793,739.32	21,244,394.94
0.00	Cash and its Equivalent as at 31/12/2023		116,462,280.7	75,793,739.32

OWERRI MUNICIPAL LOCAL GOVERNMENT COUNCIL

**FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT
31ST DECEMBER, 2023**

	Notes	2023 N'm	2022 N'm
<u>Liquid Assets: ASSETS</u>			
Cash	11	17,415.60	117,415.60
Bank	12	116,444,865.10	75,676,323.72
Total Liquid Assets (A)		116,462,280.70	75,793,739.32
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	0.00	0.00
Imprest	14	98,028,000.00	86,148,000.00
Service Advance	15	599,287,375.37	551,128,875.37
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		697,315,375.37	637,276,875.37
TOTAL ASSETS C = (A + B)		813,777,656.07	713,070,614.69
<u>LIABILITIES:</u>			
<u>PUBLIC FUNDS:</u>			
Consolidated Revenue Funds		802,115,748.26	701,408,706.88
Unremitted Deductions	16	6,959,334.39	6,959,334.39
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		809,075,082.65	708,368,041.27
<u>External and Internal Loans</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL& INTERNAL LOANS (E)		0.00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	4,702,573.42	4,702,573.42
Total Other Liabilities (F)		4,702,573.42	4,702,573.42
TOTAL LIABILITIES G = (D + E +F)		813,777,656.07	713,070,614.69

MUNICIPAL LOCAL GOVERNMENT COUNCIL

STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

		Notes	Actual 2023 R'm	Final Budget 2023 R'm	Initial Budget 2023 R'm	Suppl. Budget 2023 R'm	Variance
2.50	OPENING BALANCE 1/1/2023		701,408,706.88	0.00	0.00	0.00	(701,408,706.88)
	<u>ADD REVENUE:</u>						
	<u>ALLOCATIONS</u>						
7.90	Statutory Allocation from SJLGA	1	3,072,438,464.16	2,469,501,080.00	2,469,501,080.00	0.00	(602,937,384.16)
0.00	State Government IGR	2	0.00	11,739,420.00	11,739,420.00	0.00	11,739,420.00
	<u>INTERNALLY GENERATED REVENUE (IGR)</u>	3					
0.00	Capitation Rate		0.00	6,500,000.00	6,500,000.00	0.00	6,500,000.00
0.00	Property Rate		4,196,429.00	107,300,000.00	107,300,000.00	0.00	107,300,000.00
5.00	Licenses, Fines, Fees and Royalty		4,868,790.00	42,382,770.00	42,382,770.00	0.00	42,382,770.00
0.00	Earnings from Commerce		0.00	17,800,000.00	17,800,000.00	0.00	17,800,000.00
0.00	Rent on Local Govt. Property		0.00	100,000.00	100,000.00	0.00	100,000.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	Miscellaneous		0.00	638,980.00	638,980.00	0.00	638,980.00
5.00	Total Internally Generated Revenue		9,065,219.00	174,721,750.00	174,721,750.00	0.00	165,656,531.00
0.00	Other Revenue Sources of the Local Govt	4	0.00	0.00	0.00	0.00	0.00
5.40	Total Revenue (A)		3,782,912,390.04	2,655,962,250.00	2,655,962,250.00	0.00	1,126,950,140.04
	<u>EXPENDITURE</u>						
2.02	Personnel cost	5	1,153,486,222.92	898,295,090.00	898,295,090.00	0.00	(255,191,132.92)
4.20	Overhead Cost	6	177,011,815.76	305,410,350.00	305,410,350.00	0.00	128,398,534.24
2.30	Capital Expenditure	10	1,650,298,603.10	1,231,935,830.00	1,231,935,830.00	0.00	(418,362,773.10)
8.52	Total Expenditure (B)		2,980,796,641.78	2,435,641,270.00	2,435,641,270.00	0.00	(545,155,371.78)
6.88	OPERATING BALANCE		802,115,748.26	220,320,980.00	220,320,980.00	0.00	(581,794,768.26)
	<u>APPROPRIATIONS/TRANSFERS</u>						
6.88	Transfer to Capital Development Fund		802,115,748.26	220,320,980.00	220,320,980.00	0.00	(581,794,768.26)
6.88	Closing Balance		802,115,748.26	220,320,980.00	220,320,980.00	0.00	(581,794,768.26)

OWERRI MUNICIPAL LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4 – STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance Final N'm
1050,105.95	Opening Balance		95,553,028.43	0.00	0.00	0.00	95,553,028.43
	ADD REVENUE						
408,706.88	Transfer From Consolidated Revenue Fund		802,115,748.26	0.00	0.00	0.00	(802,115,748.26)
0.00	Aid and Grants		0.00	0.00	0.00	0.00	
0.00	External Loans		0.00	0.00	0.00	0.00	
0.00	LGC Bonds		0.00	0.00	0.00	0.00	
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	
256,467.90	Internal Loans from Other Funds		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
715,280.73	TOTAL REVENUE		1,284,745,512.05	0.00	0.00	0.00	(1,284,745,512.05)
	LESS CAPITAL EXPENDITURE						
905,784.40	Capital Expenditure Sector		1,263,221,867.74	1,231,935,830.00	1,231,935,830.00	0.00	(31,856,037.74)
	OTHER CAPITAL PAYMENTS						
256,467.90	Repayments Internal Loans		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	
162,252.30	TOTAL CAPITAL EXPENDITURE	10	1,650,298,603.10	1,231,935,830.00	1,231,935,830.00	0.00	(418,346,273.10)
0.00	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	
553,028.43	Closing Balance		(752,629,826.41)	0.00	0.00	0.00	(418,346,273.10)
			1,650,298,603.10	1,231,935,830.00	1,231,935,830.00	0.00	(418,346,273.10)

OWERRI MUNICIPAL COUNCIL

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS	Ref. Note	2023		
			Actual N'm	Budgeted N'm	Variance N'm
1	A - SHARE OF STATUTORY ALLOCATION FROM SJLGA	I			
	Net Share of Statutory Allocation from SJLGA	A	3,072,438,464.16	1,905,849,770.00	(1,166,588,694.16)
	Add: Deduction at Source for Loan Repayment	B			
	Share of Statutory - Other Agencies (NNPC Refund, etc.)	C	0.00	29,557,500.00	29,557,500.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)	D	0.00	43,605,870.00	43,605,870.00
	Total (Gross) SJLGA Allocation to the Local		3,072,438,464.16	1,979,013,140.00	(1,093,425,324.16)

	Government				
	VALUE ADDED TAX:				
	Share of Value Added Tax	E	<u>0.00</u>	<u>490,487,940.00</u>	<u>490,487,940.00</u>
	Total Value Added Tax		0.00	<u>490,487,940.00</u>	<u>490,487,940.00</u>
	Total Statutory Allocation		3,072,438,464.16	2,469,501,080.00	(602,937,384.16)

	DETAILS	2023		
		ACTUAL N'm	BUDGETED N'm	VARIANCE N'm
2	B - STATE GOVT. INTERNALLY GEN. REVENUE			
	Share of State Government Internally Generated Revenue	0.00	11,739,420.00	11,739,420.00
	Total State Government Internally Generated Revenue	0.00	11,739,420.00	11,739,420.00
3	C -INTERNALLY GENERATED REVENUE:			
3.1	<u>CAPITATION RATE:</u>			
	Current Capitation/Development Rate	0.00	5,000,000.00	5,000,000.00
	Arrears of Capitation Rate	0.00	1,500,000.00	1,500,000.00
	Sub-Total Capitation Rate	0.00	6,500,000.00	6,500,000.00
3.2	<u>PROPERTY RATE:</u>			
	Current Property/Tenement Rate	4,196,429.00	26,000,000.00	21,803,571.00
	Commercial Buildings	0.00	0.00	0.00
	Filling Stations	0.00	19,800,000.00	19,800,000.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	0.00	58,000,000.00	58,000,000.00
	Arrears of Property Rate	0.00	3,500,000.00	3,500,000.00
	Sub-Total Property Rate	4,196,429.00	107,300,000.00	103,103,571.00
3.3	<u>LICENSES, FINES AND FEES</u>			
	Towing of Vehicles Fees	0.00	1,000,000.00	1,000,000.00
	Obstruction and Nuisance Fees	0.00	500,000.00	500,000.00
	Liquor License (Wine/ Beer)	0.00	8,500,000.00	8,500,000.00
	Native Liquor License	0.00	50,000.00	50,000.00
	Wheelbarrow License Fees	0.00	500,000.00	500,000.00
	Squatter/ Hawkers Permit	0.00	200,000.00	200,000.00

	Buses/Commercial Vehicles Emblems(various)	0.00	1,000,000.00	1,000,000.00
	Registration of Buses/Commercial Vehicles	0.00	4,000,000.00	4,000,000.00
	Operational Business Permit	0.00	2,000,000.00	2,000,000.00
	Eating House License Fees	0.00	1,500,000.00	1,500,000.00
	Kiosk License Fees	0.00	100,000.00	100,000.00
	Bakery House License Fees	0.00	300,000.00	300,000.00
	Letter of consent	0.00	0.00	0.00
	Statutory Marriage Fees	1,944,800.00	4,682,770.00	2,737,970.00
	Entertainment/Drumming Fees	0.00	400,000.00	400,000.00
	Renewal Fees (Open Spaces)	0.00	0.00	0.00
	Radio/Television License Fees	0.00	0.00	0.00
	Clubs, Cultural and Social Organization Registration Fees	143,900.00	1,000,000.00	856,100.00
	Affirmation of Ban Fee	0.00	0.00	0.00
	Identification/Oath Fees	180,000.00	1,700,000.00	1,520,000.00
	Earning from Environmental Sanitation Services	0.00	1,300,000.00	1,300,000.00
	Registration of Birth and Death	346,200.00	1,000,000.00	653,800.00
	Dispensary	101,900.00	2,500,000.00	2,398,100.00
	Maternity Fees	239,900.00	2,500,000.00	2,260,100.00
	Street Naming License	20,000.00	2,500,000.00	2,480,000.00
	Temporal Booth and Closure of Street License	0.00	100,000.00	100,000.00
	Canteen Proceeds	0.00	0.00	0.00
	Reg. of Town Union	0.00	100,000.00	100,000.00
	Security Organ. Registration fee	0.00	30,000.00	30,000.00
	Registration of Cases fees/Family Disputes	0.00	0.00	0.00
	Advertisement License	0.00	0.00	0.00

	Truck/high Jack License	0.00	200,000.00	200,000.00
	Vocational School Reg., Fees	0.00	100,000.00	100,000.00
	Registration of Contractors Fees	0.00	3,000,000.00	3,000,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	20,000.00	20,000.00
	Refund of Dowry	0.00	0.00	0.00
	Motor Mechanical Workshop License Fees	0.00	500,000.00	500,000.00
	Presentation of Eze Elect	0.00	0.00	0.00
	Burial Space Fees	0.00	0.00	0.00
	Hiring of Hall	0.00	0.00	0.00
	Bachelorhood & Spinsterhood Certificate	0.00	0.00	0.00
	Building Material License Fees	0.00	250,000.00	250,000.00
	Surface Kerosene Tank License Fees	0.00	50,000.00	50,000.00
	Photocopying and Document Service License Fees	0.00	50,000.00	50,000.00
	Registration of land fee	0.00	500,000.00	500,000.00
	Block Making with Machine License Fees	0.00	50,000.00	50,000.00
	Sewing Institute License Fees	0.00	0.00	0.00
	Hair Dressing/Barbing Salon License Fees	0.00	100,000.00	100,000.00
	Sales of Unserviceable Stores License Fees	<u>1,892,090.00</u>	<u>100,000.00</u>	<u>(1,792,090.00)</u>
	Sub-Total Licenses, Fines and Fees	4,868,790.00	42,382,770.00	37,513,980.00
3.4	<u>EARNINGS FROM COMMERCE:</u>			
	Market Toll/Stallage Fees	0.00	5,000,000.00	5,000,000.00
	Motor Park Toll	0.00	6,000,000.00	6,000,000.00
	Earnings from Agricultural Undertakings	0.00	4,000,000.00	4,000,000.00
	Proceed from fish sales	0.00	1,000,000.00	1,000,000.00
	Proceed from snailery	0.00	1,000,000.00	1,000,000.00

	Earnings from Industrial Undertaking	0.00	800,000.00	800,000.00
	Sub-Total Earnings from Commerce	0.00	17,800,000.00	17,800,000.00
3.5	<u>RENT ON LOCAL GOVERNMENT PROPERTY:</u>			
	Rent on Local Government Quarters	0.00	100,000.00	100,000.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	0.00	100,000.00	100,000.00
3.6	<u>INTEREST/REPAYMENTS AND DIVIDENDS:</u>			
3.6.1	<u>INTEREST/REPAYMENTS:</u>			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Interest/Repayments	0.00	0.00	0.00
3.6.2	<u>DIVIDENDS:</u>			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Dividends	0.00	0.00	0.00
	Grand Total Interest/Repayments and Dividends	0.00	0.00	0.00
3.7	<u>GRANTS/AID AND REIMBURSEMENTS:</u>			
3.7.1	<u>INTERNAL AID/GRANTS:</u>			

	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Internal Aid/Grants	0.00	0.00	0.00
3.7.2	<u>REIMBURSEMENTS:</u>			
	Re-imbursement	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Reimbursement	0.00	0.00	0.00
	Grand Total Grants/Aid and Re-imbursements	0.00	0.00	0.00
3.8	<u>MISCELLANEOUS REVENUE:</u>			
	Recovery of Losses and Overpayments	0.00	100,000.00	100,000.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Cemetery Fee	0.00	250,000.00	250,000.00
	Others (Miscellaneous)	0.00	288,980.00	288,980.00
	Internal Loans	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Miscellaneous Revenue	0.00	638,980.00	638,980.00
	Grand Total Internally Generated Revenue	9,065,219.00	174,721,750.00	165,656,531.00
4	<u>REVENUE SOURCES :</u>			
	Surplus from Sales of Government Property	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Capital Receipts	0.00	0.00	0.00
5	<u>SALARIES AND WAGES:</u>			
5.1	<u>CONSOLIDATED REVENUE FUND CHARGES:</u>			

	The Executive / Legislature	9,000,000.00	105,506,190.00	96,506,190.00
	Local .Govt. Devt. Areas (Coordinator & Members)	<u>0.00</u>		0.00
	Community Govt. Council (PG Allowances)	<u>3,000,000.00</u>	<u>0.00</u>	<u>(3,000,000.00)</u>
	Sub-Total Consolidated Revenue Fund Charges	12,000,000.00	105,506,190.00	93,506,190.00
5.2	<u>PERSONNEL EMOLUMNET:</u>			
	Administration	0.00	0.00	0.00
	Finance	0.00	0.00	0.00
	Medical and Health	0.00	0.00	0.00
	Planning Research and Statistics	0.00	0.00	0.00
	Agricultural and Natural Resources	0.00	0.00	0.00
	Works, Transport and Housing	0.00	0.00	0.00
	Information, Education and Social Welfare	0.00	0.00	0.00
	Local Govt. Workers Salary (Automated Salary Payment System)	464,370,069.27	792,788,900.00	328,418,830.73
	Salaries/ Emoluments :- Primary Education(automated payment system)	265,557,700.12	0.00	(265,557,700.12)
	Salaries/ Emoluments :- Jnr Secondary Education(automated)	113,629,311.33	0.00	(113,629,311.33)
	Salaries and Allowances Council of Traditional Rulers	37,072,391.71	0.00	(37,072,391.71)
	Pensions and Gratuity for Local Govt. Retirees	262,856,750.49	0.00	(265,557,700.12)
	Sub-Total Personnel Cost	1,141,486,222.92	792,788,900.00	(348,697,322.92)
5.3	<u>MISCELLANEOUS:</u>			
	Adult Instructors	0.00	0.00	0.00
	NYSC Corp Member	0.00	2,000,000.00	2,000,000.00
	OHA Owerri	0.00	0.00	0.00
	Disabled Persons	0.00	0.00	0.00
	IT Students	0.00	0.00	0.00
	ENTRACO	0.00	0.00	0.00

	Imo Community Watch	0.00	0.00	0.00
	Others	0.00	260,275,850.00	260,275,850.00
	Total Miscellaneous	0.00	262,275,850.00	262,275,850.00
5.4	<u>PERSONNEL ANALYSIS:</u>			
	Total Number of Employees at the Beginning of the Year			
	Total Number of Employees Employed in the Year			
	Total Number of Employees Retired/Transferred or Left During the Year			
	Total Number of Employees at the End of the Year			
6	<u>OVERHEAD COST:</u>			
6.1	<u>OVERHEAD COSTS BY FUNCTION:</u>			
	Travel and Transport	200,000.00	8,200,000.00	8,000,000.00
	Utility Services	0.00	800,000.00	800,000.00
	Telephone and Postal Services	0.00	100,500.00	100,000.00
	Stationery and Printing	100,000.00	5,702,500.00	5,602,500.00
	Maintenance of Office Furniture and Equipment	3,037,500.00	4,700,000.00	1,662,500.00
	Maintenance of Vehicle and Capital Assets	25,000.00	6,520,000.00	6,495,000.00
	Consultancy and Professional Services	0.00	0.00	0.00
	Training, Staff Development and Welfare	0.00	9,529,000.00	9,529,000.00
	Entertainment and Hospitality	485,000.00	3,150,000.00	2,665,000.00
	Miscellaneous Expenses	121,945,957.82	1,832,500.00	(120,113,457.82)
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils	50,980,357.94	0.00	(50,980,357.94)
	Provision of Service Materials	238,000.00	2,600,000.00	2,362,000.00
	Total Overhead Cost By Function	177,011,815.76	43,134,500.00	(133,877,315.76)
	Previous Years' Retired Advances	11,461,500.00	0.00	(11,461,500.00)

	Grand Total	165,550,315.76	43,134,500.00	(122,415,815.76)
6.2	<u>OVERHEAD COSTS BY SECTORS (DEPARTMENT:</u>			
	The Council	39,939,810.59	12,495,000.00	27,444,810.59
	Administration	31,416,500.00	6,300,500.00	(25,116,000.00)
	Finance	3,770,000.00	5,827,500.00	2,057,500.00
	Medical and Health	825,000.00	3,780,000.00	2,955,000.00
	Planning Research and Statistics	350,000.00	2,761,500.00	2,411,500.00
	Agricultural and Natural Resources	300,000.00	2,835,000.00	2,535,000.00
	Works, Transport and Housing	2,870,000.00	3,780,000.00	910,000.00
	Information, Education and Social Welfare	20,000.00	5,355,000.00	5,335,000.00
	Refund of Excess Allocation	46,540,147.23	0.00	(46,540,147.23)
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils across various Sectors	50,980,357.94	0.00	(50,980,357.94)
	Total Overhead Cost by Sector (Department)	177,011,815.76	43,134,500.00	(133,877,315.76)
7	Security Vote	<u>24,000,000.00</u>	<u>0.00</u>	<u>24,000,000.00</u>
	Total	<u>24,000,000.00</u>	<u>0.00</u>	<u>24,000,000.00</u>
8	Integrated Farm	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
9	COVID-19 Materials	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
10	<u>CAPITAL EXPENDITURE:</u>			
	Road Grading	0.00	500,000,000.00	500,000,000.00
	Drilling of Borehole	0.00	50,000,000.00	50,000,000.00
	Provision of Transformer	0.00	100,000,000.00	100,000,000.00
	Renovation of Office Blocks	0.00	0.00	0.00

	Local Governments Joint Projects	1,223,600,000.00	0.00	(1,223,600,000.00)
	Various Capital expenditures incurred by BLGCA for Local Govt. Councils	426,698,603.10	0.00	(426,698,603.10)
	Others	0.00	581,935,830.00	581,935,830.00
	Total Capital Expenditure	1650,298,603.10	1,231,935,830.00	(418,362,773.10)
	Unretired Capital Project Advances	47,500,000.00	0.00	(47,500,000.00)
	Grand Total	1,697,798,603.10	1,231,935,830.00	(465,862,773.10)

			2023 N'm	2022 N'm
11	<u>CASH BALANCE:</u>			
	Cash-at-Hand		<u>17,415.60</u>	<u>117,415.60</u>
	Sub-Total Cash		17,415.60	117,415.60
12	<u>BANK BALANCE:</u>			
	<u>Name of Bank</u>	<u>Account Name</u>	<u>Account Number</u>	
	1. FBN Plc.	IGR Account	Not Disclosed	272,625.67
	2. Zenith Plc.	Project Account	1015972261	27,110.00
	3. Eco bank Plc.	Salary Account	5093083135	8,256.51
	4. Key Stone Bank Plc.	Project/Salary Account	1006849387	104,254.75
	5. Eco Bank Plc.	Salary Account	2352091519	22,368.94
	6. Key Stone Bank Plc.	Not Disclosed	1006588547	(17,107.69)
	7. Zenith Bank Plc	Project Account	1014086183	52,364.41
	8. Zenith Bank Plc.	Salary Account	1012702997	24,591.41
	9. Zenith Bank Plc.	IGR Account	1013193075	18,144.82
	10. Diamond Bank Plc.	Project Account	Not Disclosed	74,183.80
	11. UBA Plc.	Project Account	1017577879	208,256.89
	12. FCMB Plc	Salary Account	Not Disclosed	3,844,310.00
	13. Eco Bank Plc.	Not Disclosed	- do -	410,601.13
	14. Eco Bank Plc.	- do -	- do -	17,469.77
	15. Eco Bank Plc.	- do -	- do -	12,723.73
	16. UBA Plc.	Salary Account	100469371	63,445.72
	17. FCMB	Project Account	0361242018	11,933,923.57
	18.UBA	Salary Account	1022037603	1,594,517.13
	19. Hello Hope	Project Account	1022729852	1,999,208.96
	20. Share Prosperity	Project Account	1022780947	95,720,071.58
	21. Rebuild Imo	Joint Project	1022037603	<u>53,544.00</u>
		Sub-Total Bank	116,444,865.1	75,676,323.72
		Grand Total Cash and Bank	116,462,280.7	75,793,793.32

13	<u>SALARY ADVANCE</u>		
	Salary Advance	<u>0.00</u>	<u>0.00</u>
	Sub-Total Salary Advance	0.00	0.00
		2023 N'm	2022 N'm
14	<u>IMPREST:</u>		
1	Okorie R.I	30,000.00	30,000.00

2	Aguguo C.J	50,000.00	50,000.00
3	AdaugoNwaikpe	150,000.00	150,000.00
4	OgechiKaribe	50,000.00	50,000.00
5	EzeObiajunwa	50,000.00	50,000.00
6	Martins Onyeukwu	50,000.00	50,000.00
7	AngyIyke	50,000.00	50,000.00
8	Mac Queen Okorozolu	50,000.00	50,000.00
9	Collins Amadi	50,000.00	50,000.00
10	Helen Njoku	50,000.00	50,000.00
11	Nze Particle	50,000.00	50,000.00
12	Barr. Uzowuru L.N	350,000.00	350,000.00
13	Nze Joe Agor	6,728,000.00	6,728,000.00
14	Ijeku Jane Reginald	10,000.00	10,000.00
15	Livy Njoku	50,000.00	50,000.00

16	Kemakolam A.N		425,000.00	425,000.00
17	LebechiOnyiche		1,110,000.00	1,110,000.00
18	Mezu L.U.		2,395,000.00	2,155,000.00
19	Odom Chidi		1,025,000.00	1,025,000.00
20	Mensa Ijeoma		240,000.00	240,000.00
21	NgoziOsuji		30,000.00	30,000.00
22	Adiole Christopher		1,435,000.00	1,435,000.00
23	Okoroegbe C.A		600,000.00	600,000.00
24	Engr. I.A Azodo, I. A.		575,000.00	575,000.00
25	Manu, P. O.		1,300,000.00	1,300,000.00
26	Ubah Nicholas		1,025,000.00	1,025,000.00
27	ChineduAkuchie		2,480,000.00	2,480,000.00
28	Odiga O.S.		1,130,000.00	1,130,000.00
29	Uchehara N.I.		2,100,000.00	2,100,000.00
30	Okoli .E.			750,000.00
31	Emerem Stella		725,000.00	725,000.00
32	Odor P.C.		2,575,000.00	1,855,000.00
33	Okoro Anthony		860,000.00	860,000.00
34	Chukwukadibia S.I		1,925,000.00	1,505,000.00
35	Ojiri Alex		2,700,000.00	2,700,000.00
36	Victoria Obiekwe		450,000.00	450,000.00
37	Chidiebere Patrick		450,000.00	450,000.00
38	AmandiEbelogu		550,000.00	550,000.00
39	Faisal Lawal		200,000.00	200,000.00
40	Abed O. Njemanze		200,000.00	200,000.00
41	Ugboaja B.C		890,000.00	890,000.00
42	Madu Christopher		540,000.00	540,000.00
43	Udushirinwa Humphrey		175,000.00	175,000.00
44	Ebere Chukwuemeka		5,950,000.00	5,950,000.00
45	Ihezuruike Ursulla		800,000.00	800,000.00
46	Anosike Sylvanus		300,000.00	300,000.00

750,000.00

16	UNREMITTED DEDUCTIONS:		ACTUAL 2023		2022
		BALANCE B/D N'm	DURING YEAR N'm	BALANCE C/D N'm	N'm
16.1	UNREMITTED TAXES:				
	Pay As You Earn (PAYE)	880,894.92	0.00	880,894.92	880,894.92
	Value Added Tax (VAT)	736,510.41	0.00	736,510.41	736,510.41
	Withholding Tax (WHT)	491,007.00	0.00	491,007.00	491,007.00
	Education ley	<u>714,460.00</u>	<u>0.00</u>	<u>714,460.00</u>	<u>714,460.00</u>
	Sub-Total Unremitted Taxes	2,822,872.33	0.00	2,822,872.33	2,822,872.33
16.2	UNREMITTED DEDUCTIONS:				
	NULGE Union Dues	1,555,006.14	0.00	1,555,006.14	1,555,006.14
	NULGE Welfare	0.00	0.00	0.00	0.00
	Staff Welfare Scheme	183,900.00	0.00	183,900.00	183,900.00
	MHWU	881,927.96	0.00	881,927.96	881,927.96
	NANNM	90,700.00	0.00	90,700.00	90,700.00
	Health Dues	1,881,927.96	0.0	1,881,927.96	1,881,927.96
	Finance Dues	0.00	0.00	0.00	0.00
	SSWA/SA Dues	(457,000.00)	0.00	(457,000.00)	(457,000.00)
	Health Dues	0.00	0.00	0.00	0.00
	Agric. Dues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total unremitted Deductions from Salary	4,136,462.06	0.00	4,136,462.06	4,136,462.06
	Grand Total Unremitted Deductions	6,959,334.39	0.00	6,959,334.39	6,959,334.39

17	DEPOSITS:	2023 N'm	2022 N'm
	Unclaimed Salary	3,595,458.06	3,595,458.06
	Unclaimed/Returned Cheque	34,438.00	34,438.00
	Recovery (PTF and Others)	(246,880.75)	(246,880.75)
	Political Appointees	172,724.00	172,724.00
	National Housing Fund	124,551.97	124,551.97

	National Housing loan	12,689.14	12,689.14
	Unclaimed Leave Allowance	109,593.00	109,593.00
	LUGRD	600,000.00	600,000.00
	Unclaimed Imprest (Igwe C.C)	300,000.00	300,000.00
	Total Deposits	4,702,573.42	4,702,573.42

SUPPLEMENTARY NOTES 2023**OWERRI MUNICIPAL COUNCIL****SUPPLEMENTARY NOTE 25**

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

	MONTHS	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL
1	JAN,23	35,870,787.40	21,453,742.02	8,622,673.01	18,881,305.16	1,000,000.00	3,089,365. 98	98,346,948.14		0.00	35,558,216.92	4,248,363.16	227,071,401.79
2	FEB,23	35,796,074.16	21,370,616.31	8,623,205.15	18,886,892.09	1,000,000.00	3,089,365. 98	108,758,891.25	4,000,000.00	0.00	35,558,216.92	4,248,363.16	241,331,625.02
3	MAR,23	35,796,074.16	21,197,682.39	8,620,915.84	19,851,660.69	1,000,000.00	3,089,365. 98	65,546,875.37	4,000,000.00	0.00	35,558,216.92	4,248,363.16	198,909,154.51
4	APR,23	35,796,074.16	21,031,669.55	8,595,556.41	19,882,274.61	1,000,000.00	3,089,365. 98	52,405,787.80	4,000,000.00	0.00	35,558,216.92	4,248,363.16	185,607,308.59
5	MAY,23	35,796,074.16	20,832,098.86	8,591,048.49	21,733,272.07	1,000,000.00	3,089,365. 98	186,131,820.81	4,000,000.00	0.00	35,558,216.92	4,248,363.16	320,980,260.45
6	JUN,23	35,796,074.16	20,573,099.36	8,588,684.70	22,032,506.54	1,000,000.00	3,089,365. 98	65,239,337.73	4,000,000.00	0.00	35,558,216.92	4,248,363.16	200,125,648.55
7	JUL,23	36,717,800.10	21,087,194.92	9,354,497.25	23,223,350.80	1,000,000.00	3,089,365. 98	75,602,495.03	4,000,000.00	0.00	35,558,216.92	4,248,363.16	213,881,284.16
8	AUG,23	36,551,681.95	20,853,466.50	9,352,493.87	23,260,387.84	1,000,000.00	3,089,365. 98	93,604,936.48	4,000,000.00	0.00	35,558,216.93	4,248,363.16	231,518,912.71
9	SEP,23	36,994,532.86	20,679,392.75	9,340,087.51	23,654,378.80	1,000,000.00	3,089,365. 98	113,816,950.85	4,000,000.00	0.00	35,558,216.93	4,248,363.16	252,381,288.84
10	OCT,23	37,179,084.00	21,389,134.26	9,616,724.09	23,695,694.75	1,000,000.00	3,089,365. 98	283,015,461.88	4,000,000.00	0.00	35,558,216.93	4,248,363.16	422,792,045.05
11	NOV,23	37,179,084.00	21,358,084.53	9,615,076.56	23,874,147.15	1,000,000.00	3,089,365. 98	76,814,961.49	4,000,000.00	0.00	35,558,216.93	4,248,363.15	216,737,299.79
12	DEC,23	62,896,728.16	33,731,518.71	14,708,348.45	23,880,879.94	1,000,000.00	3,089,365. 98	173,988,813.37	8,000,000.00	0.00	35,558,216.94	4,248,363.15	361,102,234.70
	TOTAL	462,370,069.27	265,557,700.16	113,629,311.33	262,856,750.44	12,000,000.00	37,072,391.76	1,393,273,280.20	48,000,000.00	0.00	426,698,603.1 0	50,980,357.90	3,072,438,464.16

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

.

SUPPLEMENTARY NOTE 2

2	<u>INTERNALLY GENERATED REVENUE</u> <u>(IGR):</u>		
		2023 ₦'m	2022 ₦'m
	<u>MONTH:</u>		
	January	262,500.00	171,200.00
	February	243,100.00	169,100.00
	March	127,000.00	509,665.00
	April	414,200.00	139,500.00
	May	2,223,100.00	122,000.00
	June	217,000.00	2,222,000.00
	July	131,100.00	208,500.00
	August	203,900.00	474,600.00
	September	214,200.00	343,100.00
	October	101,300.00	255,800.00
	November	2,101,390.00	413,900.00
	December	2,826,479.00	236,600.00
	Total	9,065,269.00	5,265,965.00

EXPLANATORY NOTES 2023

OWERRI MUNICIPAL Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,153,486,222.92
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.10
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	50,980,357.94
	TOTAL	3,072,438,464.16

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	462,370,069.27
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.12
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.33
4	Salaries and Allowances of Political Office Holders.	12,000,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.69
6	Pensions to Local Govt. Retired Staff.	262,856,750.51
	TOTAL	1,153,486,222.92

- 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:

S/No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	0.00
2	Over Head Cost Released to Council of Traditional Rulers .	27,322,450.90.
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.92
4	Various Bank Charges.	415,459.40
5	Release of PAYE Deductions to Authorized Agency	
6	Release of Imprests to Local Government Officials	24,000,000.00
7	Release of Security Vote	24,000,000.00
8	Others overhead expenses direct incurred from releases to Local Government Councils	77,735,161.54
	TOTAL	177,011,815.76

4. 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 :

S/No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,223,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.37
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.36
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	0.00
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,650,298,603.10



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF OWERRI NORTH
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

OWERRI NORTH LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Owerri North Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. Basic of Accounting

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

2. Accounting Period

The accounting year (fiscal year) to which this Financial Statements refer is January, 2023 to 31st December, 2023

3. Fundamental Accounting Concepts

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

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

4. Reporting Currency

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

5. Principal Statements in the Financial Statements

- a. Statement 1 --- Cash flow Statements
- b. Statement 2 --- Statements of Assets and Liabilities
- c. Statement 3 --- Statements of Consolidated Revenue Fund

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

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

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

- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprises the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

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

13. Payments

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

14. Deposits

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

15. Receipts

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

16. Loans and Debts

- a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.
- b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

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

18. Public Funds:

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

19. Loan Repayments:

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

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Local Government Account (SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account (SJLGA), transfers. The Council's 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.

GOVERNMENT OF IMO STATE OF NIGERIA
OWERRI NORTH LOCAL
GOVERNMENT

ORIE URATTA

Our Ref:.....

Headquarters: ORIE URATTA

Your Ref:.....

Telegram.....

Telephone.....



Date: 03/01/2024

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED
31ST DECEMBER, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

Signed.....

Date: 3rd January 2024.

Treasurer

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

In our opinion, these Financial Statements fairly reflect the financial position of the Owerri North Local Government Council as at 31st December, 2023, the result of its operations and cash flows for the year ended 31st December, 2023.

Treasurer

Chairman

Date 3rd January 2024.

Date: 03/01/2024...

**STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF OWERRI NORTH LOCAL GOVERNMENT COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 of 2000 as amended. The Accounts of Owerri North Local Government for the year ended 31st December, 2023 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended and the Imo State Audit Law 2021 and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILITY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Financial Position and Statement of Financial Performance respectively attached herewith as schedules were prepared under cash basis of the International Public Sector Accounting Standards. 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.

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/38/B/Vol.II/2024

(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
28th June, 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of Owerri North Local Government Council of Imo State for the year ended 31st December, 2023 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 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 evidence 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, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACArb.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State.

OWERRI NORTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1– STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2023

ANNUAL BUDGET 2022		Notes	2023	2022
			₦'m	₦'m
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts</u>			
3,574,970,940.00	Statutory Allocation from SJLGA	1	3,199,460,850.71	2,269,522,981.29
30,000,000.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
41,500,000.00	Capitation Rate		0.00	0.00
125,000,000.00	Property Rate		2,200,000.00	2,010,000.00
263,250,000.00	Licenses, Fines, Fees and Royalty		6,345,600.00	2,767,200.00
62,500,000.00	Earnings from Commerce		0.00	200,000.00
0.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
10,000,000.00	Miscellaneous		5,622,000.00	0.00
502,250,000.00	Total Internally Generated Revenue		14,167,600.00	4,977,200.00
0.00	Other Revenue Sources	4	0.00	0.00
4,107,220,940.00	Total Inflow from Operating Activities (A)		3,213,628,450.71	2,274,500,181.29
	<u>Payments:</u>			
824,787,060.00	Personal Cost	5	1,238,508,609.47	1,207,733,882.64
341,700,000.00	Overhead Cost	6	169,572,432.75	107,542,350.21
0.00	Sec. Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farm Projects	8	200,000.00	0.00
0.00	Covid-19 Palliative	9	0.00	0.00
2,862,211,870.00	Capital Expenditure	10	1,689,301,626.10	925,860,352.30
0.00	Interest Payment		0.00	0.00
4,028,698,930.00	Total Outflow from Operating Activities (B)		3,121,582,668.32	2,265,136,585.15
78,522,010.00	Net Cash Inflow/(Outflow) from Operating Activities (A-B)		92,045,782.39	9,363,596.14
	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
0.00	Purchase/Construction of Assets		0.00	0.00

0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		<u>0.00</u>	<u>0.00</u>
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	Net Cash Flow from Financing Activities		0.00	0.00
0.00	Net Cash Flow for the Year Activities		92,045,782.39	9,363,596.14
0.00	Cash and its Equivalent as at 1/1/2023		20,633,409.64	11,269,813.50
0.00	Cash and its Equivalent as at 31/12/2023		112,679,192.03	20,633,409.64

OWERRI NORTH LOCAL GOVERNMENT COUNCIL

**FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT
31ST DECEMBER, 2023**

	Notes	2023 N'm	2022 N'm
<u>Liquid Assets: ASSETS</u>			
Cash	11	8,719,830.75	11,310,553.75
Bank	12	103,959,361.28	9,322,855.89
Total Liquid Assets (A)		112,679,192.03	20,633,409.64
<u>Investments and Other Cash Assets</u>			
Salary Advance	13	0.00	0.00
Imprest	14	49,020,000.00	46,920,000.00
Service Advance	15	567,911,647.00	564,936,647.00
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		616,931,647.00	611,856,647.00
TOTAL ASSETS C = (A + B)		729,610,839.03	632,490,056.64
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Funds		674,619,514.38	577,498,731.99
Unremitted Deductions	16	15,570,268.55	15,570,268.55
Capital Development Funds		0.00	0.0
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		690,189,782.93	593,069,000.54
<u>External and Internal Loans</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL& INTERNAL LOANS E		0.00	0.00
<u>OTHER LIABILITIES</u>			
Deposits	17	39,421,056.10	39,421,056.10
Total Other Liabilities (F)		39,421,056.10	39,421,056.10
TOTAL LIABILITIES G = (D + E +F)		729,610,839.03	632,490,056.64

OWERRI NORTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
551,404,135.85	OPENING BALANCE 1/1/23		577,498,731.99	0.00	0.00	0.00	(577,498,731.99)
	ADD REVENUE:						
	ALLOCATIONS						
2,269,522,981.29	Statutory Allocation from SJLGA	1	3,199,460,850.71	3,574,970,940.00	3,574,970,940.00	0.00	375,510,089.29
0.00	State Government IGR	2	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		2,200,000.00	41,500,000.00	41,500,000.00	0.00	41,500,000.00
2,010,000.00	Property Rate		6,345,600.00	125,000,000.00	125,000,000.00	0.00	122,800,000.00
2,767,200.00	Licenses, Fines, Fees and Royalty		0.00	263,250,000.00	263,250,000.00	0.00	256,904,400.00
200,000.00	Earnings from Commerce		0.00	62,500,000.00	62,500,000.00	0.00	62,500,000.00
0.00	Rent on Local Govt. Property		0.00	0.00	0.00	0.00	0.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	Miscellaneous		5,622,000.00	10,000,000.00	10,000,000.00	0.00	14,378,000.00
4,977,200.00	Total Internally Generated Revenue		14,167,600.00	502,250,000.00	502,250,000.00	0.00	488,082,400.00
0.00	Other Revenue Sources of the Local Govt	4	0.00	0.00	0.00	0.00	0.00
2,825,904317.14	Total Revenue (A)		3,791,127,182.70	4,107,220,940.00	4,107,220,940.00	0.00	316,093,757.30
	EXPENDITURE						
1,207,733,882.64	Personnel Cost	5	1,238,508,609.47	824,787,060.00	824,787,060.00	0.00	(413,721,549.47)
116,739,350.21	Overhead Cost	6	188,497,432.75	341,700,000.00	341,700,000.00	0.00	153,202,567.25
923,932,352.30	Capital Expenditure	10	1,689,501,626.10	2,862,211,870.00	2,862,211,870.00	0.00	1,172,710,243.90
2,248,405,585.15	Total Expenditure (B)		3,116,507,668.32	4,028,698,930.00	4,028,698,930.00	0.00	912,191,261.68
577,498,731.99	OPERATING BALANCE		674,619,514.38	78,522,010.00	78,522,010.00	0.00	(596,097,504.38)
	APPROPRIATIONS/TRANSFERS						
577,498,731.99	Transfer to Capital Development Fund		674,619,514.38	78,522,010.00	78,522,010.00	0.00	(596,097,504.38)
577,498,731.99	Closing Balance		674,619,514.38	78,522,010.00	78,522,010.00	0.00	(596,097,504.38)

OWERRI NORTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
(83,712,121.57)	Opening Balance		(189,889,273.98)	0.00	0.00	0.00	189,889,273.98
	ADD REVENUE						
577,498,731.99	Transfer From Consolidated Revenue Fund		674,619,514.38	0.00	0.00	0.00	(674,619,514.38)
0.00	Aid and Grants		0.00	0.00	0.00	0.00	0.00
0.00	External Loans		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
240,256,467.90	Internal Loans from Other Funds		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
734,043,078.32	TOTAL REVENUE		871,806,975.36	0.00	0.00	0.00	(871,806,975.36)
	LESS CAPITAL EXPENDITURE						
683,675,884.40	Capital Expenditure Sector		1,302,424,890.74	2,862,211,870.00	2,862,211,870.00	0.00	1,559,786,979.26
	OTHER CAPITAL PAYMENTS						
240,256,467.90	Repayments Internal Loans		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
923,932,352.30	TOTAL CAPITAL EXPENDITURE	10	1,689,501,626.10	2,862,211,870.00	2,862,211,870.00	0.00	1,172,710,243.90
	Adjustments for Movements in Public Debts		0.00			0.00	
 (189,889,273.98)	Closing Balance		(817,694,650.70)	0.00	0.00	0.00	

OWERRI NORTH LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS		2023			2022
			Actual ₦	Budgeted ₦	Variance ₦	Actual ₦
1	<u>A - SHARE OF STATUTORY ALLOCATION FROM SJLGA</u>					
	Net Share of Statutory Allocation from SJLGA		3,199,460,850.71	2,448,268,440.00	(751,192,410.71)	2,269,522,981.29
	Add: Deduction at Source for Loan Repayment			0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	137,445,000.00	137,445,000.00	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	481,057,500.00	481,057,500.00	0.00
	Total (Gross)SJLGA Allocation to the Local Government		3,199,460,850.71	3,066,770,940.00	132,689,910.71	2,269,522,981.29
	<u>VALUE ADDED TAX:</u>					
	Share of Value Added Tax		<u>0.00</u>	<u>508,200,000.00</u>	<u>508,200,000.00</u>	<u>0.00</u>
	Total Value Added Tax		0.00	508,200,000.00	508,200,000.00	0.00

	DETAILS	2023		
		ACTUAL N'm	BUDGETED N'm	VARIANCE N'm
2	B - STATE GOVT. INTERNALLY GEN. REVENUE			
	Share of State Government Internally Generated Revenue	0.00	30,000,000.00	30,000,000.00
	Total State Government Internally Generated Revenue	0.00	30,000,000.00	30,000,000.00
3	C -INTERNALLY GENERATED REVENUE:			
3.1	<u>CAPITATION RATE:</u>			
	Current Capitation/Development Rate	0.00	21,500,000.00	21,500,000.00
	Arrears of Capitation Rate	0.00	20,000,000.00	20,000,000.00
	Sub-Total Capitation Rate	0.00	41,500,000.00	41,500,000.00
3.2	<u>PROPERTY RATE:</u>			
	Current Property Rate	0.00	95,000,000.00	95,000,000.00
	Commercial Buildings	0.00	0.00	0.00
	Filling Stations	0.00	11,000,000.00	11,000,000.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast(Tenament Rate)	2,200,000.00	9,000,000.00	6,800,000.00
	Arrears of Property Rate	0.00	10,000,000.00	10,000,000.00
	Sub-Total Property Rate	2,200,000.00	125,000,000.00	122,800,000.00
3.3	<u>LICENSES, FINES AND FEES</u>			
	Towing of Vehicles Fees	0.00	0.00	0.00
	Obstruction and Nuisance Fees	0.00	0.00	0.00
	Bicycle License Fess	0.00	0.00	0.00
	Liquor License (Wine/ Beer)	0.00	20,500,000.00	20,500,000.00
	Native Liquor License	25,000.00	0.00	(10,000.00)
	Wheelbarrow License Fees	40,000.00	0.00	(40,000.00)
	Native Tobacco License	0.00	0.00	0.00
	Squatter/ Hawkers Permit	0.00	0.00	0.00
	Buses/Commercial Vehicles Emblems(various)	0.00	13,000,000.00	13,000,000.00
	Registration of Buses/Commercial Vehicles	0.00	22,000,000.00	22,000,000.00
	Operational Business Permit	50,000.00	15,000,000.00	14,950,000.00
	Motorcycle License Fees	0.00	0.00	0.00
	Eating House License Fees	0.00	0.00	0.00
	Kiosk License Fees	0.00	0.00	0.00
	Bakery House License Fees	0.00	0.00	0.00
	Hotel Fees, Guest House, Suites, Bus. Premises Reg. Fees	0.00	15,000,000.00	15,000,000.00
	Auctioneers License Fees	0.00	0.00	0.00
	Canon Shooting License Fees	0.00	0.00	0.00
	Customary Marriage Registration Fees	30, 000.00	12,000,000.00	11,970,000.00
	Learning Driving Text Fees	0.00	0.00	0.00
	Registration of Commercial Vehicle	0.00	0.00	0.00
	Control of Noise Permit	0.00	0.00	0.00
	Slaughter Fees	0.00	0.00	0.00
	Naming of Street Registration Fees (Various)	0.00	12,250,000.00	12,175,000.00
	Abattoir Fee	0.00	0.00	0.00
	Radio/Television License Fees	0.00	0.00	0.00
	Clubs, Cultural and Social Organization Registration Fees	0.00	0.00	0.00
	Identification/Oath Fees	0.00	0.00	0.00
	Cattle Dealers	0.00	0.00	0.00
	Earning from Environmental Sanitation Services	0.00	0.00	0.00
	Cold Room License Fee	0.00	0.00	0.00
	Registration of Birth and Death (Card Fee)	978,200.00	0.00	(978,200.00)
	Dispensary/Maternity Fees	1,032,200.00	5,000,000.00	3,967,800.00
	Delivery Fees	856,000.00	0.00	(856,000.00)
	Laboratory Fees	584,200.00	0.00	(584,200.00)
	Building Plan Checking Fees	0.00	3,000,000.00	3,000,000.00

	Registration of Contractors Fees	0.00	5,000,000.00	5,000,000.00
	Tender Fees	0.00	10,000,000.00	10,000,000.00
	Registration of building	0.00	0.00	0.00
	Sand Dredging Fees	0.00	10,000,000.00	10,000,000.00
	Security Organization License Fees	0.00	0.00	0.00
	Food Processing/Kernel Cracking Machine Fees	0.00	0.00	0.00
	HACKNEY Permit	0.00	0.00	0.00
	Patent Medicine Store Fees	0.00	0.00	0.00
	Kindergarten Fee	0.00	0.00	0.00
	Palm Oil Producing License Fees	0.00	0.00	0.00
	Ingredient Grinding License Fees	0.00	0.00	0.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	0.00	0.00
	Welding Machine License Fees	0.00	0.00	0.00
	Electronics Radio/Television Workshop License Fees	0.00	0.00	0.00
	Canteen Proceeds	0.00	0.00	0.00
	Wood Making and Carpentry Workshop License Fees	0.00	0.00	0.00
	Battery Charger License Fees	0.00	0.00	0.00
	Printing Press License Fees	0.00	0.00	0.00
	Vulcanize License Fees	0.00	0.00	0.00
	Panel Beater License Fees	0.00	0.00	0.00
	Motor Spare Parts License Fees	0.00	0.00	0.00
	Clock/Watch Repair License Fees	0.00	0.00	0.00
	Temporary Booth/ Closure of street Permit	0.00	0.00	0.00
	Motor Mechanical Workshop License Fees	0.00	3,000,000.00	3,000,000.00
	Building Material License Fees	0.00	21,000,000.00	21,000,000.00

	Surface Kerosene Tank License Fees	0.00	0.00	0.00
	Photocopying and Document Service License Fees	0.00	0.00	0.00
	Block Making with Machine License Fees	0.00	0.00	0.00
	Pound fee and Sales of Stray Animals	0.00	0.00	0.00
	Hair Dressing/Barbing Salon License Fees	0.00	0.00	0.00
	Cemetery Fee	0.00	0.00	0.00
	Tailoring/Dress Making Workshop Fees	0.00	0.00	0.00
	Laundry and Dry Cleaners Registration Fees	0.00	0.00	0.00
	Advertisement License Fees	0.00	10,000,000.00	10,000,000.00
	Sales of Unserviceable Stores License Fees	0.00	0.00	0.00
	Hire Charges/Heavy Equipment Fees	0.00	0.00	0.00
	Commercial Vocational Institute	0.00	0.00	0.00
	Survey and Plot Fees	0.00	0.00	0.00
	Approved Building Plan Fees	0.00	66,500,000.00	66,500,000.00
	Cash Wash Depot Fees	0.00	0.00	0.00
	Customary Right of Occupancy Fees	0.00	5,000,000.00	5,000,000.00
	Advert Rate Fees	0.00	0.00	0.00
	Property Ownership /Building Registration Fee	2,750,000.00	15,000,000.00	12,250,000.00
	Sub-Total Licenses, Fines and Fees	6,345,600.00	263,250,000.00	256,904,400.00
3.4	<u>EARNINGS FROM COMMERCE:</u>			
	Market Toll/ Stallage Fees	0.00	31,500,000.00	31,500,000.00
	Motor Park Toll	0.00	5,000,000.00	5,000,000.00
	Shops/Shopping Centre Fees	0.00	5,000,000.00	5,000,000.00
	Cattle Market Fees	0.00	5,000,000.00	5,000,000.00
	Slaughter House Fees	0.00	2,000,000.00	2,000,000.00

	Earnings from Transport Services	0.00	1,500,000.00	1,500,000.00
	Earnings from Industrial Undertakings	0.00	2,000,000.00	2,000,000.00
	Earnings from Agricultural Undertakings	0.00	5,000,000.00	5,000,000.00
	Earnings from Sales of Water with Tankers	0.00	500,000.00	500,000.00
	Earnings from Commercial Undertakings	0.00	5,000,000.00	5,000,000.00
	Sub-Total Earnings from Commerce	0.00	62,500,000.00	62,500,000.00
3.5	<u>RENT ON LOCAL GOVERNMENT PROPERTY:</u>			
	Rent on Local Government Quarters	0.00	0.00	0.00
	Rent on Other Local Government Buildings	0.00	0.00	
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	0.00	<u>0.00</u>	<u>0.00</u>
	Sub-Total Rent on Local Government Property	0.00	0.00	0.00
3.6	<u>INTEREST/REPAYMENTS AND DIVIDENDS:</u>			
3.6.1	<u>INTEREST/REPAYMENTS:</u>			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Interest/Repayments	0.00	0.00	0.00
3.6.2	<u>DIVIDENDS:</u>			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

	Sub-Total Dividends	0.00	0.00	0.00
	Grand Total Interest/Repayments and Dividends	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
3.7	<u>GRANTS/AID AND REIMBURSEMENTS:</u>			
3.7.1	<u>INTERNAL AID/GRANTS:</u>			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Internal Aid/Grants	0.00	0.00	0.00
3.7.2	<u>REIMBURSEMENTS:</u>			
	Re-imburement	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Re-imburement	0.00	0.00	0.00
	Grand Total Grants/Aid and Re-imburements	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
3.8	<u>MISCELLANEOUS REVENUE:</u>			
	Recovery of Losses and Overpayments	0.00	0.00	0.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	5,622,000.00	10,000,000.00	4,378,000.00
	Internal Loans	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Miscellaneous Revenue	<u>5,622,000.00</u>	10,000,000.00	4,378,000.00
	Grand Total Internally Generated Revenue	14.167,600.00	502,250,000.00	488,082,400.00
4	<u>OTHER REVENUE SOURCES</u>			
	Surplus from Sales of Local Government Property	0.00	0.00	0.00

	Others	0.00	0.00	0.00
	Total Revenue Sources	0.00	0.00	0.00
5	<u>PERSONNEL COST:</u>			
5.1	<u>CONSOLIDATED REVENUE FUND CHARGES:</u>			
	The LGC Executive / Legislature	9,000,000.00	97,460,000.00	67,460,000.00
	Local .Govt. Devt. Areas (Coordinator & Members)	8,400,000.00	0.00	
	Community Govt. Council (PG Allowances)	12,600,000.00	0.00	
	Sub-Total Consolidated Revenue Fund Charges	30,000,000.00	97,460,000.00	67,460,000.00
5.2	<u>PERSONNEL COST:</u>			
	Administration	0.00	0.00	
	Finance	0.00	0.00	
	Medical and Health	0.00	0.00	
	Planning Research and Statistics	0.00	0.00	
	Agricultural and Natural Resources	0.00	0.00	
	Works, Transport and Housing	0.00	0.00	
	Information, Education and Social Welfare	0.00	0.00	
	Local Govt. Workers Salary (End to End Payment iro Automated Salary Payment System)	529,392,455.83	824,787,060.00	295,394,604.17
	Salaries/ Emoluments :- Primary Education(automated payment system)	265,557,700.16	0.00	(265,557,700.16)
	Salaries/ Emoluments :- Jnr Secondary Education(automated)	113,629,311.33	0.00	(113,629,311.33)
	Salaries and Allowances Council of Traditional Rulers	37,072,391.72	0.00	(37,072,391.72)
	Pensions and Gratuity for Local Govt. Retirees	262,856,750.48	0.00	(262,856,750.48)
	Sub-Total Personnel Cost	1,208,508,609.47	824,787,060.00	(383,721,549.47)
5.3	<u>MISCELLANEOUS:</u>			
	Adult Instructors/Casual Workers	0.00	1,500,000.00	1,500,000.00
	NYSC Corp Member	0.00	2,000,000.00	2,000,000.00

	N.S.C.D.C (Security)	0.00	2,500,000.00	2,500,000.00
	Postal Agency	0.00	0.00	0.00
	Entraco	0.00	0.00	0.00
	Others	0.00	282,000,000.00	282,000,000.00
	Total Miscellaneous	0.00	288,000,000.00	288,000,000.00
5.4	<u>PERSONNEL ANALYSIS:</u>			
	Total Number of Employees at the Beginning of the Year			
	Total Number of Employees Employed in the Year			
	Total Number of Employees Retired/Transferred or Left During the Year			
	Total Number of Employees at the End of the Year			
6	<u>OVERHEAD COST:</u>			
6.1	<u>OVERHEAD COSTS BY FUNCTION:</u>			
	Travel and Transport	246,800.00	5,600,000.00	4,790,000.00
	Utility Services	0.00	600,000.00	(3,000.00)
	Telephone and Postal Services	0.00	500,000.00	500,000.00
	Stationery and Printing	1,884,500.00	6,200,000.00	(360,250.00)
	Maintenance of Office Furniture and Equipment	10,000.00	9,100,000.00	9,085,000.00
	Maintenance of Vehicle and Capital Assets	5,810,000.00	9,700,000.00	8,642,350.00
	Consultancy and Professional Services	0.00	500,000.00	500,000.00
	Training, Staff Development and Welfare	0.00	12,200,000.00	12,200,000.00
	Entertainment and Hospitality	16,935,000.00	3,800,000.00	(1,430,150.00)
	Miscellaneous Expenses	70,630,774.81	2,000,000.00	(37,032,271.72)
	Provision of Service Materials	0.00	3,500,000.00	3,475,000.00
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils	92,980,357.94	0.00	(92,980,357.94)

	Total Overhead Cost By Function	188,497,432.75	53,700,000.00	(134,797,432.75)
	Previous Years Retired Service Advances	18,925,000.00	0.00	(18,925,000.00)
	Grand Total Over Head Cost	169,572,432.75	53,700,000.00	(22,892,074.81)
6.2	<u>OVERHEAD COSTS BY SECTORS (DEPARTMENT:</u>			
	The Council	47,950,000.00	15,100,000.00	(32,850,000.00)
	Administration	38,620,100.00	7,200,000.00	(31,420,100.00)
	Finance	7,215,174.81	5,300,000.00	(1,915,174..81)
	Medical and Health	1,191,800.00	6,400,000.00	5,208,200.00
	Planning Research and Statistics	0.00	5,300,000.00	5,300,000.00
	Agricultural and Natural Resources	0.00	5,000,000.00	5,000,000.00
	Works, Transport and Housing	0.00	5,900,000.00	5,900,000.00
	Information, Education and Social Welfare	540,000.00	3,500,000.00	2,960,000.00
	Various Over Head expenses incurred by BLGCA for Local Govt. Councils	92,980,357.94	0.00	(92,980,357.94)
	Total Overhead Cost by Sector (Department)	188,497,432.75	53,700,000.00	(134,797,432.75)
7	Security Vote	<u>24,000,000.00</u>	<u>0.00</u>	<u>24,000,000.00</u>
	Total	24,000,000.00	0.00	24,000,000.00
8	Integrated Farms Project	<u>200,000.00</u>	<u>0.00</u>	<u>(200,000.00)</u>
	Total	200,000.00	0.00	(200,000.00)
9	COVID- 19 Palliative	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total	0.00	0.00	0.00
10	<u>CAPITAL EXPENDITURE:</u>			
	Reconstruction of ICT to Court	12,032,640.00	0.00	(12,032,640.00)

	Supply and Installation of Electricity to INEC	5,507,500.00	149,830,000.00	144,322,500.00
	Construction of Peri- metre Fence	5,760,000.00	152,000,000.00	146,240,000.00
	Rehabilitation /Grading of Roads	12,339,000.00	1,475,000,000.00	1,462,661,000.00
	Elevation of Council Culvert	613,883.00	0.00	(613,883.00)
	Maintenance of Council Poultry/Fumigation	200,000.0.0	20,000,000.00	19,800,000.00
	Rehabilitation of Council Electricity Transformer	2,750,000.00	0.00	(2,750,000.00)
	Local Governments Joint Projects	1,223,600,000.00	0.00	(1,223,600,000.00)
	Other Capital Projects	0.00	1,065,381,870.00	1,065,381,870.00
	Various Capital expenditures incurred by BLGCA for Local Govt. Councils	426,956,073.47	0.00	426,956,073.47
	Total Capital Expenditure	1,689,501,626.10	2,862,211,870.00	1,172,710,243.90
	Previous Years' Retired Project Advance	200,000.00	0.00	(200,000.00)
	Grand Total Capital Expenditure	1,689,301,626.10	2,862,211,870.00	1,172,910,243.90

	LIQUID ASSETS :			2023	2022
	This represents Closing Balance of cash-at-hand and held in Banks				
11	CASH BALANCE:				
	Cash-at-Hand			<u>8,719,830.75</u>	<u>11,310,553.75</u>
	Sub-Total Cash			8,719,830.75	11,310,553.75
12	BANK BALANCE:				
	Name of Bank	Account Name			
	1. zenith Bank Plc	Project Account	1014724889	268,395.05	268,395.05
	2. Eco Bank Plc		1333003114	139,316.94	139,316.94
	3. key Stone Bank Plc	Ow. North L/Govt-Salary	1001167910	8,164.96	8,164.96
	4.. Eco Bank Plc		1333059829	4,932.92	4,932.92
	5. key Stone Bank Plc		1006588547	11,132.92	11,132.92
	6.First Bank Plc		20114097370	1,092.23	1,092.23
	7. zenith Bank Plc	Owerri North Local Govt	1012257370	622,679.36	622,679.36
	8.Unity Bank Plc	Owerri North – Imo Rural Road Project.	0030579969	1,182.33	1,182.33
	9. Zenith Bank Plc	Salary Account	1015555819	6,313,594.09	6,313,594.09
	10. Access Bank		0813146483	321,809.81	562,441.31
	11. UBA	Imo Shared Prosperity Account	1022780930	95,684,364.40	1,370,839.70
	12. UBA	Project Account	1022781456	1,298.70	127.82
	13. Unity Bank		0047172476	18,956.26	18,956.26
	Total Bank			<u>103,959,361.28</u>	<u>9,322,855.89</u>
	Total Cash and Bank			112,679,192.03	20,633,409.64

13	<u>SALARY ADVANCE</u>	2023	2022
	Salary Advance	0.00	0.00
	Sub-Total Salary Advance	0.00	0.00
14	<u>IMPREST:</u>	2023	2022
1	HON. LAW MADU	803,000.00	803,000.00
2	UCHEHARA CHUKS	300,000.00	300,000.00
3	MAXIMIAN IWUEZE	50,000.00	50,000.00
4	NNEKA G.K	2,147,000.00	2,147,000.00
5	EMENIKE H.O	50,000.00	50,000.00
6	OSUJI BASIL	50,000.00	50,000.00
7	OKPARA CHUKWUEMEKA	20,000.00	20,000.00
8	OVUIKE H.O	390,000.00	390,000.00
9	HON. OFURUM KELECHI	1,700,000.00	1,700,000.00
10	HON. (MRS.) OPARA AGNES	350,000.00	350,000.00
11	HON.IBEAWUCHI NWANERI	350,000.00	350,000.00
12	NJOKU GREG	125,000.00	125,000.00
13	HON. ANYAEGBU VITALIS	120,000.00	120,000.00
14	EKE KINGSLEY	865,000.00	685,000.00
15	CHUKWUKA H.C	430,000.00	430,000.00
16	ANYANWU EMELDA	685,000.00	685,000.00
17	JUDE JIEME	610,000.00	610,000.00
18	EKWUBIRI JOHN	805,000.00	625,000.00
19	AZUATALAM R.U	655,000.00	655,000.00
20	P.O IHEZURUIKE	200,000.00	200,000.00
21	OLEDINMA EDITH	300,000.00	300,000.00
22	EGBULONU R.B.A	340,000.00	340,000.00
23	ENGR. C.C. OLOLO	1,790,000.00	1,790,000.00
24	CHUKWU C.N	430,000.00	430,000.00
25	HON. NDIDI IHEME	1,000,000.00	1,000,000.00
26	AMADI K.I. (DAGS)	250,000.00	250,000.00
27	BARR. INNOCENT ANUEBUNWA (DAGS)	600,000.00	600,000.00
28	S.N. NNANYERE (TR)	640,000.00	640,000.00
29	E.O. EMENIKE (HPM)	400,000.00	400,000.00
30	IJEOMAOKORIE (AG. HPM)	50,000.00	50,000.00
31	OKAFOR M.N. I/A	325,000.00	325,000.00
32	ASHAKONYE JOY (HOD HEALTH)	325,000.00	325,000.00
33	NWOKOCHA PRINCE (CASHIER)	325,000.00	325,000.00
34	ENGR. LAMS IBESON	(2,800,000.00)	(2,800,000.00)
35	ALAOMANWOSU	940,000.00	940,000.00
36	UGBAJA C.U	780,000.00	780,000.00
37	AGWATA JONATHAN	420,000.00	420,000.00
38	EKWUBIRI JOHN	180,000.00	180,000.00
39	AGOR PETER	360,000.00	360,000.00
40	CHIOMA RAYMOND	(420,000.00)	(420,000.00)
41	EKE KINSLEY	180,000.00	180,000.00
42	ZEPH ABAENEWE	960,000.00	510,000.00
43	OBIEFUNA CLARA	2,150,000.00	1,550,000.00
44	EMEAGHARIBE RUFINA	450,000.00	450,000.00
45	NJOKU GREG	60,000.00	60,000.00
46	UCHEJUOFOR ERIC C.	70,000.00	70,000.00
47	ANORUO ONYEKACHI	60,000.00	60,000.00
48	NWARIBE A.N	220,000.00	220,000.00
49	HON. CHRISTOPHER NZEWUNWA	920,000.00	920,000.00
50	JOHN AJAYI	880,000.00	880,000.00
51	KENNETH OFURUM	920,000.00	920,000.00
52	IKEOBI ONYENEKE	960,000.00	960,000.00
53	MONDAY ONYEKERE	960,000.00	960,000.00
54	AUGUSTINE EGBUJOR	960,000.00	960,000.00
55	LAMBERT NZE	960,000.00	960,000.00
56	EMMANUEL NNADI	960,000.00	960,000.00

16	UNREMITTED DEDUCTIONS:		ACTUAL 2023		2022
		BALANCE B/D N'm	DURING YEAR N'm	BALANCE C/D N'm	N'm
16.1	UNREMITTED TAXES:				
	Pay As You Earn (PAYE)	6,023,739.06	0.00	6,023,739.06	6,023,739.06
	Value Added Tax (VAT)	1,080,483.91	0.00	1,080,483.91	1,080,483.91
	Withholding Tax (WHT)	6,651,076.93	0.00	6,651,076.93	6,651,076.93
	5% Retention fees	103,180.00	<u>0.00</u>	103,180.00	103,180.00
	Sub-Total Unremitted Taxes	13,858,479.00	0.00	13,858,479.00	13,858,479.00
16.2	UNREMITTED DEDUCTIONS FROM SALARY:				
	NULGE Union Dues	875,579.54	0.00	875,579.54	875,579.54
	NULGE Welfare	71,319.24	0.00	71,319.24	71,319.24
	Staff Welfare Scheme	636,413.56	0.00	636,413.56	636,413.56
	MHWU	(243,548.10)	0.00	(243,548.10)	(243,548.10)
	NANNM	(50,982.20)	0.00	(50,982.20)	(50,982.20)
	CHPA	135,171.98	0.00	135,171.98	135,171.98
	NHS	3,777.232	0.00	3,777.232	3,777.232
	NULGE Housing Scheme	151,950.00	0.00	151,950.00	151,950.00
	NSCDC	82,107.40	0.00	82,107.40	82,107.40
	UmualomTownUnion	50,000.00	<u>0.00</u>	50,000.00	50,000.00
	Sub-Total Unremitted Deductions	<u>1,711,788.65</u>	0.00	<u>1,711,788.65</u>	<u>1,711,788.65</u>
	Grand Total Unremitted Deductions	15,570,268.55	0.00	15,570,268.55	15,570,268.55

17	DEPOSITS:	2023 N'm	2022 N'm
1	PDP DUES	50,000.00	50,000.00
2	XMAS BONUS	2,440.00	2,440.00
3	DRUG REVOLVING SCHEME	51,006.00	51,006.00
4	EDU. INFRASTRUCTURE	1,040,816.40	1,040,816.40
5	MOTORCYCLE LOAN	(79,200.70)	(79,200.70)
6	AGRIC LOAN	16,064.94	16,064.94
7	NGWOMA ELECTRIC PROJECT	50,000.00	50,000.00
8	UNCLAIMED ANNUAL LEAVE	2,421.00	2,421.00
9	5% RETENTION FEES	103,180.00	103,180.00
10	NSCDC UNCLAIMED ALLCE	554,376.20	554,376.20
11	POLITICAL OFFICE HOLDERS UNCLAIMED ALLOWANCE	164,000.00	164,000.00
12	ADULT INSTRUCTOR	44,000.00	44,000.00
13	SUNDRY STAFF UNCLAIMED SEMINAR FEE	40,000.00	40,000.00
14	TEMPORARY/ CASUAL STAFF	1,015,730.92	1,015,730.92
15	SUNDRY STAFF UNCLAIMED SALARIES AND ALLOWANCES	13,986,350.40	13,986,350.40
16	LEGAL RETAINER (UNCLAIMED ALLOWANCE)	95,000.00	95,000.00
17	SUNDRY STAFF (UNCLAIMED RUNNING COST)	65,000.00	65,000.00
18	COMMITTEE MEMBERS (UNCLAIMED ALLOWANCE)	10,000.00	10,000.00
19	IBC PACKAGE	120,000.00	120,000.00
20	SUNDRY STAFF OVERPAYMENT	58,777.35	58,777.35
21	NEPAD	165,000.00	165,000.00
22	FERTILIZER	1,033,600.00	1,033,600.00
23	VIGILANTE (ALLOWANCE)	106,000.00	106,000.00
24	POSTAL AGENT (ALLOWANCE)	42,000.00	42,000.00
25	BURIAL LEVY	1,141,200.00	1,141,200.00
26	D.A. OZOR	500.00	500.00
27	AMADI ANTHONY	7,653.76	7,653.76
28	I.N. ANUEBUNWA	245,228.39	245,228.39
29	NANDM	(245,228.39)	(245,228.39)
30	OZURUMBA E.O	577.92	577.92
31	IBEAUWUCHI J.U	10,000.00	10,000.00
32	EJIMADU E.O	480,000.00	480,000.00
33	CHARLES ONYEAGBAKO	50,000.00	50,000.00
34	AKUCHIE CHRISTIAN	50,027.40	50,027.40
35	SUNDAY OSUJI (BICYCLE LOAN)	1,830.00	1,830.00
36	CHUKWU NELSON (BIC. LOAN)	4,483.32	4,483.32
37	OPARA LEONARD (BIC. LOAN)	3,113.32	3,113.32
38	UKWUOMA ANN (BIC. LOAN)	5,080.30	5,080.30
39	OGBONNA JOHN (BIC. LOAN)	4,126.98	4,126.98
40	AMADI COMFORT (BIC. LOAN)	4,652.92	4,652.92
41	AKALONU DONA (BIC. LOAN)	96.63	96.63
42	ELEAZU PAUL (BICYCLE LOAN)	3,535.28	3,535.28
43	OPARA P. EMEKA (BIC. LOAN)	312.94	312.94
44	ONYENAKAZI PRISCILIA	132.94	132.94
45	ONYEAGWAM MARTIN	265.88	265.88
46	OKORO C.A. (BICYCLE LOAN)	461.60	461.60
47	ONYEAKAZI NNAEMEKA	60,000.00	60,000.00
48	A. H	2,281.84	2,281.84
49	ONYENEKE CELESTINE	126,000.00	126,000.00
50	NWOSU CHRISTOPHER	130,000.00	130,000.00
51	OSUJI MARTIN	134,000.00	134,000.00
52	AGIM PATRICK	133,000.00	133,000.00
53	ECHEMAZU PROMISE	129,000.00	129,000.00
54	AHANONU CHIDIEBERE	126,000.00	126,000.00
55	NWACHUKWU UZOMA	129,000.00	129,000.00
56	AMADI MONDAY	133,000.00	133,000.00
57	AJOKU STANLISTUS	116,000.00	116,000.00
58	EZEBIRO AUSTINE	133,000.00	133,000.00

59	UGWUEGBULAM EMMANUEL	130,000.00	130,000.00
60	LEONARD EZEocha	133,000.00	133,000.00
61	ASOMUGHA ESTHER	130,000.00	130,000.00
62	UZONdu P.N.C	16,666.00	16,666.00
63	MURAKO OKEY G.	125,000.00	125,000.00
64	NWACHUKWU S.E	125,000.00	125,000.00
65	LILIAN ALOZIE	133,500.00	133,500.00
66	EMEROGU PETAL	130,000.00	130,000.00
67	ALozIE ROWLAND C.	5,875.26	5,875.26
68	IBEKWE CHIjIOKE	202,000.00	202,000.00
69	NWAEKE MONICA	15,000.00	15,000.00
70	AGUCHA PATRICK	15,000.00	15,000.00
71	IHEANACHO F.C	9,400.00	9,400.00
72	UZOWURU L.C	8,420.00	8,420.00
73	EZIOBI LIVINUS	7,834.00	7,834.00
74	ENYIEGBULAM CHINYERE	10,000.00	10,000.00
75	MADU CHINYERE	3,917.00	3,917.00
76	METU UGOCHUKWU	20,000.00	20,000.00
77	AKU T.N	98,772.11	98,772.11
78	IGWEGBE JOHN	9,400.00	9,400.00
79	EKE SAM	15,492.00	15,492.00
80	NKEMJIKA ANGELA	40,000.00	40,000.00
81	ONYEWUCHI CHARLES	80,000.00	80,000.00
82	OFURUM VICTOR	73,388.50	73,388.50
83	CHUKWUOCHA C.C	16,795.00	16,795.00
84	STAN EKEZIE O. IJEOMA	25,317.52	25,317.52
85	HON. CHRISTIAN EMEANA	35,000.00	35,000.00
86	AJAERO G.A	50,000.00	50,000.00
87	AKALONU CHIMA	60,000.00	60,000.00
88	HON.CHIKA AUGUSTINE	250,000.00	250,000.00
89	DURUAKU G.C	116,000.00	116,000.00
90	CHUKWU MARIA	125,000.00	125,000.00
91	NNEKE HENRY O.	120,000.00	120,000.00
92	NWOSU PAUL	105,600.00	105,600.00
93	ONYIRIUKA A.E	110,000.00	110,000.00
94	EMEH RICHARD	115,000.00	115,000.00
95	OGBONNA JOHN O.	110,000.00	110,000.00
96	IZU NDUBUISI	115,000.00	115,000.00
97	IWUCHUKWU GODSAVER	120,000.00	120,000.00
98	EKE GODFREY	115,000.00	115,000.00
99	ONYEWUCHI MARTIN	115,000.00	115,000.00
100	METU NGOZI	115,000.00	115,000.00
101	ONYEKARE J.U	4,800.00	4,800.00
102	SUNDRY STAFF UNPAID SALS.	11,917,272.22	11,917,272.22
103	UNCLAIMED IT STUDENT ALLCE	184,706.36	184,706.36
104	NWOKEJI STANLEY	77,716.24	77,716.24
105	OZIMS S.C	98,124.88	98,124.88
106	UNCLAIMED BANK LOAN DEDU.	2,024,869.49	2,024,869.49
	Sub-Total Miscellaneous	39, 421,056.10	39, 421,056.10
	GRAND TOTAL DEPOSIT	39, 421,056.10	39, 421,056.10

SUPPLEMENTARY NOTES 2023

OWERRI NORTH LOCAL GOVERNMENT COUNCIL

SUPPLEMENTARY NOTE 26

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

	MONTHS	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL
1	JAN,23	41,102,027.75	21,453,742.02	8,622,673.01	18,881,305.16	2,500,000.00	3,089,365.98	98,346,948.14		3,500,000.00	35,558,216.92	4,248,363.16	237,302,642.14
2	FEB,23	41,102,027.75	21,370,616.31	8,623,205.15	18,886,892.09	2,500,000.00	3,089,365.98	108,758,891.25	4,000,000.00	3,500,000.00	35,558,216.92	4,248,363.16	251,637,578.61
3	MAR,23	41,043,969.89	21,197,682.39	8,620,915.84	19,851,660.69	2,500,000.00	3,089,365.98	65,546,875.37	4,000,000.00	3,500,000.00	35,558,216.92	4,248,363.16	209,157,050.24
4	APR,23	40,994,930.61	21,031,669.55	8,595,556.41	19,882,274.61	2,500,000.00	3,089,365.98	52,405,787.80	4,000,000.00	3,500,000.00	35,558,216.92	4,248,363.16	195,806,165.04
5	MAY,23	40,994,930.61	20,832,098.86	8,591,048.49	21,733,272.07	2,500,000.00	3,089,365.98	186,131,820.81	4,000,000.00	3,500,000.00	35,558,216.92	4,248,363.16	331,179,116.90
6	JUN,23	40,994,930.61	20,573,099.36	8,588,684.70	22,032,506.54	2,500,000.00	3,089,365.98	65,239,337.73	4,000,000.00	3,500,000.00	35,558,216.92	4,248,363.16	210,324,505.00
7	JUL,23	41,623,978.40	21,087,194.92	9,354,497.25	23,223,350.80	2,500,000.00	3,089,365.98	75,602,495.03	4,000,000.00	3,500,000.00	35,558,216.92	4,248,363.16	223,787,462.46
8	AUG,23	41,541,456.75	20,853,466.50	9,352,493.87	23,260,387.84	2,500,000.00	3,089,365.98	93,604,936.48	4,000,000.00	3,500,000.00	35,558,216.93	4,248,363.16	241,508,687.51
9	SEP,23	41,608,721.84	20,679,392.75	9,340,087.51	23,654,378.80	2,500,000.00	3,089,365.98	113,816,950.85	4,000,000.00	3,500,000.00	35,558,216.93	4,248,363.16	261,995,477.82
10	OCT,23	42,636,505.58	21,389,134.26	9,616,724.09	23,695,694.75	2,500,000.00	3,089,365.98	283,015,461.88	4,000,000.00	3,500,000.00	35,558,216.93	4,248,363.15	433,249,466.62
11	NOV,23	42,636,505.58	21,358,084.53	9,615,076.56	23,874,147.15	2,500,000.00	3,089,365.98	76,814,961.49	4,000,000.00	3,500,000.00	35,558,216.93	4,248,363.15	227,194,721.37
12	DEC,23	73,112,470.46	33,731,518.71	14,708,348.45	23,880,879.94	2,500,000.00	3,089,365.98	173,988,813.37	8,000,000.00	3,500,000.00	35,558,216.94	4,248,363.15	376,317,977.00
	TOTAL	529,392,455.83	265,557,700.16	113,629,311.33	262,856,750.44	30,000,000.00	37,072,391.76	1,393,273,280.20	48,000,000.00	42,000,000.00	426,698,603.10	50,980,357.89	3,199,460,850.71

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

SUPPLEMENTARY NOTE 2

2	<u>INTERNALLY GENERATED REVENUE (IGR):</u>		
		2023 N'm	2022 N'm
	<u>MONTH:</u>		
	January	156,800.00	125,000.00
	February	2,374,000.00	296,400.00
	March	211,200.00	177,200.00
	April	240,800.00	548,900.00
	May	0.00	548,100.00
	June	1,746,300.00	1,872,200.00
	July	356,900.00	91,500.00
	August	3,300,000.00	273,000.00
	September	825,200.00	192,400.00
	October	1,134,800.00	162,900.00
	November	3,150,200.00	360,900.00
	December	671,400.00	328,700.00
	Total	14,167,600.00	4,977,200.00

EXPLANATORY NOTES 2023

OWERRI NORTH Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,238,508,609.47
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.10
2	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	92,980,357.94
	TOTAL	3,199,460,850.71

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	529,392,455.83
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.11
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.32
4	Salaries and Allowances of Political Office Holders.	30,000,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.70
6	Pensions to Local Govt. Retired Staff.	262,856,750.51
	TOTAL	1,238,508,609.47

- 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:

S/No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	42,000,000.00
2	Over Head Cost Released to Council of Traditional. Rulers .	27,322,450.90
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.93

4	Various Bank Charges.	415,459.40
5	Release of Imprests to Local Government Officials	24,000,000.00
6	Release of Security Vote	24,000,000.00
7	Others overhead expenses direct incurred from releases to Local Government Councils	47,220,778.52
	TOTAL	188,497,432.75

4. 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 :

S/ No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,223,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.38
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.37
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	39,203,022.99
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,689,501,626.10



GOVERNMENT OF IMO STATE OF NIGERIA
FINANCIAL STATEMENTS OF OWERRI WEST
LOCAL GOVERNMENT COUNCIL
FOR THE PERIOD 1ST JANUARY 2023 TO 31ST DECEMBER 2023

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

OWERRI WEST LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Owerri West Local Government Council in the preparation of 2023 Financial Statements:

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

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

1. **Basic of Accounting**

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

2. **Accounting Period**

The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2023 to 31st December, 2023.

3. **Fundamental Accounting Concepts**

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

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

4. **Reporting Currency**

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

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

- a. Statement 1 --- Cash flow Statements
- b. Statement 2 --- Statements of Assets and Liabilities
- c. Statement 3 --- Statements of Consolidated Revenue Fund

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

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

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

8. Subsidies, Donations and Endowments

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

9. Interest on Loans

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

10. Advances

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

11. Statement of Cash Flow

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

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

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

- b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities section** comprised 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 include 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 revenue collected on a monthly basis from the State Joint Local Government Account (SJLGA) Account, which represents the Local Government Council's share of the State Joint Local Government Account (SJLGA), transfers. The Council's 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.

**GOVERNMENT OF IMO STATE
OWERRI WEST LOCAL GOVERNMENT COUNCIL UMUGUMA**



Our Ref: _____ Your Ref: _____ Date: 02/01/2024

All replies to be addressed to the Chairman

**STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST
DECEMBER, 2023**

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

Signed  19/4/2023

Date: 02/01/2024.

Treasurer

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

In our opinion, these Financial Statements fairly reflect the financial position of the Owerri West Local Government as at 31st December, 2022, the result of its operations and cash flows for the year ended 31st December, 2022.


.....
Treasurer 19/4/2023


.....
Chairman 19/4/2023

Date: 02/01/2024.....

Date: 2nd January, 2024...

**STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON
THE ACCOUNTS OF OWERRI WEST LOCAL GOVERNMENT COUNCIL FOR THE
YEAR ENDED 31ST DECEMBER, 2023**

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended .The Accounts of OwerriWestLocal Government Council for the year ended 31st December, 2023 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amendedand the Imo State Audit Law 2021and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis

RESPONSIBILITY STATEMENT FOR AUDITING

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

SCOPE OF THE AUDIT

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

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

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

GOVERNMENT OF IMO STATE OF NIGERIA

Telegrams: LOGAUDIT

Telephone: OWERRI

Your Ref.....

Our Ref: LGC/39/B/Vol.II/2024

*(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
28th June 2024

AUDITOR-GENERAL'S CERTIFICATE

The Financial Statements of OwerriWestLocal Government Council of Imo State for the year ended 31st December, 2023 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 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 evidence 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 as well as evaluating the overall Financial Statements presentation and disclosures.

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

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

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Councils as at 31st December, 2023, the results of their operations and cash flows for the year ended 31st December, 2023.

Barr. Reuben Osita Nwosu, Ph.D, MBA, FCNA, FCTI, FCCrFA, ACArb.

FRC/2013/ANAN/00000005073

Auditor-General for Local Governments,
Imo State.

OWERRI - WEST LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT NO. 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2023

BUDGETED 2023		Notes	2023 N'm	2022 N'm
	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
	<u>Receipts:</u>			
1,818,045,974.00	Statutory Allocation from SJLGA	1	3,156,452,103.55	2,261,770,326.22
14,195,914.00	State Government Share of Internally Generated Revenue	2	0.00	0.00
	<u>INTERNALLY GENERATED REVENUE</u>	3		
6,200,000.00	Capitation Rate		0.00	0.00
33,000,000.00	Property Rate		684,000.00	300,000.00
66,575,000.00	Licenses, Fines, Fees and Royalty		2,283,600.00	2,321,600.00
8,250,000.00	Earnings from Commerce		0.00	190,000.00
0.00	Rent on Local Govt. Property		144,000.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
1,000,000.00	Miscellaneous		0.00	0.00
0.00	Other Revenue sources of the LG	4	0.00	0.00
115,025,000.00	Total Internally Generated Revenue		3,111,600.00	2,811,600.00
1,947,266,888.00	Total Inflow from Operating Activities (A)		3,159,563,703.55	2,264,581,926.22
	<u>PAYMENTS</u>			
654,074,469.00	Personnel cost	5	1,219,499,862.31	1,199,981,227.57
279,352,710.00	Overhead Cost	6	130,212,679.09	107,407,745.33
0.00	Security Vote	7	24,000,000.00	24,000,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
0.00	COVID 19 Palliative	9	0.00	0.00
799,430,426.00	Capital Expenditure	10	1,700,442,545.10	924,687,668.03
0.00	Interest payment		0.00	0.00
1,732,857,605.00	Total Outflow from Operating Activities (B)		3,074,155,086.50	2,256,067,914.23
205,213,483.00	Net Cash from Operating Activities (A-B)		85,408,617.05	8,505,285.29

	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	Net Cash Flow from Investing Activities		0.00	0.00
	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	Net Cash Flow from Financing Activities		0.00	0.00
0.00	Net Cash Flow for the Year Activities		85,408,617.05	8,505,285.29
0.00	Cash and its Equivalent as at 1/1/2023		14,223,922.03	5,718,636.74
0.00	Cash and its Equivalent as at 31/12/2023		99,632,539.08	14,223,922.03

OWERRI - WEST GOVERNMENT COUNCIL
FINANCIAL STATEMENT NO. 2- STATEMENT OF ASSETS AND LIABILITIES AS
AT 31ST DECEMBER, 2023

	Notes	2023 N'm	2022 N'm
<u>ASSETS</u>			
<u>Liquid Assets:</u>			
Cash	11	506,315.26	482.34
Bank	12	<u>99,126,223.82</u>	<u>14,223,439.69</u>
Total Liquid Assets (A)		99,632,539.08	14,223,922.03
<u>Investments and Other Cash Assets:</u>			
Salary Advance	13	277,800.00	277,800.00
Imprest	14	41,994,440.00	41,594,440.00
Service Advance	15	440,221,593.49	424,191,593.49
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets (B)		482,493,833.49	466,063,833.49
TOTAL ASSETS C = (A + B)		582,126,372.57	480,287,755.52
<u>LIABILITIES</u>			
<u>Public Funds:</u>			
Consolidated Revenue Funds		473,023,586.57	371,184,969.52
Unremitted Deductions	16	93,401,170.28	93,401,170.28
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
Total Public Funds (D)		611,144,756.85	464,586,139.8
<u>External and Internal Loans:</u>			
Internal Loans from Other Funds		0.00	0.00
Borrowings		<u>0.00</u>	<u>0.00</u>
Total External and Internal Loans (E)		0.00	0.00
<u>OTHER LIABILITIES:</u>			
Deposits	17	15,701,615.72	15,701,615.72
Total Other Liabilities (F)		15,701,615.72	15,701,615.72
TTAL LIABILITIES G = (D+E+F)		582,126,372.57	480,287,755.52

OWERRI - WEST LOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENT NO. 3- STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final Budget N'm
342,179,541.80	OPENING BALANCE 1/1/2023		371,184,969.52	0.00	0.00	0.00	(378,185,180.81)
	<u>ADD REVENUE:</u>						
	<u>STATUTORY ALLOCATION:</u>						
2,261,770,326.22	Statutory Allocation from SJLGA	1	3,156,452,103.55	1,818,045,974.00	1,818,045,974.00	0.00	1,338,406,129.55
0.00	State Government Share of IGR	2	0.00	14,195,914.00	14,195,914.00	0.00	14,195,914.00
	<u>INTERNALLY GENERAL REVENUE</u>	3					
0.00	Capitation Rate		0.00	6,200,000.00	6,200,000.00	0.00	5,200,000.00
300,000.00	Property Rate		684,000.00	33,000,000.00	33,000,000.00	0.00	32,316,000.00
2,321,600.00	Licenses, Fines, Fees and Royalty		2,283,600.00	66,575,000.00	66,575,000.00	0.00	64,291,400.00
190,000.00	Earnings from Commerce		0.00	8,250,000.00	8,250,000.00	0.00	8,250,000.00
0.00	Rent on Local Govt. Property		144,000.00	0.00	0.00	0.00	(144,000.00)
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00

0.00	Miscellaneous		0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00
2,811,600.00	Total Internally General Revenue		3,111,600.00	115,025,000.00	115,025,000.00	0.00	111,913,400.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00	0.00	0.00	0.00
2,606,761,468.02	Total Revenue (A)		3,530,748,673.07	1,947,266,888.00	1,947,266,888.00	0.00	(1,583,481,785.07)
	<u>EXPENDITURE</u>						
1,199,981,227.57	Personal cost	5	1,219,499,862.31	654,074,469.00	654,074,469.00	0.00	565,425,393.31
131,283,018.63	Overhead Cost	6	152,006,621.09	279,352,710.00	279,352,710.00	0.00	127,346,088.91
904,312,252.30	Capital Expenditure	10	1,686,218,603.10	799,430,426.00	799,430,426.00	0.00	(886,788,177.10)
2,235,576,498.50	Total Expenditure (B)		3,057,725,086.50	1,732,857,605.00	1,732,857,605.00	0.00	(1,324,867,481.50)
371,184,969.52	OPERATING BALANCE		473,023,586.57	214,409,283.00	214,409,283.00	0.00	2,908,864,207.31
	<u>APPROPRIATION/TRANSFERS:</u>						
371,184,969.52	Transfer to Capital Development Fund		473,023,586.57	214,409,283.0	214,409,283.0	0.00	2,908,864,207.31
371,184,969.52	CLOSING BALANCE		473,023,586.57	214,409,283.0	214,409,283.0	0.00	2,908,864,207.31

OWERRI - WEST LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT NO. 4- STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

Actual 2022 N'm		Notes	Actual 2023 N'm	Final Budget 2023 N'm	Initial Budget 2023 N'm	Suppl. Budget 2023 N'm	Variance on Final. Budget N'm
(550,055,050.37)	OPENING BALANCE		(842,925,865.25)	0.00	0.00	0.00	842,925,865.25
	<u>ADD REVENUE:</u>						
371,184,969.52	Transfer from Consolidated Revenue Fund		473,023,586.57	0.00	0.00	0.00	(473,023,586.57)
0.00	Aids and Grants		0.00	0.00	0.00	0.00	0.00
0.00	External Loans		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans (Promissory Notes)		0.00	0.00	0.00	0.00	0.00
240,256,467.90	Internal Loans from Other Funds		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)
61,386,387.05	TOTAL REVENUE		17,174,456.68	0.00	0.00	0.00	(17,174,456.68)
	<u>LESS CAPITAL EXPENDITURE</u>						
664,055,784.40	Capital Expenditure Sector		1,299,141,867.74	799,430,426.00	799,430,426.00	0.00	(499,711,441.74)
	<u>OTHER CAPITAL PAYMENTS:</u>						
240,256,467.90	Repayment of Internal Loans		387,076,735.36	0.00	0.00	0.00	(387,076,735.36)

0.00	Repayment of External Loans		0.00	0.00	0.00	0.00	0.00
904,312,252.30	TOTAL CAPITAL EXPENDITURE	10	1,686,218,603.10	799,430,426.00	799,430,426.00	0.00	(886,788,177.10)
0.00	Adjustments for Movement in Public Debts		0.00	0.00	0.00	0.00	0.00
(842,925,865.25)	CLOSING BALANCE		(1,669,044,146.42)	0.00	0.00	0.00	

OWERRI - WEST LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS		2023			2022
			Actual N'm	Budgeted N'm	Variance N'm	Actual N'm
1	<u>A - SHARE OF STATUTORY ALLOCATION FROM SJLGA</u>					
	Net Share of Statutory Allocation from SJLGA		3,156,452,103.55	1,407,811,550.00	(1,748,640,553.55)	2,261,770,326.22
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	0.00	0.00	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	80,593,763.00	80,593,768.00	0.00
	Total (Gross) SJLGA Allocation to the Local Government		3,156,452,103.55	1,488,405,313.00	(1,668,046,790.55)	2,261,770,326.22
	<u>VALUE ADDED TAX:</u>					
	Share of Value Added Tax		0.00	329,640,661.00	329,640,661.00	0.00
	Total Value Added Tax		0.00	329,640,661.00	329,640,661.00	0.00

	DETAILS	2023		
		ACTUAL N'm	BUDGETED N'm	VARIANCE N'm
2	<u>B - STATE GOVT. INTERNALLY GEN. REVENUE</u>			
	Share of State Govt. Internally Generated Revenue	0.00	22,777,600.00	22,777,600.00
	Total State Govt. Internally Generated Revenue	0.00	22,777,600.00	22,777,600.00
3	<u>C -INTERNALLY GENERATED REVENUE:</u>			
3.1	<u>CAPITATION RATE:</u>			
	Current Capitation/Development Rate	0.00	5,200,000.00	5,200,000.00
	Arrears of Capitation Rate	0.00	1,000,000.00	1,000,000.00
	Sub-Total Capitation Rate	0.00	6,200,000.00	6,200,000.00
3.2	<u>PROPERTY RATE:</u>			
	Current Property/Tenement Rate	684,000.00	17,500,000.00	16,816,000.00
	Commercial Buildings	0.00	0.00	0.00
	Filling Stations	0.00	0.00	0.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	0.00	15,500,000.00	15,500,000.00
	Arrears of Property Rate	0.00	0.00	0.00
	Sub-Total Property Rate	684,000.00	33,000,000.00	32,316,000.00
3.3	<u>LICENSES, FINES AND FEES</u>			
	Towing of Vehicles Fees	0.00	0.00	0.00
	Obstruction and Nuisance Fees	0.00	1,000,000.00	1,000,000.00
	Bicycle License Fess	0.00	100,000.00	100,000.00
	Liquor License (Wine/ Beer)	0.00	300,000.00	300,000.00
	Native Liquor License	0.00	5,600,000.00	5,600,000.00
	Wheelbarrow License Fees	0.00	60,000.00	60,000.00

	Native Tobacco License	0.00	0.00	0.00
	Squatter/ Hawkers Permit	0.00	250,000.00	250,000.00
	Buses/Commercial Vehicles Emblems(various)	0.00	1,500,000.00	1,500,000.00
	Registration of Buses/Commercial Vehicles	0.00	500,000.00	500,000.00
	Operational Business Permit	0.00	10,000,000.00	10,000,000.00
	Motor Cycle License Fees	0.00	0.00	0.00
	Eating House License Fees	0.00	1,200,000.00	1,200,000.00
	Kiosk License Fees	0.00	15,000.00	15,000.00
	Bakery House License Fees	0.00	250,000.00	250,000.00
	Hotel Fees	0.00	0.00	0.00
	Auctioneers License Fees	300,000.00	0.00	(300,000.00)
	Canon Shooting License Fees	0.00	0.00	0.00
	Customary Marriage Registration Fees	155,000.00	2,500,000.00	2,250,000.00
	Statutory Marriage Fees	0.00	0.00	0.00
	Entertainment/Drumming Fees	0.00	20,000.00	20,000.00
	OPD/IWC	204,400.00	0.00	(204,400.00)
	Cinematograph License Fee (Communication Technology)	0.00	0.00	0.00
	Vocational Schools Registration Fees	0.00	1,000,000.00	1,000,000.00
	Truck License	0.00	250,000.00	250,000.00
	Canteen Proceeds	0.00	150,000.00	150,000.00
	Registration of Business & Commercial Premises	0.00	500,000.00	500,000.00
	Naming of Street Registration Fees (Various)	100,000.00	2,000,000.00	1,900,000.00
	Renewal Fees (Various)	0.00	0.00	0.00
	Radio/Television License Fees	0.00	100,000.00	100,000.00
	Clubs, Cultural and Social Organization Reg. Fees	0.00	100,000.00	100,000.00

Identification/Oath Fees	412,000.00	2,500,000.00	2,088,000.00
Dislodging Septic Tank License Fees	0.00	10,000.00	10,000.00
Earning from Environmental Sanitation Services	0.00	20,000.00	20,000.00
Hire Chargees of Chairs & Canopies	0.00	0.00	0.00
Registration of Birth and Death	57,400.00	200,000.00	142,600.00
Dispensary Fees	86,500.00	1,200,000.00	1,113,500.00
Maternity Fees/ Delivery	585,600.00	2,500,000.00	1,641,400.00
Laboratory Test Fees/ANC	133,700.00	0.00	(133,700.00)
Registration of Contractors Fees	0.00	1,500,000.00	1,500,000.00
Tender Fees	0.00	1,500,000.00	1,500,000.00
Building Plan Checking fees	100,000.00	200,000.00	100,000.00
Sand Excavation Fees	0.00	10,000,000.00	10,000,000.00
Cottage Industry Fees	0.00	0.00	0.00
Oil Processing/Kernel Cracking Machine Fees	0.00	50,000.00	50,000.00
Rice Mill/Cassava/Corn Grinding License Fees	0.00	0.00	0.00
Ingredient Grinding License Fees	0.00	0.00	0.00
Painting Spraying and Sign Writing Workshop Fees	0.00	0.00	0.00
Welding Machine License Fees	0.00	0.00	0.00
Electronics Radio/Television Workshop Lic. Fees	0.00	0.00	0.00
Blacksmith Workshop License Fees	0.00	0.00	0.00
Wood Making and Carpentry Workshop Lic. Fees	0.00	0.00	0.00
Battery Charger License Fees	0.00	0.00	0.00
Printing Press License Fees	0.00	0.00	0.00
Vulcanizer License Fees	0.00	0.00	0.00
Temporary Booth and Closure of Street	0.00	50,000.00	50,000.00

	Motor Spare Parts License Fees	0.00	0.00	0.00
	Clock/Watch Repair License Fees	0.00	0.00	0.00
	Registration of Laundries and Dry Cleaners Lic. Fees	0.00	0.00	0.00
	Motor Mechanical Workshop License Fees	0.00	0.00	0.00
	Building Material License Fees	0.00	0.00	0.00
	Surface Kerosene Tank License Fees	0.00	0.00	0.00
	Photocopying and Document Service License Fees	0.00	100,000.00	100,000.00
	Block Making with Machine License Fees	0.00	500,000.00	500,000.00
	Sewing Institute License Fees	0.00	50,000.00	50,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	1,000,000.00	1,000,000.00
	Water Borehole Commercial License Fees	0.00	0.00	0.00
	Local Hair Barbing/Plating License Fees	0.00	0.00	0.00
	Fencing Permit Fees	0.00	5,000,000.00	5,000,000.00
	Advertisement License Fees	0.00	300,000.00	0.00
	Sales of Unserviceable Stores License Fees	0.00	0.00	0.00
	Hire Charges/Heavy Equipment Fees	0.00	0.00	0.00
	Registration of Land Fees	0.00	10,000,000.00	10,000,000.00
	Survey and Plot Fees	0.00	1,500,000.00	1,500,000.00
	Approved Building Plan Fees	0.00	0.00	0.00
	Mortgage Sub-Lease Survey Fees	0.00	0.00	0.00
	Customary Right of Occupancy Fees	94,000.00	1,000,000.00	906,000.00
	Building Plan Inspection Fees	0.00	0.00	0.00
	Commission on Transfer of Plot Fees/others	0.00	0.00	0.00
	Registration of Association	55,000.00	0.00	<u>(55,000.00)</u>
	Sub-Total Licenses, Fines and Fees	2,283,600.00	66,575,000.00	64,291,400.00

3.4	<u>EARNINGS FROM COMMERCE:</u>			
	Market Toll/ Stallage Fees	0.00	2,500,000.00	2,500,000.00
	MotorParkToll	0.00	2,000,000.00	2,000,000.00
	Shops/Shopping Centre Fees	0.00	0.00	0.00
	Cattle Market Fees	0.00	0.00	0.00
	Slaughter House Fees	0.00	1,250,000.00	1,250,000.00
	Earnings from Transport Services	0.00	0.00	0.00
	Earnings from Industrial Undertakings	0.00	0.00	0.00
	Earnings from Agricultural Undertakings	0.00	2,500,000.00	2,500,000.00
	Earnings from Sales of Water with Tankers	0.00	0.00	0.00
	Earnings from Commercial Undertakings	0.00	<u>0.00</u>	<u>0.00</u>
	Sub-Total Earnings from Commerce	0.00	8,250,000.00	8,250,000.00
3.5	<u>RENT ON LOCAL GOVERNMENT PROPERTY:</u>			
	Rent on Local Government Quarters	0.00	0.00	0.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	0.00	0.00	0.00
3.6	<u>INTEREST/REPAYMENTS AND DIVIDENDS:</u>			
3.6.1	<u>INTEREST/REPAYMENTS:</u>			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00

	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	0.00	0.00	0.00
3.6.2	<u>DIVIDENDS:</u>			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Dividends	0.00	0.00	0.00
3.7	Grand Total Interest/Repayments and Dividends	0.00	0.00	0.00
3.7.1	<u>GRANTS/AID AND REIMBURSEMENTS:</u>			
3.7.2	<u>INTERNAL AID/GRANTS:</u>			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	<u>0.00</u>	<u>0.00</u>	0.00
	Sub-Total Internal Aid/Grants	0.00	0.00	
3.7.2	<u>REIMBURSEMENTS:</u>			
	Re-imburement	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sub-Total Re-imburement	0.00	0.00	0.00
	Grand Total Grants/Aid and Re-imburements	0.00	0.00	0.00
3.8	<u>MISCELLANEOUS REVENUE:</u>			
	Recovery of Losses and Overpayments	0.00	1,000,000.00	1,000,000.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00

	Others (Miscellaneous)	0.00	0.00	0.00
	Internal Loans	0.00	0.00	0.00
	Sub-Total Miscellaneous Revenue	<u>0.00</u>	<u>1,000,000.00</u>	<u>1,000,000.00</u>
	Grand Total Internally Generated Revenue	3,111,600.00	115,025,000.00	111,913,400.00
4	<u>OTHER REVENUE SOURCES:</u>			
	Surplus from Sales of Property, Plant and Equipment (PPE)	0.00	0.00	0.00
	Others	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Other Revenue Sources	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
5	PERSONNEL COST:			
5.1	<u>CONSOLIDATED REVENUE FUND CHARGES:</u>			
	The LGC Executive / Legislature	9,000,000.00	157,041,300.00	148,041,300.00
	Local .Govt. Devt. Areas (Coordinator & Members)	4,200,000.00	<u>0.00</u>	(4,200,000.00)
	Community Govt. Council (PG Allowances)	<u>12,600,000.00</u>		<u>(12,600,000.00)</u>
	Sub-Total Consolidated Revenue Fund Charges	25,800,000.00	157,041,300.00	131,241,300.00
5.2	<u>PERSONNEL EMOLUMNET:</u>			
	Administration	0.00	0.00	0.00
	Finance	0.00	0.00	0.00
	Medical and Health	0.00	0.00	0.00
	Planning Research and Statistics	0.00	0.00	0.00
	Agricultural and Natural Resources	0.00	0.00	0.00
	Works, Transport and Housing	0.00	0.00	0.00
	Information, Education and Social Welfare	0.00	0.00	0.00
	Local Govt. Workers Salary (End to End Payment iro Automated Salary Payment System)	514,583,708.66	497,033,169.00	(17,550,539.66)
	Salaries/ Emoluments :- Primary Education(automated payment system)	265,557,700.12	0.00	(265,557,700.12)
	Salaries/ Emoluments :- Jnr Secondary Education(automated)	113,629,311.51	0.00	(113,629,311.51)

	Salaries and Allowances Council of Traditional Rulers	37,072,391.58	0.00	(37,072,391.58)
	Pensions to Local Govt. Retirees	262,856,750.49	0.00	(262,856,750.49)
	Sub-Total Personnel Cost	1,193,699,862.31	497,033,169.00	(696,666,693.31)
5.3	<u>MISCELLANEOUS:</u>			
	Adult Instructors	0.00	0.00	0.00
	NYSC Corp Member	0.00	1,000,000.00	1,000,000.00
	Postal Agents	0.00	0.00	0.00
	Imo Women Day	0.00	2,000,000.00	2,000,000.00
	Support to BLG& NCA	0.00	10,000,000.00	10,000,000.00
	Support to Heartland Para Soccer Sports Club	0.00	5,000,000.00	5,000,000.00
	Support to Special Educaation Schools	0.00	10,000,000.00	10,000,000.00
	Support to LGPB	0.00	5,000,000.00	5,000,000.00
	Poverty Alleviation Programme	0.00	8,000,000.00	8,000,000.00
	Donation	0.00	1,000,000.00	1,000,000.00
	Civil Defence Corpse	0.00	2,000,000.00	2,000,000.00
	National Security Services	0.00	1,000,000.00	1,000,000.00
	Police	0.00	1,000,000.00	1,000,000.00
	Chairman's Office	0.00	1,000,000.00	1,000,000.00
	Nigeria Peace Corps	0.00	500,000.00	500,000.00
	Local Government Vigilantee	0.00	2,000,000.00	2,000,000.00
	Handicap	0.00	1,000,000.00	1,000,000.00
	Sporting Activities	0.00	1,000,000.00	1,000,000.00
	Nigeria Children and Youth Celebration	0.00	1,000,000.00	1,000,000.00
	Local Government Publicity	0.00	1,000,000.00	1,000,000.00
	Iriji Celebration	0.00	1,000,000.00	1,000,000.00

	Data Building Collection	0.00	1,000,000.00	1,000,000.00
	Special/Standing Committee	0.00	1,000,000.00	1,000,000.00
	Igbo Day/OhanezeNdi – Igbo	0.00	8,000,000.00	8,000,000.00
	Ozuruimo Culture Festival	0.00	1,000,000.00	1,000,000.00
	Audit Charge	0.00	500,000.00	500,000.00
	Monitoring of Capital Project	0.00	2,000,000.00	2,000,000.00
	Budget Monitoring	0.00	2,000,000.00	2,000,000.00
	LG Counterpart Fund for RAMP	0.00	500,000.00	500,000.00
	National Independence Day Celebration	0.00	1,500,000.00	1,500,000.00
	JAAC Administration	0.00	6,500,000.00	6,500,000.00
	Local Government Election	0.00	5,000,000.00	5,000,000.00
	August Meeting	0.00	2,000,000.00	2,000,000.00
	Others	0.00	154,802,510.00	154,802,510.00
	Total Miscellaneous	0.00	240,302,510.00	240,302,510.00
5.4	<u>PERSONNEL ANALYSIS:</u>			
	Total Number of Employees at the Beginning of the Year	0.00	0.00	0.00
	Total Number of Employees Employed in the Year	0.00	0.00	0.00
	Total Number of Employees Retired/Transferred or Left During the Year	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Number of Employees at the End of the Year	0.00	0.00	0.00
6	<u>OVERHEAD COST:</u>			
6.1	<u>OVERHEAD COSTS BY FUNCTION:</u>			
	Travel and Transport	432,000.00	7,400,000.00	6,968,000.00
	Utility Services	0.00	400,000.00	400,000.00
	Telephone	0.00	600,000.00	600,000.00
	Stationery and Printing	428,400.00	3,150,000.00	2,721,600.00

	Maintenance of Office Furniture and Equipment	100,000.00	3,100,000.00	3,000,000.00
	Maintenance of Vehicle and Capital Assets	0.00	6,700,000.00	6,700,000.00
	Diesel and Fuel	2,780,000.00	0.00	(2,780,000.00)
	Training, Staff Development and Welfare	0.00	8,700,000.00	8,700,000.00
	Entertainment and Hospitality	4,842,200.00	2,800,000.00	(2,042,200.00)
	Miscellaneous Expenses	20,150,821.12	3,700,200.00	(16,450,621.12)
	Provision of Service Materials	0.00	2,500,000.00	2,500,000.00
	Sanitation	32,025,000.00	0.00	(32,025,000.00)
	Typing and Photocopy	368,900.00	0.00	(368,900.00)
	Financial Assistance	105,000.00	0.00	(105,000.00)
	Varoius Over Head Expenses Incurred by the MLGCA ifo LGC's	68,980,357.94	0.00	(68,980,357.94)
	Total Overhead Cost By Function	152,006,621.09	39,050,200.00	(112,956,421.09)
	Previous year's retired Advance	21,793,942.00	0.00	21,793,942.00
	TOTAL	130,212,679.09	39,050,200.00	9,162,479.091
6.2	<u>OVERHEAD COSTS BY SECTORS (DEPARTMENT:</u>			
	The Council	14,278,821.12	10,000,000.00	(4,278,821.12)
	Administration	1,927,500.00	5,000,000.00	3,072,500.00
	Finance	7,154,000.00	5,800,000.00	(1,354,000.00)
	Planning Research and Statistics	0.00	2,900,200.00	2,900,200.00
	Medical and Health	31,198,000.00	4,500,000.00	(26,698,000.00)
	Works, Transport and Housing	4,574,000.00	3,900,000.00	(6,740,000.00)
	Agricultural and Natural Resources	0.00	2,950,000.00	2,950,000.00
	Information, Education and Social Welfare	2,100,000.00	2,000,000.00	(100,000.00)
	Miscellaneous	<u>0.00</u>	<u>2,000,200.00</u>	<u>2,000,200.00</u>

	Varoius Over Head Expenses Incurred by the MLGCA ifo LGC's	68,980,357.94	0.00	(68,980,357.94)
	Total Overhead Cost by Sector (Department)	152,006,621.09	39,050,200.00	(112,956,421.09)
7	SECURITY VOTE:			
	Security Vote	0.00	0.00	0.00
	Total	0.00	0.00	0.00
8	INTEGRATED FARM			
	Total Integrated Farm	0.00	0.00	0.00
9	COVID 19`	0.00	0.00	0.00
10	CAPITAL EXPENDITURE:			
	Construction of Council Hall	0.00	0.00	0.00
	Road Grading	30,000,000.00	380,000,000.00	350,000,000.00
	Installation Light /Painting of Council etc.	0.00	10,000,000.00	10,000,000.00
	Others	5,920,000.00	409,430,426.00	403,510,426.00
	Local Government Joint Project	1,223,600,000.00	0.00	(1,223,600,000.00)
	Various Capital expenditures incurred by BLGCA ifo Local Govt. Councils	426,956,073.47	0.00	426,956,073.47
	Total Capital Expenditure	1,686,218,603.10	799,430,426.00	(886,788,177.10)
	Unretired Advances on Projects	14,223,942.00	0.00	(14,223,942.00)
	Grand Total Capital Expenditure	1,700,442,545.10	799,430,426.00	(901,012,119.10)

	LIQUID ASSETS			2023	2022
11	<u>CASH BALANCE:</u>				
	Cash-at-Hand			506,315.26	482.34
	Sub-Total Cash			506,315.26	482.34
12	<u>BANK BALANCE:</u>				
	<u>Name of Bank</u>	<u>Account Name</u>	<u>Account No.</u>		
	Key Stone	Agric. A/C	1001189994	87,979.82	87,979.82
	Zenith 1	Project	1015959156	44,016.50	44,016.50
	Zenith 11	-do-	1016022651	197,315.90	197,315.90
	UBA 1	Salary	1022080977	12,097.81	12,097.81
	UBA 11	-do-	1022034406	1,112,484.01	1,112,484.01
	ECO 1	-do-	4293010914	444,457.76	444,457.76
	ECO 11	Farm Project	4292091116	729,124.00	729,124.00
	Sterling		0070514893	7,900.00	7,900.00
	First Bank 1	Not disclosed	Not disclosed	17,000.00	17,000.00
	First Bank 11	-do-	-do-	(13,570.10)	(13,570.10)
	Diamond Bank	-do-	-do-	50,000.00	50,000.00
	FCMB	-do-	-do-	3,316.65	3,316.65
	UBA	IGR	1001612113	103.735.22	103.735.22
	UBA	Share property	10-22780954	96,291,035.54	11,415,849.20
	Zenith	Running Cost	1016455961	39,330.71	11,732.92
	Sub-Total Bank			99,126,223.82	14,223,439.69
	Grand Total Cash and Bank Equivalent			99,632,539.08	14,223,922.03
13	<u>SALARY ADVANCE</u>			<u>2023</u>	<u>2022</u>

1.	Otuonye Joy	137,800.00	137,800.00
2.	Nwachukwu R. N.	140,000.00	140,000.00
	Sub-Total Salary Advance	277,800.00	277,800.00
14	<u>IMPREST:</u>		
1.	Urama Blessing	415,000.00	415,000.00
2.	Dr. Mrs. Elizabeth Ejiogu	639,100.00	639,100.00
3.	OkparaChukwuemeka	51,960.00	51,960.00
4.	Nwaulu Geraldine	30,000.00	30,000.00
5.	NzeNnadiOkenwe	180,000.00	180,000.00
6.	Ayozie, V. C.	816,520.00	816,520.00
7.	Thomas Obi	50,000.00	50,000.00
8.	Osuji Rosemary	83,260.00	83,260.00
9.	Nwaribe, A. N.	400,000.00	400,000.00
10.	Eziana Florence	240,000.00	240,000.00
11.	IbeEvaristus	50,000.00	50,000.00
12.	Ibe, E.N.	50,000.00	50,000.00
13.	Hon. Benson Ibekwe	600,000.00	600,000.00
14.	Iheakanwa Theresa	60,000.00	60,000.00
15.	Egbuawa, E.N	1,000,000.00	1,000,000.00
16.	Mgbogu Cecilia	325,000.00	325,000.00
17.	Oegbuachui T.C.	360,000.00	360,000.00
18.	Njagwu, M.N.	420,600.00	420,600.00
19.	Oguwuike, A.U.	360,000.00	360,000.00
20.	Ihejirika Florence	1,140,000.00	1,140,000.00

21.	AdibeFrumentus	0.00	0.00
22.	UcheomaChibueze	1,470,000.00	1,470,000.00
23.	Ozurumba Perpetua	275,000.00	275,000.00
24.	EboEugnene	25,000.00	25,000.00
25.	Hon. ChidiebereEkeh	350,000.00	350,000.00
26.	Lady EzinneAmako	450,000.00	450,000.00
27.	Chikere A.C.	300,000.00	300,000.00
28.	Ekwe Stella	150,000.00	150,000.00
29.	UwahChidinma	1,900,000.00	1,350,000.00
30.	Azutalam Samuel	1,000,000.00	1,000,000.00
31.	AgimCalistus	400,000.00	400,000.00
32.	Jieme Jude	1,880,000.00	1,990,000.00
33.	Barr Ibechazor	210,000.00	210,000.00
34.	Hon. Anthony Ordu	800,000.00	800,000.00
35	Hon. EkeochaChinedu	760,000.00	760,000.00
36	Hon.Opara Johnson	280,000.00	760,000.00
37	Hon Amadi Mark	760,0 00.00	760,0 00.00
38	HomOkorieEbere	760,000.00	760,000.00
39	Hon NwaozuzuIbeawuchi	760,000.00	760,000.00
40	Hon OkpeChikadibia	760,000.00	760,000.00
41	Hon. EchenduChijioke	760,000.00	760,000.00
42	Hon. DuruObinna	760,000.00	760,000.00
43	Hon. Ogwo Moses	760,000.00	760,000.00
44	Hon. UgwuegbuAsika .P	280,000.00	760,000.00
45	Hon. Izuwa Victor	760,000.00	760,000.00

46	Hon. OffurumChinyere	760,000.00	760,000.00
47	Hon Njoku Christian	360,000.00	760,000.00
48	Onwuegbuchu Theresa (HPM)	540,000.00	600,000.00
49	Onyejeme C.I.	1,860,000.00	1,200,000.00
50	Eziana Florence	40,000.00	40,000.00
51	Osuagwu David Helen	730,000.00	720,000.00
52	Anumudu Queen	1,440,000.00	1,440,000.00
53	Engr. Okoro Anthony	1,440,000.00	1,440,000.00
54	Eke Kingsley	1,440,000.00	1,440,000.00
55	EkeochaEucharua	0.00	0.00
56	OgbentaIfunanya	1,920,000.00	1,660,000.00
57	EnyiohaChinaza	1,823,000.00	1,823,000.00
58	Hon. OkechukwuEnyioha	5,320,000.00	5,320,000.00
59	Hon. Victor Osigwe	700,000.00	700,000.00
60	Precious Osigwe	500,000.00	50,000.00
	Total Imprest	41,994,440.00	41,594,440.00
15	<u>SERVICE ADVANCES</u>	2023	2022
15.1	PROJECT ADVANCE		
	INTEGRATED FARM PROJECT		
	Eke K.A	3,100,000.00	3,100,000.00
	Sub-Total Integrated Farm Project	3,100,000.00	3,100,000.00
	GRADING OF RURAL ROADS		

	OkoroAnthony	15,000,000.00	15,000,000.00
	Sub-Total	15,000,000.00	15,000,000.00
	DRILLING OF BOREHOLE		
	Okoro Anthony	16,814,000.00	16,814,000.00
	Sub-Total	16,814,000.00	16,814,000.00
	LIGHT INSTULLATION/PAINTING ETC.		
	Ogwuwuike U.A.	8,704,000.00	8,704,000.00
	RENOVATION OF BUILDING		
	Okoro Anthony	2,326,000.00	2,326,000.00
	Okoro Anthony	10,126,000.00	10,126,000.00
	Sub-Total	12,452,000.00	12,452,000.00
	Total Project Advances	56,070,000.00	56,070,000.00
15.2	<u>PERSONAL ADVANCE</u>		
1	Okeafor L.C.	80,000.00	80,000.00
2	Ajero Jacinta	28,000.00	28,000.00
3	J.A. Osegbu	12,257,250.00	12,257,250.00
4	B.C. Okorie	150,000.00	150,000.00
5	Onyechere Stella	645,000.00	645,000.00
6	Mgbogu Cecilia J.	1,335,000.00	1,335,000.00
7	Charles Opara	689,300.00	689,300.00
8	Onyeukwu Faith	62,480.00	62,480.00
9	Ezinwoke Ignatius	1,002,500.00	1,002,500.00

10	Opara Sampson	511,544.00	511,544.00
11	Chukwu E.U	554,000.00	554,000.00
12	OgwuegbuChidi K.	133,000.00	133,000.00
13	Engr.J.C. Uzor	3,277,765.00	3,277,765.00
14	Ezue Mary N.	425,406.00	425,406.00
15	AnyanwuGodspower	1,153,000.00	1,153,000.00
16	Iwuagwu J.A.C.	10,000.00	10,000.00
17	Madufor Lucky	178,500.00	178,500.00
18	Nwokocha A.M.I.	1,542,000.00	1,542,000.00
19	P.C. Odor	676,000.00	676,000.00
20	Engr. Ohaeto, S.I.	2,628,000.00	2,628,000.00
21	ChukwuCallistus N.	640,000.00	640,000.00
22	NjokuOkechukwuNgozi	30,000.00	30,000.00
23	A. C. Chikere	256,000.00	256,000.00
24	Opara Samson	45,000.00	45,000.00
25	NzeNnadiOkenwa	720,000.00	720,000.00
26	Everest Ibe	50,000.00	50,000.00
27	Nwaulu Geraldine	30,000.00	30,000.00
28	Oke C.U.	25,000.00	25,000.00
29	Okoroafor Innocent	369,836.00	369,836.00
30	Opara Peter	30,000.00	30,000.00
31	Umueze Kingsley	90,000.00	90,000.00
32	KaluChineye	25,000.00	25,000.00
33	Oyemaihe Christian	27,000.00	27,000.00
34	Jane Francis Ezealla	1,711,700.00	1,711,700.00

35	Charles Obiakor	30,000.00	30,000.00
36	Sam P. Azike	4,000.00	4,000.00
37	Harold Ezeogu	56,000.00	56,000.00
38	EbechiChidi	180,000.00	180,000.00
39	Mejuru J.N.	360,000.00	360,000.00
40	OnwukweOby	450,000.00	450,000.00
41	NgoziIzimah	146,000.00	146,000.00
42	EzeugoNjideka	80,000.00	80,000.00
43	Okwudiri S.O.	20,000.00	20,000.00
44	Nwahiro Juliana	110,000.00	110,000.00
45	Hon AbaraChiemela	2,702,000.00	2,702,000.00
46	Kennedy Ogwuegbu	40,000.00	40,000.00
47	Engr. IkennaElezianya	3,670,000.00	3,670,000.00
48	NwakaNgozi	55,000.00	55,000.00
49	Onuegbu K.N.	2,654,000.00	2,654,000.00
50	Amadi Emmanuel	3,000.00	3,000.00
51	Ekenze E.C.(Mrs.)	448,000.00	448,000.00
52	AnukamEze Paul	650,000.00	650,000.00
53	Hon ChimaEmeadi	175,000.00	175,000.00
54	Edo Benniah	348,500.00	348,500.00
55	Hon EzeNnorom	70,000.00	70,000.00
56	J.N. Ukaegbu	90,000.00	90,000.00
57	Ego Elemamba	186,000.00	186,000.00
58	OkoroaforKelechi	752,400.00	752,400.00
59	NjidekaNwobi	370,000.00	370,000.00

60	Ajero Sylvester N.	40,300.00	40,300.00
61	ChijiokeLovelyn	135,000.00	135,000.00
62	Akwudike Doris	10,000.00	10,000.00
63	Prince Arnold .N.	7,756,100.00	7,756,100.00
64	Ogu C.C	1,162,000.00	1,162,000.00
65	Onyemechere F.U	60,000.00	60,000.00
66	Oledike E.N	88,000.00	88,000.00
67	EzeugoIheka	60,000.00	60,000.00
68	Amadi .G.I	793,468.00	793,468.00
69	Barr. Uzowuru L. N.	20,000.00	20,000.00
70	Thomas Obi	50,000.00	50,000.00
71	OsujiChuks	20,000.00	20,000.00
72	Isa Hakiri	40,000.00	40,000.00
73	NgoziNwoba	60,000.00	60,000.00
74	Onwusuruaku Vitus	92,418.80	92,418.80
75	Christy Okoroafor	8,500.00	8,500.00
76	De Dike G.N	70,000.00	70,000.00
77	Nwachukwu R.N	30,000.00	30,000.00
78	Ebere Rose (Mrs.)	30,000.00	30,000.00
79	IbeDorathy .C.	4,200.00	4,200.00
80	Iwueze M.C	100,000.00	100,000.00
81	UboegulamIfeanayi	270,400.00	270,400.00
82	AzodoUche .M.	60,000.00	60,000.00
83	Osuoha Helen	9,000.00	9,000.00
84	Barr. IgbokweChikodi	20,000.00	20,000.00

85	ChigozirimObiakor	20,000.00	20,000.00
86	Angela John Njoku	500,000.00	500,000.00
87	Ugochi E. Nelson	250,000.00	250,000.00
88	Nneke G.K	120,000.00	120,000.00
89	Chief A.I Onuoha	140,190.00	140,190.00
90	OkparaChukwuemeka	150,000.00	150,000.00
91	Abara A.C	90,000.00	90,000.00
92	ChibuezeUcheoma	657,850.00	657,850.00
93	Irojiogu .O.J	120,000.00	120,000.00
94	EjimuOpara	3,000.00	3,000.00
95	Chukwu B.C	3,868,920.00	3,868,920.00
96	EnwereuChinwe	175,000.00	175,000.00
97	AsolukaAmanze	610,000.00	610,000.00
98	Mmezu Lucia	990,000.00	990,000.00
99	Lolo Pauline Obiyor	600,000.00	600,000.00
100	Hyacinth Akagba	12,000.00	12,000.00
101	OfohaChineye	10,500.00	10,500.00
102	Amaefula Lois	117,000.00	117,000.00
103	Dr. J.O.C Obiyor	350,000.00	350,000.00
104	IfeomaOsueke	169,000.00	169,000.00
105	Oliver Umunakwe	610,000.00	610,000.00
106	Christian Asoluka	30,120.00	30,120.00
107	Margaret Agumanu	46,000.00	46,000.00
108	UkeomaCelestina C	100,000.00	100,000.00
109	Uchechukwu Godwin	538,550.00	538,550.00

110	S.I Agoha	946,000.00	946,000.00
111	Maureen Chucks	154,444.00	154,444.00
112	Ebere U.S.A	2,080,000.00	2,080,000.00
113	AkuwudikeChiboro	10,000.00	10,000.00
114	Dr. H.M Obichere	57,000.00	57,000.00
115	E.E Onuoha	6,717,400.00	6,717,400.00
116	Ihueze Agatha	10,000.00	10,000.00
117	Lambert Ohanyere	20,000.00	20,000.00
118	Linus Oparaocha	1,375,000.00	1,375,000.00
119	Akuwudike A.A	1,451,919.00	1,451,919.00
120	Joy Ogbonna	27,500.00	27,500.00
121	J .U. Adimekwe	0.00	0.00
122	Patience Iweho	5,000.00	5,000.00
123	Charity Nwachukwu	326,388.00	326,388.00
124	Chioma Raymond	95,000.00	95,000.00
125	Obikwere Ephraim	15,000.00	15,000.00
126	Ekenam .J.	26,000.00	26,000.00
127	Osuji Elizabeth	40,500.00	40,500.00
128	Paul Inyere	20,000.00	20,000.00
129	KaluObasi	25,000.00	25,000.00
130	Meg. Ononogho	807,500.00	807,500.00
131	Okoro I.O	5,000.00	5,000.00
132	EkemmaduEuphemia	5,000.00	5,000.00
133	Anugwara Raymond	11,000.00	11,000.00
134	Chima Maxwell	25,000.00	25,000.00

135	Michael Nze	10,000.00	10,000.00
136	Mrs. Iwe O.	10,000.00	10,000.00
137	Sabina Opara	33,993.00	33,993.00
138	Dr. Akachuru Kinsley	30,000.00	30,000.00
139	John Orji	212,500.00	212,500.00
140	Samuel Onuoha	56,000.00	56,000.00
141	Duru Peter .C.	18,416.00	18,416.00
142	Ononogbo Edward C	1,506.00	1,506.00
143	Kalu Williams U	11,822.00	11,822.00
144	MaduEuphemia	5,000.00	5,000.00
145	OnuohaIfeanyi T	20,534.00	20,534.00
146	Doratus A. Ihenacho	40,484.34	40,484.34
147	Gabriel .P. Nnadi	5,286.42	5,286.42
148	EkeoduSylverleen	13,512.00	13,512.00
149	ChukwuemekaAlenaku	525,000.00	525,000.00
150	NnekaNwosu	394,820.00	394,820.00
151	EzePrisca	13,770.00	13,770.00
152	Ogazie A.C	5,000.00	5,000.00
153	Opara Oliver	27,866.00	27,866.00
154	Raymond Anugwara	101,712.00	101,712.00
155	Dennis Nwakiyi	25,700.00	25,700.00
156	Perpetua Chinagorom	46,000.00	46,000.00
157	ChikdibiaOkpe	100,000.00	100,000.00
158	KelechiOkereke	245,000.00	245,000.00
159	E.J.C Amadi	13,229,352.74	13,229,352.74

160	Njakwu M. N.	365,000.00	365,000.00
161	E.A.I. Kemakolam	26,744,850.00	26,744,850.00
162	A.N Nwaribe	111,000.00	111,000.00
163	E.O Ejimadu	54,900.00	54,900.00
164	O.U Opara	11,630.00	11,630.00
165	Joy C Jamike	803,690.00	803,690.00
166	Israel A Aharanwa	1,396,339.00	1,396,339.00
167	C.E Onugha	106,078.00	106,078.00
168	A.U Ejimofor	54,189.00	54,189.00
169	H.N. Umezuruike	1,203,600.00	1,203,600.00
170	Vitalis Eke	686,900.00	686,900.00
171	K.C. Obichere	3,560,000.00	3,560,000.00
172	Leo Onyemechara	170,000.00	170,000.00
173	S.C. Ejimofor	18,920.00	18,920.00
174	A.U. Uzozie	72,000.00	72,000.00
175	Augustine Nnodim	17,500.00	17,500.00
176	Damian Opara	1,620,965.00	1,620,965.00
177	E.N. Nwachukwu	3,604,845.00	3,604,845.00
178	DonatusNwosu	327,000.00	327,000.00
179	Fidelis Okoro	2,350.00	2,350.00
180	Christian Enyinnaya	23,000.00	23,000.00
181	Hon C.C. Okorie	1,325,200.00	1,325,200.00
182	B.O. Ewulonu	48,150.00	48,150.00
183	Nicholas Anyanwu	390,080.00	390,080.00
184	B.C. Ndiulor	1,700,000.00	1,700,000.00

185	F.C. Nwankwo	19,000.00	19,000.00
186	John OgechiOkere	35,000.00	35,000.00
187	LizzyMba	628,650.00	628,650.00
188	L.C. Egeonuo	5,131,230.00	5,131,230.00
189	E.C. Nwoko	382,960.00	382,960.00
190	B.O. Ike	303,556.00	303,556.00
191	A.I. Emesom	66,952.00	66,952.00
192	M.O. Anosike	1,500.00	1,500.00
193	Martin Anosike	43,750.00	43,750.00
194	Gilbert Nwagwu	2,286.00	2,286.00
195	Margret Ononogbo	41,900.00	41,900.00
196	Lambert Obi	8,000.00	8,000.00
197	Nelson Ofurum	2,000.00	2,000.00
198	E.C. Nwagwu	30,300.00	30,300.00
199	H.E. Eluchie	6,000.00	6,000.00
200	James Ejiofor	56,000.00	56,000.00
201	A.N.O. Okorie	2,205,490.00	2,205,490.00
202	E.E.E Obikwere	1,949,000.00	1,949,000.00
203	Hon. Chika Nwaneri	8,059,000.00	8,059,000.00
204	Desmond Onyia	621,000.0	621,000.0
205	F.M.O. Ajirija	303,000.00	303,000.00
206	J.A.O. Nwagbara	557,500.00	557,500.00
207	Eze H. Ugoji	6,000.00	6,000.00
208	Stella Ugorji	32,000.00	32,000.00
209	UcheEzeaka .A.	256,300.00	256,300.00

210	J. Akponje	125,300.00	125,300.00
211	S.O. Anyaegbu	7,904.00	7,904.00
212	Mercy Mba	1,500.00	1,500.00
213	Eke Nkechi& Others	12,500.00	12,500.00
214	OgechiOnyeali	14,500.00	14,500.00
215	Rita Anyanwu	28,850.00	28,850.00
216	Bernard Egbereonwu	2,700.00	2,700.00
217	Henry Owuamanam	68,000.00	68,000.00
218	J.N.J. Uwakwe& Others	62,000.00	62,000.00
219	C.C. Nwankwo	61,500.00	61,500.00
220	Samuel Agbueze	3,000.00	3,000.00
221	L.U. Okereke& Others	80,600.00	80,600.00
222	M.B. Edna	145,900.00	145,900.00
223	Charles Ejiogu	172,000.00	172,000.00
224	Francis Nwachukwu	335,000.00	335,000.00
225	KelechiOnyebinama	6,400.00	6,400.00
226	S.A.Onyia	12,756.00	12,756.00
227	Fidelis Uzoma	14,697.00	14,697.00
228	Lawrence Ugwuosu	26,200.00	26,200.00
229	Esther C.C. Imo	25,000.00	25,000.00
230	A.N. Nwankwo	100,000.00	100,000.00
231	F.O. Ejimadu	82,135.00	82,135.00
232	A.I. Emesom	8,000.00	8,000.00
233	Dora Aside Ojigbo	40,000.00	40,000.00
234	U.B Onuoha	15,000.00	15,000.00

235	A. A. Ejiofor	94,000.00	94,000.00
236	R.O Ike	2,500.00	2,500.00
237	F. Eke	45,075.00	45,075.00
238	B.E Ekeugbo	2,100,800.00	2,100,800.00
239	A.A Ezeani	1,200.00	1,200.00
240	ChukwumaOhadoma	100,000.00	100,000.00
241	Theresa Okechi	290,670.00	290,670.00
242	U.E Umeh	116,200.00	116,200.00
243	A.A Onyekazi	833,450.00	833,450.00
244	Nkechi Eke	10,000.00	10,000.00
245	N.I. Nwachukwu	57,500.00	57,500.00
246	E.C. Iwuagwu	5,000.00	5,000.00
247	ChiedoUgochukwu	2,000.00	2,000.00
248	Eke Amadi	4,000.00	4,000.00
249	C. C. Nwankwo	21,475.00	21,475.00
250	Opara N. O.	26,920.00	26,920.00
251	GodspowerOkoro	37,000.00	37,000.00
252	Pauline Ogbonna	4,000.00	4,000.00
253	Ogbonna G.O	10,300.00	10,300.00
254	Lolo Ulachi	100,000.00	100,000.00
255	L.C Nze	14,643.00	14,643.00
256	Charles Maduiké	44,780.00	44,780.00
257	Chief Umuezuruike	855,000.00	855,000.00
258	NzeNnadi .C. Okenwa	3,050,000.00	3,050,000.00
259	Mrs. J. Njoku	25,000.00	25,000.00

260	Mrs .Iwuala .C.	25,000.00	25,000.00
261	G.I. Ejimohu	390,000.00	390,000.00
262	Mrs. U. Emereonye	35,000.00	35,000.00
263	Lawrence O. Uche	66,420.00	66,420.00
264	Udeuba O.K. & 26 Others	88,000.00	88,000.00
265	Chimezie N.M.	1,500.00	1,500.00
266	Fidelis Okoro	2,000.00	2,000.00
267	Christian Onyenaecche	2,000.00	2,000.00
268	Hyacinth Akashala	18,650.00	18,650.00
269	Sir B.U. Okorie	76,200.00	76,200.00
270	J.C. Amako (Rev.)	5,704,000.00	5,704,000.00
271	CelestinaAgoziem	3,000.00	3,000.00
272	Dr E.C. Iheakor	72,600.00	72,600.00
273	Nnarom Bartholomew	3,500.00	3,500.00
274	Chimezie N.M	40,000.00	40,000.00
275	C.K Ebingasi	653,000.00	653,000.00
276	Ogueri Mercy N	207,360.99	207,360.99
277	I.F Okorie	130,000.00	130,000.00
278	A. C. Amadi	3,300.00	3,300.00
279	LovethOnwukanjo	27,300.00	27,300.00
280	Evang. G.C. Okereke	60,000.00	60,000.00
281	Ebere Francisca	50,000.00	50,000.00
282	Ignatius Uwazuruike	800,000.00	800,000.00
283	Kenneth Ijeme& Other	5,008,000.00	5,008,000.00
284	Charles Ugorji	6,230.00	6,230.00

285	M.O Okoli	35,000.00	35,000.00
286	Ebo Eugene	745,000.00	745,000.00
287	S.I Nwanzema	173,066.99	173,066.99
288	S.U Udensi& Others	333,500.00	333,500.00
289	F.O Ukwuoma	31,500.00	31,500.00
290	E.A Osuji	2,750.00	2,750.00
291	E.N Umunnakwe	108,250.00	108,250.00
292	Cyprian Ononoiwu	25,000.00	25,000.00
293	ChijiokeOkoro	100,000.00	100,000.00
294	Florence Okorie	5,000.00	5,000.00
295	Faith Onyeachilam C	(13,000.00)	(13,000.00)
296	K.K Ejiofor	(5,500.00)	(5,500.00)
297	Beatrice Kamahu	15,310.00	15,310.00
298	O.I Ijeoma	139,430.00	139,430.00
299	Z.C Alichie	939,000.00	939,000.00
300	M. Sarachi	5,000.00	5,000.00
301	Joseph Nwosu	3,000.00	3,000.00
302	C.C. Ugwe	31,000.00	31,000.00
303	C.C. Alichie	110,000.00	110,000.00
304	Sam Ejiogu	2,000.00	2,000.00
305	OnyemecharaOkezu	15,000.00	15,000.00
306	John Ekwubiri	119,700.00	119,700.00
307	Elizim R.O	33,000.00	33,000.00
308	LovethMmehere	49,900.00	49,900.00
309	Chief Onu Kevin	140.00	140.00

310	E.O. Ngere	63,152.00	63,152.00
311	Kenneth Ekeogbo	1,000.00	1,000.00
312	Edward E. Erina	11,800.00	11,800.00
313	M.O. Anosike	14,130.00	14,130.00
314	Walter Onyeaka	26,000.00	26,000.00
315	A.E. Ukaegbu	77,500.00	77,500.00
316	Nicholas Egele	12,600.00	12,600.00
317	John Ohakwe	4,480.00	4,480.00
318	A.C Amachi	3,500.00	3,500.00
319	Onyekwere U.V	6,000.00	6,000.00
320	Ben Ogu	103,520.00	103,520.00
321	S.U Agbaero	224,000.00	224,000.00
322	C.C Umunna	4,000.00	4,000.00
323	Christy Anaele	1,257,550.00	1,257,550.00
324	Patience Okoro	500.00	500.00
325	Felix Onugba	6,210.00	6,210.00
326	Charles Ohiri	91,800.00	91,800.00
327	Hon, M.O Okechi	10,000.00	10,000.00
328	Nnenna B Nzimako	650,250.00	650,250.00
329	Hon.C.A.Uba	55,600.00	55,600.00
330	Uba E.A.	232,815.00	232,815.00
331	AzuzuR.I.	62,790.00	62,790.00
332	Ileme P.O.	16,000.00	16,000.00
333	IbeS.C.	148,800.00	148,800.00
334	Nzimako B.C.	1,401,500.00	1,401,500.00

335	Chijioke .I.	17,500.00	17,500.00
336	Mbata A.A.	2,546.58	2,546.58
337	Okoro Mike	48,160.00	48,160.00
338	Anujuru Alban .O.	200,850.00	200,850.00
339	Ugwuegbulam Jude .O.	46,000.00	46,000.00
340	OfurumNgozi H.U.	44,000.00	44,000.00
341	Ayozie Isaac	33,000.00	33,000.00
342	Eguru E.C.	8,000.00	8,000.00
343	Ezeburuzor Joy	300.00	300.00
344	Etthebert Igbo	1,480.00	1,480.00
345	Anuforo Victory	459.00	459.00
346	Igbokwe Richard	396.00	396.00
347	Mbata B.C.	9,080.00	9,080.00
348	Nwachukwu P.C.	33,500.00	33,500.00
349	Oparaku Wilson	8,810.00	8,810.00
350	OkoroaforZico	3,000.00	3,000.00
351	Ikegbule B.M.I.	9,000.00	9,000.00
352	TauyeAdelonumba	500.00	500.00
353	EgeonuChioma .R.	4,500.00	4,500.00
354	Ohakwe John	1,304.00	1,304.00
355	IbeLawerence	1,120.00	1,120.00
356	ObasiChinyere	10,000.00	10,000.00
357	Osuji Lucy	948.00	948.00
358	Ugorji Samuel	1,030.00	1,030.00
359	Nick C.C	375,000.00	375,000.00

360	Ehirim L.N	20,000.00	20,000.00
361	Nwagwu Justus	15,000.00	15,000.00
362	NnodimAugustina C	14,705.00	14,705.00
363	Eleonu Joseph	39,000.00	39,000.00
364	Nick Z.C	888,300.00	888,300.00
365	Florence Ononyele	20,000.00	20,000.00
366	A.N Okorie	150,000.00	150,000.00
367	Oliver Ngere	764,000.00	764,000.00
368	MbalareOnyegoro	422,000.00	422,000.00
369	J.A Akpaonye	1,316,000.00	1,316,000.00
370	V.A Onyia	2,640.00	2,640.00
371	Hon. A.C Nwanebo	25,000.00	25,000.00
372	S.U. Agbere	90,000.00	90,000.00
373	Ambrose Agbaralare	32,000.00	32,000.00
374	J.O Okereke	480,000.00	480,000.00
375	Eucheria Dike	1,500.00	1,500.00
376	ChimaEmeachi	100,000.00	100,000.00
377	John Onukwusi	50,000.00	50,000.00
378	NkemakolamOkenwa	100,000.00	100,000.00
379	Kevin Njoku& Other	48,000.00	48,000.00
380	S.U Agwuibo	5,000.00	5,000.00
381	Sam Nwosu	4,000.00	4,000.00
382	IjeomaAmako	210,000.00	210,000.00
383	Lolo C. Obiaeri	110,000.00	110,000.00
384	Dr. Ray Ekwueme	315,000.00	315,000.00

385	Mercy Ogueri	30,000.00	30,000.00
386	Eunice Egelonu	175,000.00	175,000.00
387	Theresa Ugwu	447,500.00	447,500.00
388	Elizabeth Osuji	155,000.00	155,000.00
389	Dr. Ken Mezicobi	2,431,000.00	2,431,000.00
390	B.N. Awuzie	730,000.00	730,000.00
391	P.N. Abiazie	275,000.00	275,000.00
392	B.U. Arungwe	20,000.00	20,000.00
393	AdakuNkwazema	550,000.00	550,000.00
394	Hon. GordonsOnuoha	3,390,000.00	3,390,000.00
395	Henry Ekenma	19,400.00	19,400.00
396	R.O Igbokwe	34,600.00	34,600.00
397	IhenachoChukwuemeka	3,500.00	3,500.00
398	DonatusNwosu	145,600.00	145,600.00
399	Mrs. Obilor E	7,000.00	7,000.00
400	Theodore Njoku	750.00	750.00
401	Joseph Ezeka	20,000.00	20,000.00
402	Sir. GoddyOsuji	320,000.00	320,000.00
403	Eze J.O Muruako	320,000.00	320,000.00
404	Longinus Uka	20,000.00	20,000.00
405	Hon. G.A.A. Amadi	400,000.00	400,000.00
406	E.I. Ejimadu	55,000.00	55,000.00
407	EmekaAhaneku	15,000.00	15,000.00
408	Christian Uzodinma	12,000.00	12,000.00
409	Emeka Eke	12,000.00	12,000.00

410	Eunice Oham	1,500.00	1,500.00
411	Chidi .J. Ihemedu	320,000.00	320,000.00
412	A.O. Ohe	10,000.00	10,000.00
413	Lawyer Okay	35,000.00	35,000.00
414	L.J. Nwagbara	17,500.00	17,500.00
415	L. Diran	10,000.00	10,000.00
416	Joy Ogbonna	5,000.00	5,000.00
417	Agwunobi .M.L	6,000.00	6,000.00
418	Morgan Chinagorom	2,000.00	2,000.00
419	Nwosu Samuel	1,000.00	1,000.00
420	ChiemenaAbara	63,000.00	63,000.00
421	Olua Mercy	17,500.00	17,500.00
422	Mere Joy	28,000.00	28,000.00
423	Lolo Evelyn Obulo	240,000.00	240,000.00
424	NwanesiChidinma	21,940.00	21,940.00
425	T.C Chairman Orderly	20,000.00	20,000.00
426	M.Oparaku Wilson	8,000.00	8,000.00
427	Enwerem Ernest	25,000.00	25,000.00
428	Dan. N. D.	60,000.00	60,000.00
429	Mazi N. Ohaegbule	346,000.00	346,000.00
430	Chioma Ray Acholom	100,000.00	100,000.00
431	Ahanonu .D.N.	1,486,000.00	1,486,000.00
432	Sir Pat Njoku	360,000.00	360,000.00
433	Hon. UhennaUchehara	2,143,000.00	2,143,000.00
434	P.O Inyeke	55,500.00	55,500.00

435	R.S Nnawuihe	187,000.00	187,000.00
436	J.C Ukachi	30,000.00	30,000.00
437	Ethel Nkwocha	13,500.00	13,500.00
438	A.C Enwerem	325,500.00	325,500.00
439	P.C Okwara	1,851,000.00	1,851,000.00
440	Aon. Uzoma .C. Ukah	238,000.00	238,000.00
441	Odunze F.O.	416,330.00	416,330.00
442	Mbah Jude	19,000.00	19,000.00
443	Anthony Iro	411,330.00	411,330.00
444	AppoloniaOsuji	10,000.00	10,000.00
445	Sir. P.O Njoku	150,000.00	150,000.00
446	Rose Ozoemena	50,000.00	50,000.00
447	OchiabutoOgechi .P.	95,000.00	95,000.00
448	Samuel I. Onuoha	35,000.00	35,000.00
449	A. O. Nwabunsi	45,000.00	45,000.00
450	Henry Ekenna	4,334.00	4,334.00
451	John Orji	159,700.00	159,700.00
452	Hope Osuagwu	120,000.00	120,000.00
453	C.C. Mere	571,728.00	571,728.00
454	Ekeruo S.E	465,000.00	465,000.00
455	F.J.C Iroegbu	150,000.00	150,000.00
456	Nwachukwu Joy	47,868.00	47,868.00
457	IkechiAnyanwu	23,994.00	23,994.00
458	Onukwugha Martins	17,500.00	17,500.00
459	Chiturumugo Nathan	20,000.00	20,000.00

460	T. Ugwu	(126,166.00)	(126,166.00)
461	Umwalukwe Julie	17,500.00	17,500.00
462	Florence N .Onwumere	1,864,050.00	1,864,050.00
463	CelestinaOfoha	15,000.00	15,000.00
464	Ihueze Agatha	4,000.00	4,000.00
465	Obet M. Obet	120,000.00	120,000.00
465	Cyril Nwaocha	1,800.00	1,800.00
466	U. S. A. Ebere	950,000.00	950,000.00
467	M. E. Ekeh	30,000.00	30,000.00
468	Godwin Imput	90,000.00	90,000.00
469	Hon. V. C. Muruako	5,928,634.00	5,928,634.00
470	J. U. C. Onuegbu	650,000.00	650,000.00
471	Oparaocha L.E	675,350.00	675,350.00
472	Onwusonye J.I.	110,000.00	110,000.00
473	Osuji A.O.	787,440.00	787,440.00
474	Ogbonna Joy	15,000.00	15,000.00
475	Pauline Egejuru	30,000.00	30,000.00
476	Mezu J.U.	790,000.00	790,000.00
477	Richard Igbokwe	132,550.00	132,550.00
478	Sarah Onuoha	10,000.00	10,000.00
479	Jacobson Oluigbo	24,494.00	24,494.00
480	ChuksOsuji	845,900.00	845,900.00
481	Ojuka Abigail C	130,750.00	130,750.00
482	Tijani Peter	5,000.00	5,000.00
483	Ihenacho .P.	2,030,000.00	2,030,000.00

484	Obioha S.N	9,500.00	9,500.00
485	Amanze Jonas	950,000.00	950,000.00
486	Dara Njideka	30,000.00	30,000.00
487	Deacon AkaghaIssac	276,500.00	276,500.00
488	Duru C.O.	20,000.0	20,000.0
489	Priscilla Obilor	90,000.00	90,000.00
490	Oluigbo Jacobson	3,000.00	3,000.00
491	Aligwekwe L.A.	27,000.00	27,000.00
492	Chijoke Lovely	135,000.00	135,000.00
493	ChidiOkoro	43,000.00	43,000.00
494	Oguejionu Lilian	80,000.00	80,000.00
495	Ikegwuruka L.M.C.	40,000.00	40,000.00
496	Onyekwere S.O.	2,860.00	2,860.00
497	Baja Isa	100,000.00	100,000.00
498	Etho E.N.	61,000.00	61,000.00
499	ObyOnwudiwe	450,000.00	450,000.00
500	NgoziIsima	156,000.00	156,000.00
501	EzeugoNjideka	80,000.00	80,000.00
502	Okwudire S.O.	20,000.00	20,000.00
503	Nwahiri Juliana	110,000.00	110,000.00
504	Amadi Emmanuel	3,000.00	3,000.00
505	AnukamEze Paul	650,000.00	650,000.00
506	Hon. EmekaOnyenwenjo	332,000.00	332,000.00
507	Akuwudike Doris	10,000.00	10,000.00
508	Eunice Onyenwe	479,500.00	479,500.00

509	Oledike E. N.	479,500.00	479,500.00
510	Onyemehera F. U.	60,000.00	60,000.00
511	Engr. K. C. Onwubiko	7,457,482.00	7,457,482.00
512	UgochinyereOnyeukwu	16,028.00	16,028.00
513	Sabina Opara	13,993.00	13,993.00
514	IbeC. N.	180,000.00	180,000.00
515	NwoguChinonso	4,000.00	4,000.00
516	Okorie B. C.	170,000.00	170,000.00
517	Iwueze M. C.	130,000.00	130,000.00
518	Duru Geraldine	5,000.00	5,000.00
519	C. U. P. Okoro	15,000.00	15,000.00
520	Ukaegbu J. U.	15,000.00	15,000.00
521	Oliver Opara	20,000.00	20,000.00
522	Emenyonu Martin	3,000.00	3,000.00
523	Duru C. O.	6,000.00	6,000.00
524	Nze Prince Michael	50,000.00	50,000.00
525	Ataehielem Love	20,000.00	20,000.00
526	Ayozie Victor	4,290.00	4,290.00
527	Mejuru J. U.	790,000.00	790,000.00
528	Chukwu G. U	252,000.00	252,000.00
529	Ogwa Abigail	120,000.00	120,000.00
530	Luke Odoemenam	120,000.00	120,000.00
531	Hon. Emelam Chime	185,000.00	185,000.00
532	Obi T. O.	10,000.00	10,000.00
533	Nzeoma L. N.	320,000.00	320,000.00

534	Ann Dialaeme	185,000.00	185,000.00
535	Manu Phil	330,000.00	330,000.00
536	Diala Tony	35,000.00	35,000.00
537	Ekeocha Joyce N.	(2,000.00)	(2,000.00)
538	Pastor Chinedu	110,000.00	110,000.00
539	Opara Charles	100,000.00	100,000.00
540	NdukubaOnyemechara	30,000.00	30,000.00
541	AkujuobiOchiagha	30,000.00	30,000.00
542	KaluChinyere	115,000.00	115,000.00
543	EbechiChidi	180,000.00	180,000.00
544	EmeNlemoha	30,000.00	30,000.00
545	Iheanacho P.	1,000.00	1,000.00
546	Okoroafor Innocent	29,800.00	29,800.00
547	Dr. Mrs. LizzyEjiogu	700,000.00	700,000.00
548	Onuwa Gloria	10,000.00	10,000.00
549	Chinedu Ike	20,000.00	20,000.00
550	Anyele John Njoku	550,000.00	550,000.00
551	OhamaraKelechi	20,000.00	20,000.00
552	Okoro Godson	20,000.00	20,000.00
553	Eboh E. (Mrs.)	80,000.00	80,000.00
554	Dr. Ezenbe S. N.	70,000.00	70,000.00
555	Arumegwa C.	2,500.00	2,500.00
556	Barr. Nwabuike A. O.	200,000.00	200,000.00
557	A. M. O. Ashankoye	100,000.00	100,000.00
558	Nwambara Regina	30,000.00	30,000.00

559	Ozurumba P. C.	320,880.00	320,880.00
560	Kemakolam A. N.	475,000.00	475,000.00
561	Ukwandu Edith	90,933.00	90,933.00
562	Engr. A. I. Azodo	120,000.00	120,000.00
563	OnuawuchiOnyemere	18,650.00	18,650.00
564	UzomaIfeanyi	24,000.00	24,000.00
565	Iheakanwa Theresa	216,960.00	216,960.00
566	Emenyonu Martin	7,500.00	7,500.00
567	Dora Dikocha	18,000.00	18,000.00
568	Njiagwu M. N.	184,000.00	184,000.00
569	Osuji Rosemary	435,180.00	435,180.00
570	IkechiAnyanwu	800.00	800.00
571	OguwuikeUchenna	21,340,460.00	21,340,460.00
572	Okwuosa K. C.	50,000.00	50,000.00
573	Okere Gerald	270,000.00	270,000.00
574	Uwandu Joyce	130,000.00	130,000.00
575	Ezenwa Magnus	456,800.00	456,800.00
576	EdozielIkechukwu	477,000.00	477,000.00
577	Obua Maureen	600,000.00	600,000.00
578	Eboh Eugene	15,000.00	15,000.00
579	Hon. Benson B. Ibekwe	46,657,798.20	46,657,798.20
580	Chioma Maxwell	72,500.00	72,500.00
581	Dora Dikeocha	11,000.00	11,000.00
582	Egbuawa E. O.	520,000.00	520,000.00
583	Ozurumba P.C.	50,000.00	50,000.00

584	OguwuikeUchenna	32,000.00	32,000.00
585	NwabuisiObinna	20,000.00	20,000.00
586	Ibe E. N	20,000.00	20,000.00
587	Njemanze Angela	100,000.00	100,000.00
588	Hon. Victor Osigwe	21,504,142.43	21,504,142.43
589	LadyEzinneAmaka	10,000.00	10,000.00
590	ChidiebereEkeh	10,000.00	10,000.00
591	UwahChidinma	1,545,000.00	1,545,000.00
592	Chukwu Evelyn	147,000.00	147,000.00
593	Uwandu Joyce C.	10,000.00	10,000.00
594	Oguwuike A. U.	6,365,000.00	6,365,000.00
595	Hon. UlomaOkoroafor	990,000.00	990,000.00
596	Hon. SabinusOgbonna	3,700,000.00	3,700,000.00
597	Hon. ChimaAnuforo	500,000.00	500,000.00
598	Hon. Innocent Ekenma	1,400,000.00	1,400,000.00
599	Amadi James	10,000.00	10,000.00
600	ChidiEkechi	50,000.00	50,000.00
601	Nnadi Gabriel	35,000.00	35,000.00
602	IbeEvarestus	500,000.00	500,000.00
603	OsujiFrankline	180,000.00	180,000.00
604	OkerekeKelechi	29,000.00	29,000.00
605	Eke K. A	13,000.00	13,000.00
607	Ezike C.C	20,000.00	20,000.00
608	ChibuezeUchenna	0.00	0.00
609	Osuagwu David Helen	0.00	0.00

610	Hon. Victor Izuwah	0.00	0.00
611	Okwukwe S.O.	0.00	0.00
612	Hon. OkechukwuEnyioha	3,957,789.00	3,957,789.00
613	Hon OffurumChinyere	5,000.00	5,000.00
614	Hon Johnson Oparah	70,000.00	70,000.00
615	Okoro Anthony	1,705,000.00	1,705,000.00
616	Nwakuche Damian	18,500.00	18,500.00
617	Nwajiuba B.C.	5,000.00	5,000.00
618	OgbentaIfunanya	2,000,000.00	2,000,000.00
619	OgwuegbuChidi	120,000.00	120,000.00
620	OkoroChidinma	20,000.00	20,000.00
621	Anumudu Queen	70,000.00	70,000.00
622	OguikeUchenna	16,000,000.00	0.00
623	AkuchieEzinne	30,000.00	0.00
	Total Personal Advance	384,151,593.49	368,121,593.49
	GRAND TOTAL SERVICE ADVANCES	440,221,593.49	424,191,593.49

16	UNREMITTED DEDUCTIONS:		ACTUAL 2023		2022
		BALANCE B/D N'm	DURING YEAR N'm	BALANCE C/D N'm	N'm
16.1	UNREMITTED TAXES:				
1.	Pay As You Earn (PAYE)	52,363,489.95	0.00	52,363,489.95	52,363,489.95
2.	Value Added Tax (VAT)	7,220,774.00	0.00	7,220,774.00	7,220,774.00
3.	Withholding Tax (WHT)	7,623,484.37	0.00	7,623,484.37	7,623,484.37
4.	Developed Levy	37,800.00	0.00	37,800.00	37,800.00
5.	Education Levy	16,900.00	0.00	16,900.00	16,900.00
	Sub-Total Unremitted Taxes	67,262,448.32	0.00	67,262,448.32	67,262,448.32
16.2	UNREMITTED DEDUCTIONS:				
1.	NULGE Union Dues	21,308,578.59	0.00	21,308,578.59	21,308,578.59
2.	NULGE Welfare	341,856.00	0.00	341,856.00	341,856.00
3.	Staff Welfare Scheme	(46,921.00)	0.00	(46,921.00)	(46,921.00)
4.	MHWU	3,242,488.70	0.00	3,242,488.70	3,242,488.70

5.	NANNM	1,473,461.02	0.00	1,473,461.02	1,473,461.02
6.	Agric Livestock	(352,109.00)	0.00	(353,149.00)	(353,149.00)
7.	Agric. Welfare Association	172,407.65	0.00	172,407.65	172,407.65
	Sub-Total Unremitted Deductions	26,138,721.96	0.00	26,138,721.96	26,138,721.96
	Grand Total Unremitted Deductions	93,401,170.28	0.00	93,401,170.28	93,401,170.28

17	DEPOSITS:	2023 N'm	2022 N'm
1	P.T.F	8,604.00	8,604.00
2	B.E.L.C.A.	3,000,000.00	3,000,000.00
3	Maxwell Chima	1,135,000.00	1,135,000.00
4	Nwansike Christian	50,000.00	50,000.00
5	Vehicle & bicycle loan	10,060.00	10,060.00
6	Obi Maureen	16,117.00	16,117.00
7	Anele O.C.	46,119.00	46,119.00
8	Chamberline Osueke	105,000.00	105,000.00
9	Vens Esemgbeme	45,000.00	45,000.00
10	Dande Adekanle	4,000.00	4,000.00
11	Egwenu Ann .N.	4,000.00	4,000.00
12	Isijola Oluwoh	4,000,000.00	4,000,000.00
13	Essim Ndigreke .U.	4,000.00	4,000.00
14	Igwe Oluchi Juliet	4,000.00	4,000.00
15	Onye Regina	8,000.00	8,000.00
16	Okoro Kiv Anthony	4,000.00	4,000.00
17	Ojo Yame Abioduru	4,000.00	4,000.00
18	Okoro Nnenna Rita	4,000.00	4,000.00
19	Ejire Abechilor	4,000.00	4,000.00
20	Coleman Charles	8,000.00	8,000.00
21	Jones Amanze	24,000.00	24,000.00
22	Stella Onyekwere	17,898.00	17,898.00
23	Chidi Ogwuegbu	64,936.00	64,936.00
24	Godwin Azuatalam	5,000.00	5,000.00
25	Mbaonu Victoria	5,000.00	5,000.00
26	Opara Chidinma	116,748.00	116,748.00
27	Nwaiwu Chinenye	39,518.00	39,518.00
28	Ezekwem Lilian	41,386.00	41,386.00
29	Ezeribe S. N.	5,971.00	5,971.00
30	Burial Levy	49,185.00	49,185.00
31	Phelomena Abaleke & Other	117,960.00	117,960.00
32	President General	100,000.00	100,000.00
33	Retention Fee	25,000.00	25,000.00
34	Unclaimed Salaries	2,436,758.47	2,436,758.47
35	Returned Cheques	68,000.00	68,000.00
36	E.O. Ozurumba	4,206.00	4,206.00
37	Mazi Ohaegbube	80,000.00	80,000.00
38	Agatha Ihueze	101,140.00	101,140.00
39	Planning Association	205,600.00	205,600.00
40	Azuma Grace	20,000.00	20,000.00
41	Azodo Uche	32,998.00	32,998.00
42	Azubuike Nwanesi	26,899.00	26,899.00
43	Okereke Kelechi	25,799.00	25,799.00
44	Eboh Jephta	86,281.00	86,281.00
45	Ekezie Anthonia	31,278.00	31,278.00
46	Uloma Rose	1,970.00	1,970.00
47	Okere Bernadeth	255,799.06	255,799.06
48	Otu Chike	6,000.00	6,000.00
49	George Njoku	6,000.00	6,000.00
50	B. Offor	6,000.00	6,000.00
51	Nwangozi Eunice	38,438.31	38,438.31
52	Chibueze Ngozi U.	369,773.00	369,773.00
53	Otumegwu Anselem	2,822,173.88	2,822,173.88
	Total Deposits	15,701,615.72	15,701,615.72

SUPPLEMENTARY NOTES 2023
OWERRI WEST LOCAL GOVERNMENT COUNCIL
SUPPLEMENTARY NOTE 1

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

	MONTHS	LGC Emoluments /Staff Salary (Automated)	SUBEB Emoluments /Staff Salary (Automated)	SEMB (Jnr. Secondary Education Emoluments /Staff Salary (Automated)	PENSIONS TO LGC STAFF	POLITICAL OFFICE HOLDERS SALARIES AND ALLOWANCES	Transfers to Council of Traditional Rulers for CTR Members Salaries	OTHER DIRECT RELEASES TO LGC	IMPREST AND SECURITY VOTE	DEVELOPMENT AREAS RUNNING COST(O/H)	VARIOUS CAPITAL EXPENDITURE	OTHER VARIOUS OVERHEAD EXPENSES	TOTAL
1	JAN,23	40,205,205.71	21,453,742.02	8,622,673.01	18,881,305.16	2,150,000.00	3,089,365.98	98,346,948.14		1,500,000.00	35,558,216.92	4,248,363.16	234,055,820.10
2	FEB,23	40,205,205.71	21,370,616.31	8,623,205.15	18,886,892.09	2,150,000.00	3,089,365.98	108,758,891.25	4,000,000.00	1,500,000.00	35,558,216.92	4,248,363.16	248,390,756.57
3	MAR,23	40,205,205.71	21,197,682.39	8,620,915.84	19,851,660.69	2,150,000.00	3,089,365.98	65,546,875.37	4,000,000.00	1,500,000.00	35,558,216.92	4,248,363.16	205,968,286.06
4	APR,23	40,205,205.71	21,031,669.55	8,595,556.41	19,882,274.61	2,150,000.00	3,089,365.98	52,405,787.80	4,000,000.00	1,500,000.00	35,558,216.92	4,248,363.16	192,666,440.14
5	MAY,23	40,205,205.71	20,832,098.86	8,591,048.49	21,733,272.07	2,150,000.00	3,089,365.98	186,131,820.81	4,000,000.00	1,500,000.00	35,558,216.92	4,248,363.16	328,039,392.00
6	JUN,23	40,205,205.71	20,573,099.36	8,588,684.70	22,032,506.54	2,150,000.00	3,089,365.98	65,239,337.73	4,000,000.00	1,500,000.00	35,558,216.92	4,248,363.16	207,184,780.10
7	JUL,23	40,769,308.03	21,087,194.92	9,354,497.25	23,223,350.80	2,150,000.00	3,089,365.98	75,602,495.03	4,000,000.00	1,500,000.00	35,558,216.92	4,248,363.16	220,582,792.09
8	AUG,23	40,581,753.33	20,853,466.50	9,352,493.87	23,260,387.84	2,150,000.00	3,089,365.98	93,604,936.48	4,000,000.00	1,500,000.00	35,558,216.93	4,248,363.16	238,198,984.09
9	SEP,23	40,734,980.78	20,679,392.75	9,340,087.51	23,654,378.80	2,150,000.00	3,089,365.98	113,816,950.85	4,000,000.00	1,500,000.00	35,558,216.93	4,248,363.16	258,771,736.76
10	OCT,23	40,787,150.83	21,389,134.26	9,616,724.09	23,695,694.75	2,150,000.00	3,089,365.98	283,015,461.88	4,000,000.00	1,500,000.00	35,558,216.93	4,248,363.16	429,050,111.88
11	NOV,23	40,787,150.83	21,358,084.53	9,615,076.56	23,874,147.15	2,150,000.00	3,089,365.98	76,814,961.49	4,000,000.00	1,500,000.00	35,558,216.93	4,248,363.15	222,995,366.62
12	DEC,23	69,692,130.60	33,731,518.71	14,708,348.45	23,880,879.94	2,150,000.00	3,089,365.98	173,988,813.37	8,000,000.00	1,500,000.00	35,558,216.94	4,248,363.15	370,547,637.14
	TOTAL	514,583,708.66	265,557,700.16	113,629,311.33	262,856,750.44	25,800,000.00	37,072,391.76	1,393,273,280.20	48,000,000.00	18,000,000.00	426,698,603.10	50,980,357.90	3,156,452,103.55

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.

SUPPLEMENTARY NOTE 2

2	<u>INTERNALLY GENERATED REVENUE (IGR):</u>			
		2023 N'm	2022 N'm	
	<u>MONTH:</u>			
	January	223,900.00	172,600.00	
	February	20,000.00	240,600.00	
	March	197,800.00	249,800.00	
	April	248,100.00	173,500.00	
	May	898,000.00	177,600.00	
	June	151,400.00	509,200.00	
	July	163,800.00	276,800.00	
	August	318,000.00	221,800.00	
	September	502,800.00	145,300.00	
	October	191,900.00	247,700.00	
	November	20,200.00	249,000.00	
	December	175,700.00	147,700.00	
	Total	3,111,600.00	2,811,600.00	

EXPLANATORY NOTES 2023

OWERRI WEST Local Government Council

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 Local Governments. This includes:

	DESCRIPTION	AMOUNT
	Direct Transfers to Local Governments Councils	1,441,273,280.20
	Salaries, Allowances and Pensions Disbursed under the State Joint Local Government Account (SJLGA): --Automated Personnel Costs of Local Govt. Staff and Political; Office Holders, Basic School Teachers (SUBEB and SEMB JNR. Secondary Staff) , Council of Traditional Rulers and Local Govt. Pensioners.	1,219,499,862.31
	Capital Expenditure Transfers directly from MLGCA to Beneficiaries.	426,698,603.10
	Over Head Cost authorized/ Incurred BY MLGCA on behalf of LGC's.	68,980,357.94
	TOTAL	3,156,452,103.55

- 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:

S/ No	DESCRIPTION	AMOUNT
1	Automated Salary payments to Local Govt. Council Staff .	514,583,708.66
2	Automated Salary Payment of Primary Education Teachers (IMSUBEB).	265,557,700.12
3	Automated Salary Payment of Jnr Secondary Education Mgt. Board (SEMB) Teachers.	113,629,311.32
4	Salaries and Allowances of Political Office Holders.	25,800,000.00
5	Transfers to Council of Traditional Rulers (Salary Payment).	37,072,391.69
6	Pensions to Local Govt. Retired Staff.	262,856,750.52
	TOTAL	1,219,499,862.31

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:

S/No	DESCRIPTION	AMOUNT
1	Over Head Costs to Political Office Holders of Development Areas (Running Costs)	18,000,000.00
2	Over Head Cost Released to Council of Traditional Rulers .	27,322,450.90.
3	Various Over-Head Cost incurred from Accounts maintained by MLGCA .	23,538,743.93
4	Various Bank Charges.	415,459.40
5	Release of Imprests to Local Government Officials	24,000,000.00
6	Release of Security Vote	24,000,000.00
7	Others overhead expenses direct incurred from releases to Local Government Councils	34,729,966.86
	TOTAL	152,006,621.09

4. 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 :

S/No	DESCRIPTION	AMOUNT
1	Local Government Contribution to the Joint Projects Account	1,223,600,000.00
2	Capital Projects Executed through Council of Traditional Rulers Account.	19,876,170.38
3	Ecological Funds Released to Local Govt. Ecological Funds Account.	0.00
4	Payments on Projects incurred from Accounts maintained by MLGCA .	19,745,697.37
5	Various Minor Maintenance Expenses directly incurred by the Local Government Councils	35,919,999.98
6	Other Expenditure on Capital Projects (Loan Repayments)	387,076,735.36
	TOTAL	1,686,218,603.10

