
THE REPORT

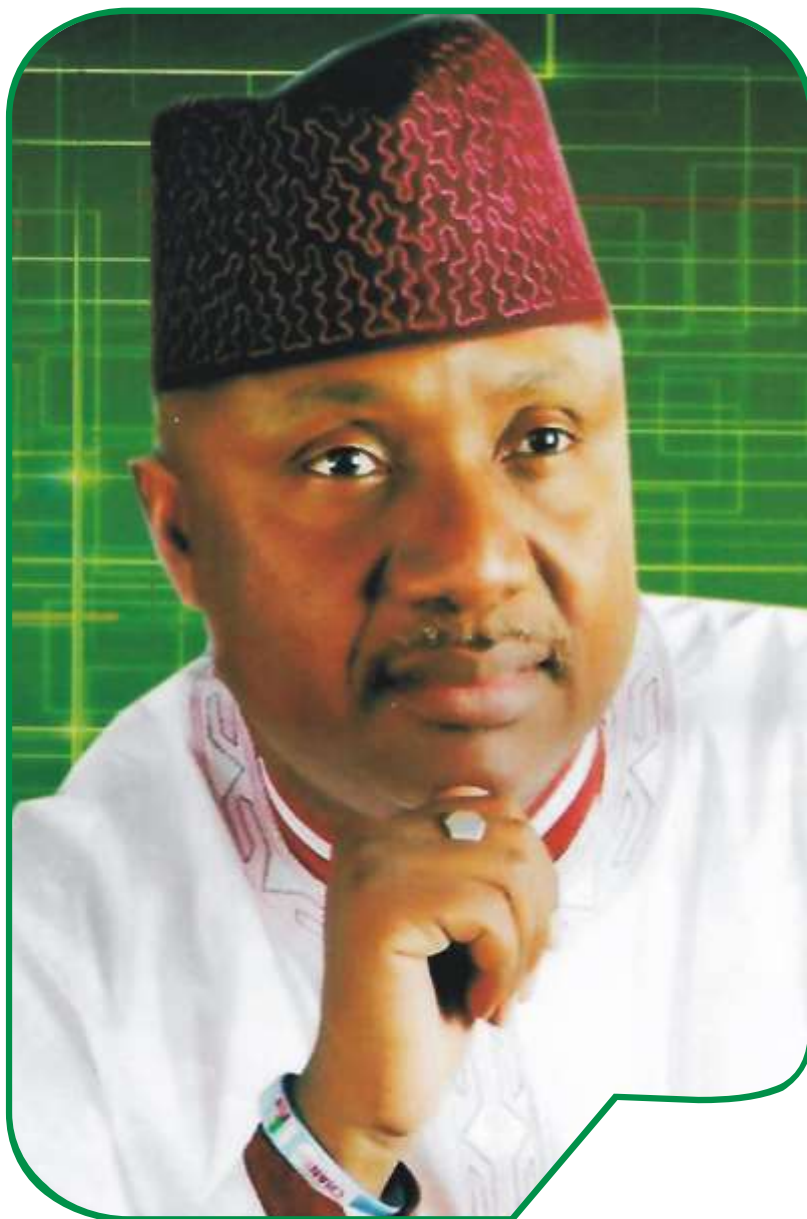
OF

AUDITOR GENERAL
(LOCAL GOVERNMENTS)
ADAMAWA STATE

ON THE

AUDITED FINACIAL STATEMENTS OF
21 LOCAL GOVERNMENTS, 37 DEVELOPMENT AREAS, 21 LOCAL
GOVERNMENT EDUCATION AUTHORITIES, 8
EMIRATES/TRADITIONAL COUNCILS AND 4 AGENCIES

For the year ended
31st December, 2015



**His Excellency
Governor Muhammadu Umaru Jibrilla (Bindow)
Governor, Adamawa State**



**His Excellency
Rt Hon. Martins Nasir Babale
Deputy Governor, Adamawa State**



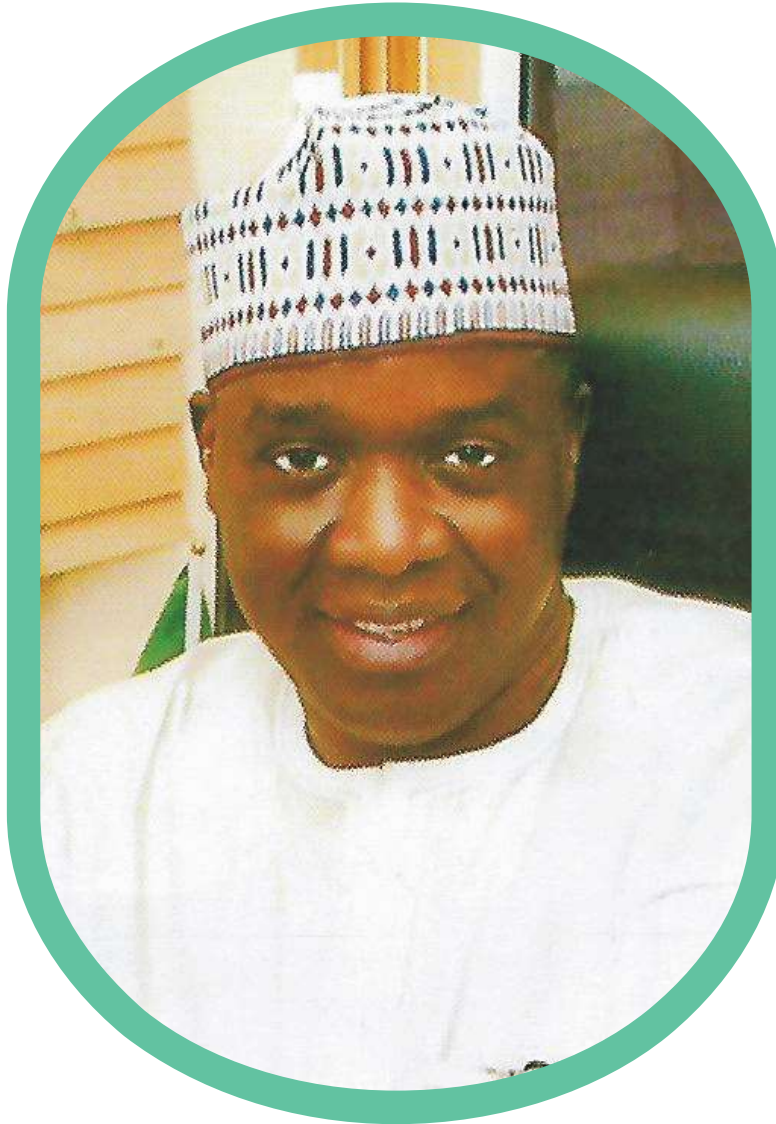
Hon. Kabiru Mijinyawa
Speaker, Adamawa State House of Assembly



Hon. Lumsambani M. Dilli
Chairlady, House Committee on Public Accounts (ADSHA)



Hon. Mohammed Hayatu Atiku
Chairman, House Committee on LG & Chieftaincy Affairs (ADSHA)



Dr. Umar Buba Bindir
Secretary to the State Government
Adamawa State



**Hon. Aliyu Wakili Boya
ALGON Chairman,
Adamawa Chapter
&
Executive Chairman,
Fufore Local Government.**



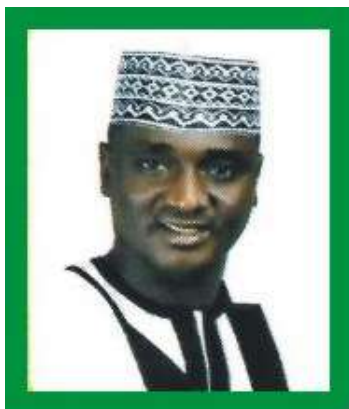
**Alh. Mustapha Barkindo Aliyu
(Kaura Adamawa)
Honourable Commissioner,
Ministry for Local Government and Chieftaincy Affairs**



Alh. Usman Hamidu Maiha (FCNA, ACTI, CPA, FCTM,IPM, FCSA-USA)
Auditor General (Local Government)
Adamawa State

Mohammed G. Gengle
Permanent Secretary,
Ministry for Local Governments & Chieftaincy Affairs
Adamawa State

Honourable Chairmen of 21 Local Governments of Adamawa State



Hon. Bar. Aliyu Wakili Boya
EXECUTIVE CHAIRMAN, FUFORÉ LG



Hon. Yakubu Hamza
EXECUTIVE CHAIRMAN, GOMBI LG



Hon. Sa'ad Tahir
EXECUTIVE CHAIRMAN, SONG LG



Hon. Abubakar Dauda
EXECUTIVE CHAIRMAN, YOLA SOUTH LG



Hon. Gabriel Guraki
EXECUTIVE CHAIRMAN, GUYUK LG



Hon. Wale F. Fwa
EXECUTIVE CHAIRMAN, DEMSA LG



Hon. Bar. Danjuma Lamurde
EXECUTIVE CHAIRMAN, MUBI-SOUTH LG



Hon. Idrisu Ali Pakka
EXECUTIVE CHAIRMAN, MAIHA LG



Hon. Yusuf Fafanza
EXECUTIVE CHAIRMAN, MICHIKA LG

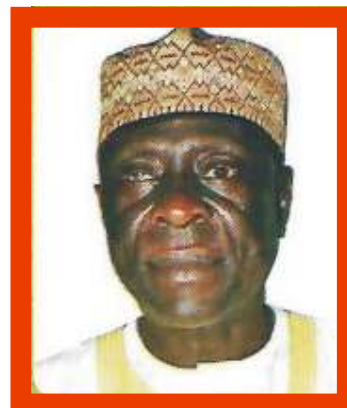
Honourable Chairmen of 21 Local Governments of Adamawa State (contd)



Hon. Aliyu Adamu
EXECUTIVE CHAIRMAN, HONG LG



Hon. Mohammed Bako
EXECUTIVE CHAIRMAN, MBELWA LG



Hon. Hussaini Yusuf
EXECUTIVE CHAIRMAN, GIREI LG



Hon. Emmanuel Adoji
EXECUTIVE CHAIRMAN, GANYE LG



Hon. Abdullahi Umar
EXECUTIVE CHAIRMAN, TOUNGO LG



Sir, Idris Salisu
EXECUTIVE CHAIRMAN, JADA LG



Hon. Yusuf Mohammed
EXECUTIVE CHAIRMAN, MADAGALI LG



Hon. Isa Ahmed Sha'aban
EXECUTIVE CHAIRMAN, SHELLING LG



Hon. Rev. Arnold Bulus Jibila
EXECUTIVE CHAIRMAN, NUMAN LG

Honourable Chairmen of 21 Local Governments of Adamawa State (contd)



Hon. Mahmoud M. Abba
EXECUTIVE CHAIRMAN, YOLA NORTH LG



Hon. Ahmed Musa Bello
EXECUTIVE CHAIRMAN, MUBI NORTH LG

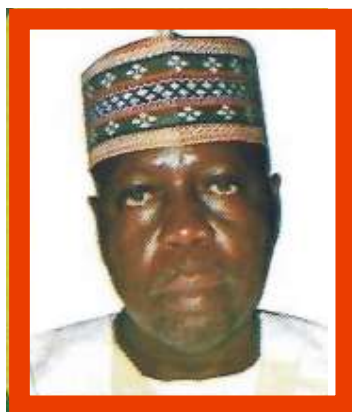


Hon. Vрати Nzonzo
EXECUTIVE CHAIRMAN, LAMURDE LG

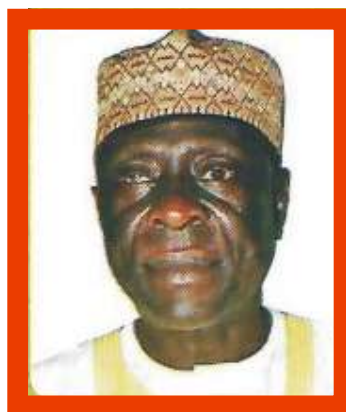
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Hon. Aliyu Adamu
EXECUTIVE CHAIRMAN, HONG LG



Hon. Mohammed Bako
EXECUTIVE CHAIRMAN, MBELWA LG



Hon. Hussaini Yusuf
EXECUTIVE CHAIRMAN, GIREI LG



Hon. Emmanuel Adoji
EXECUTIVE CHAIRMAN, GANYE LG



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EXECUTIVE CHAIRMAN, TOUNGO LG



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EXECUTIVE CHAIRMAN, JADA LG



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EXECUTIVE CHAIRMAN, MADAGALI LG



Hon. Isa Ahmed Sha'aban
EXECUTIVE CHAIRMAN, SHELENG LG



Hon. Rev. Arnold Bulus Jibila
EXECUTIVE CHAIRMAN, NUMAN LG

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AUDIT CERTIFICATE

The attached Financial Statements have been examined in accordance with section 126 of Adamawa State Local Government Law No: 5 of 1999. I have obtained all information and explanations required for the purpose of the audit and certify the account, subject to the observation made in part II of this report, as provided in section 150 (1) of Local Government Law No: 20 of 1976, that in my opinion, the surplus and deficit Statements represent a true and fair view of the year ended 31ST DECEMBER, 2015 and that the statement s of Assets and Liabilities show a true and fair view of the State of Affairs of the Local Governments as at the date.

**Usm
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*Auditor
-
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STATEMENT OF ACCOUNTING POLICIES

- i.) **Basis of Accounting Policies:**
The basis of accounting used for the purpose of this audited financial report is **cash basis** and on **historical cost convention**. Payments/expenses are recognized when cheques are issued.
- ii.) **Fixed Assets and Depreciation:**
The basis of accounting is cash, therefore, Assets were written off against the year of purchase and therefore depreciation of Fixed Assets was not provided for.
- iii.) **Stock:**
In compliance with the cash basis of Accounting, all stock items used have been charged to Income and Expenditure Accounts in the year of purchase.
- iv.) **Revenue/Income:**
Revenues shown in the financial statement are based on actual cash received. In addition, the following consist of the revenue items:
- a.) Statutory Federal Allocation.
 - b.) Allocation and Grant from the State Government.
 - c.) Internally Generated Revenue.

**CONSOLIDATED BALANCE SHEET FOR THE 21 LOCAL
GOVERNMENTS OF ADAMAWA STATE AS AT 31ST
DECEMBER 2015**

	2015 =N=	2014 =N=
INVESTMENTS	16,325,881	17,159,794
CURRENT ASSETS		
Debtors & Prepayments	201,885,776	324,145,284
Cash & Bank Balances	169,366,579	276,381,045
	<u>387,578,236</u>	<u>617,686,123</u>
CURRENT LIABILITIES		
Bank overdraft	175,219,030	307,400,220
Creditors and accruals / Deposits	365,724,157	449,097,688
	<u>540,943,187</u>	<u>756,497,908</u>
NET ASSETS	<u>(153,364,951)</u>	<u>(138,811,785)</u>
Accumulated Fund	<u>(153,364,951)</u>	<u>(138,811,785)</u>

**CONSOLIDATED CASH FLOW STATEMENT FOR THE 21
LOCAL GOVERNMENTS OF ADAMAWA STATE AS AT 31ST
DECEMBER 2015**

	2015	2014
CASHFLOW FROM OPERATING ACTIVITIES	=N=	=N=
Federal Government Statutory Allocation	29,343,412,252.28	28,893,816,801.51
Value Added Tax (VAT)	5,276,458,077.93	5,445,432,539.80
10% State Contribution	-	108,621,770.00
Excess Crude	1,524,954,785.23	3,742,417,605.25
Miscellaneous	872,536,450.98	1,092,778,161.88
Internally Generated Revenue	206,637,435.00	184,226,679.06
	37,223,999,001.42	39,467,293,557.49
Recurrent Expenditure	(10,213,483,189.51)	(9,552,783,829.68)
Changes in Working Capital		
Debtors / Advances	122,259,507.83	(42,908,595.24)
Bank Overdraft	(132,181,189.56)	44,833,980.53
Creditors / Advances	(83,373,530.95)	109,984,263.56
Net CashFlow From Operating activities	26,917,220,599.23	30,026,419,376.67
CASHFLOW FROM INVEST ACCT.	-	-
Capital Expenditure	(1,589,960,025.17)	(1,771,101,867.13)
Disposal /Acquisition of Investment	833,913.00	-
Interest Received	-	-
Dividend Received	-	-
Net Cashflow from Investment Activities	(1,589,126,112.17)	(1,771,101,867.13)
CASHFLOW FROM FINANCING ACTIVITIES	-	-
Statutory & Other Contributions	(25,435,108,953.20)	(28,342,039,742.27)
Long term Loan repayments	-	-
Loan Interest Repayment	-	-
Net Cashflow from Financing Activities	(25,435,108,953.20)	(28,342,039,742.27)
Net Increase / Decrease in Cash and its Equivalent for the Year	(107,014,466.14)	(86,722,233)
Opening Cash and Cash Equiv	276,381,044.72	363,103,277
Closing Cash and Cash Equiv	169,366,578.57	276,381,045

**CONSOLIDATED INCOME AND EXPENDITURE FOR THE
21 LOCAL GOVERNMENTS OF ADAMAWA STATE AS AT
31ST DECEMBER 2015**

INCOME RECEIVED	2015 =N=	2014 =N=
Federal Government Statutory Allocation	29,343,412,252.28	28,893,816,801.51
Value Added Tax (VAT)	5,276,458,077.93	5,445,432,539.80
10% State Contribution	-	108,621,770.00
Excess Crude	1,524,954,785.23	3,742,417,605.25
Miscellaneous	872,536,450.98	1,092,778,161.88
Total Allocations	37,017,361,566.42	39,283,066,878.44
Internally Generated Revenue	206,637,435.00	184,226,679.06
TOTAL INCOME	37,223,999,001.42	39,467,293,557.49
Less: Statutory & Other Contributions	(25,435,108,953.20)	(28,342,039,742.27)
NET INCOME	11,788,890,048.22	11,125,253,815.23
RECURRENT EXPENDITURE		
2001 Office of the Chairman	1,684,645,912.90	1,278,602,870.27
2002 Office of the Secretary	462,954,259.59	520,448,360.79
2003 Legislative Arm (The Council)	1,508,467,922.00	1,260,926,751.55
2004 Personnel Management	1,679,792,731.32	1,532,022,828.40
2005 Finance and Supply (Treasury)	1,098,946,001.87	999,074,979.10
2006 Adult Education	290,929,483.52	254,721,284.14
2007 Primary Health Care	255,543,042.33	446,040,131.40
2008 Agric and Natural Resources	1,264,098,039.30	1,219,908,496.00
2009 Works & Housing	852,947,916.15	898,271,118.63
2010 Consolidated Funds	567,902,238.90	539,982,463.40
2011a Traditional & Emirate Council	18,445,433.00	26,934,230.00
2011b Development Area Office	168,874,729.04	103,469,179.00
2011c Internal Debt Servicing	300,790,418.81	425,542,592.00
2011d Financial/Bank charges	59,145,060.78	46,838,545.00
	10,213,483,189.51	9,552,783,829.68

CAPITAL EXPENDITURE		-	
4001	Agric. & Natural Resources	277,863,488.62	137,828,752.00
4002	Livestock	67,391,902.74	57,330,450.00
4003	Forestry	27,570,000.00	40,868,920.00
4004	Fisheries	6,500,000.00	14,819,915.00
4005	Cottage Industry	37,446,300.00	14,244,250.58
4006	Rural Electrification	55,990,003.00	131,563,942.00
4007	Commerce and Finance	50,719,354.70	41,806,659.00
4008	Rural Road/Health Duty	366,190,999.05	426,674,804.95
5001	Education	52,489,171.28	74,196,200.79
5002	Primary Health Care	62,796,819.35	105,722,289.57
5003	Information	45,619,206.52	58,122,227.77
5004	Social Development	57,781,119.00	43,115,849.00
5005	Fire Service	10,795,000.00	30,770,700.00
6001	Works and Housing	29,769,582.00	97,222,950.00
6002	Water Resources & Supply	151,453,055.94	173,613,105.00
6003	Town and Country Planning	86,845,293.65	107,715,543.00
6004	General Administration	176,997,609.32	151,083,658.47
7001	Staff Housing	20,602,120.00	39,478,150.00
7002	Workshop Improvement	5,139,000.00	24,923,500.00
		1,589,960,025.17	1,771,101,867.13
	TOTAL EXPENDITURE	11,803,443,214.68	11,323,885,696.81
	Surplus/(Deficit) for the year	(14,553,166.46)	(198,631,881.59)

SCHEDULE TO THE REVIEWED ACCOUNTS

OF THE

21 LOCAL GOVERNMENTS AREA OF ADAMAWA STATE

FOR THE YEAR ENDED

31ST DECEMBER, 2015

**DEMSA LOCAL GOVERNMENT COUNCIL
BALANCE SHEET AS AT DECEMBER 31, 2015**

	NOTES	2015 =N=	2014 =N=
INVESTMENTS	2	-	-
CURRENT ASSETS			
Debtors & Prepayments	3	9,263,845.00	9,263,845.00
Cash & Bank Balances	4	(108,822.30)	2,122,279.00
		<u>9,155,022.70</u>	<u>11,386,124.00</u>
CURRENT LIABILITIES			
Bank overdraft	5	5,372.00	5,372.00
Creditors and accruals / Deposits	6	12,474,488.00	12,474,488.00
		<u>12,479,860.00</u>	<u>12,479,860.00</u>
NET ASSETS		<u>(3,324,837.30)</u>	<u>(1,093,736.00)</u>
Accumulated Fund	7	<u>(3,324,837.30)</u>	<u>(1,093,736.00)</u>

DEMSA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2015

	2015 =N=	2014 =N=
CASHFLOW FROM OPERATING ACTIVITIES		
Federal Government Statutory Allocation	1,064,157,349.73	1,441,277,669.94
Value Added Tax (VAT)	277,679,284.67	281,001,710.88
10% State Contribution	-	-
Excess Crude	18,838,424.68	79,916,908.14
Miscellaneous	45,339,142.21	43,104,417.10
Internally Generated Revenue	-	1,545,015.00
	1,406,014,201.29	1,846,845,721.06
Recurrent Expenditure	(554,051,758.85)	(360,611,437.34)
Changes in Working Capital		
Debtors / Advances	-	-
Bank Overdraft	-	5,372.00
Creditors / Advances	-	9,673,516.00
Net CashFlow From Operating activities	851,962,442.44	1,495,913,171.72
CASHFLOW FROM INVEST ACTIVITIES		
Capital Expenditure	(82,579,429.53)	(124,999,999.98)
Disposal /Acquisition of Investment	-	-
Interest Received	-	-
Dividend Received	-	-
Net Cashflow from Investment Activities	(82,579,429.53)	(124,999,999.98)
CASHFLOW FROM FINANCING ACTIVITIES		
Statutory & Other Contributions	(771,614,114.21)	(1,373,295,840.74)
Long term Loan repayments	-	-
Loan Interest Repayment	-	-
Net Cashflow from Financing Activities	(771,614,114.21)	(1,373,295,840.74)
Net Increase / Decrease in Cash and its Equivalent for the Year	(2,231,101.30)	(2,382,669.00)
Opening Cash and Cash Equiv	2,122,279.00	4,504,948.00
Closing Cash and Cash Equiv	(108,822.30)	2,122,279.00

DEMSA LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER, 2015

INCOME RECEIVED	2015	2014
	=N=	=N=
Federal Government Statutory Allocation	1,064,157,349.73	1,441,277,669.94
Value Added Tax (VAT)	277,679,284.67	281,001,710.88
10% State Contribution	-	-
Excess Crude	18,838,424.68	79,916,908.14
Miscellaneous	<u>45,339,142.21</u>	<u>43,104,417.10</u>
Total Allocations	<u>1,406,014,201.29</u>	<u>1,845,300,706.06</u>
Internally Generated Revenue	-	1,545,015.00
TOTAL INCOME	1,406,014,201.29	1,846,845,721.06
Less: Statutory & Other Contributions	<u>(771,614,114.21)</u>	<u>(1,373,295,840.74)</u>
NET INCOME	<u>634,400,087.08</u>	<u>473,549,880.32</u>

RECURRENT EXPENDITURE

2001 Office of the Chairman	33,426,695.06	35,939,430.28
2002 Office of the Secretary	19,992,283.14	30,044,043.64
2003 Legislative Arm (The Council)	76,639,336.05	40,488,302.50
2004 Personnel Management	137,830,459.17	75,472,328.29
2005 Finance and Supply (Treasury)	98,390,033.37	42,624,883.29
2006 Adult Education	-	7,316,939.48
2007 Primary Health Care	-	44,699,217.33
2008 Agric and Natural Resources	81,925,223.95	49,598,525.63
2009 Works & Housing	89,928,582.44	30,644,609.72
2010 Consolidated Funds	-	-

2011a	Traditional & Emirate Council	-	-
2011b	Development Area Office	1,700,669.18	3,783,157.18
2011c	Internal Debt Servicing	-	-
2011d	Financial/Bank charges	-	-
2011e	Security	-	-
2011f	Budget planning & Statistics	14,218,476.50	
2011g	Miscellaneous		
		554,051,758.85	360,611,437.34

CAPITAL EXPENDITURE

4001	Agric. & Natural Resources	23,375,662.56	40,363,618.35
4002	Livestock	36,810,601.31	20,770,902.74
4003	Forestry	-	-
4004	Fisheries	-	-
4005	Cottage Industry	-	-
4006	Rural Electrification	-	-
4007	Commerce and Finance	-	13,395,812.70
4008	Rural Road/Health Duty	5,071,180.46	-
5001	Education	-	-
5002	Primary Health Care	-	32,752,031.35
5003	Information	9,842,970.27	2,846,206.40
5004	Social Development	-	-
5005	Fire Service	-	-
6001	Works and Housing	-	-
6002	Water Resources & Supply	2,347,442.27	3,984,688.96
6003	Town and Country Planning	5,131,572.67	3,628,913.16
6004	General Administration	-	7,257,826.32
7001	Staff Housing	-	-
7002	Workshop Improvement	-	-
7004	Planning, Research & Stat.	-	-
		82,579,429.53	124,999,999.98
	TOTAL EXPENDITURE	636,631,188.38	485,611,437.32
	Surplus/(Deficit) for the year	(2,231,101.30)	(12,061,557.00)

FUFURE LOCAL GOVERNMENT COUNCIL
BALANCE SHEET AS AT DECEMBER 31ST, 2015

	NOTES	2015 =N=	2014 =N=
INVESTMENTS	2	-	-
CURRENT ASSETS			
Debtors & Prepayments	3	5,950,518.00	5,950,518.00
Cash & Bank Balances	4	792,295.92	3,581,906.00
		<u>6,742,813.92</u>	<u>9,532,424.00</u>
CURRENT LIABILITIES			
Bank overdraft	5	-	-
Creditors and accruals / Deposits	6	6,727,800.00	6,727,800.00
		<u>6,727,800.00</u>	<u>6,727,800.00</u>
NET ASSETS		<u>15,013.92</u>	<u>2,804,624.00</u>
Accumulated Fund	7	<u>15,013.92</u>	<u>2,804,624.00</u>

FUFURE LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2015

	2015 =N=	2014 =N=
CASHFLOW FROM OPERATING ACTIVITIES		
Federal Government Statutory Allocation	1,300,023,825.95	1,772,269,031.16
Value Added Tax (VAT)	292,840,805.78	303,866,483.09
10% State Contribution	-	-
Excess Crude	23,013,912.32	97,630,282.30
Miscellaneous	55,388,444.71	52,761,012.09
Internally Generated Revenue	7,041,855.45	13,942,402.00
	1,678,308,844.21	2,240,469,210.63
Recurrent Expenditure	(740,070,163.84)	(731,532,083.00)
Changes in Working Capital		
Debtors / Advances	-	(4,427,897.00)
Bank Overdraft	-	(37,012,848.00)
Creditors / Advances	-	(17,786,976.00)
Net CashFlow From Operating activities	938,238,680.37	1,449,709,406.63
CASHFLOW FROM INVEST ACTIVITIES		
Capital Expenditure	(106,519,357.69)	(47,697,662.00)
Disposal /Acquisition of Investment	-	-
Interest Received	-	-
Dividend Received	-	-
Net Cashflow from Investment Activities	(106,519,357.69)	(47,697,662.00)
CASHFLOW FROM FINANCING ACTIVITIES		
Statutory & Other Contributions	(834,508,932.76)	(1,402,372,801.63)
Long term Loan repayments	-	-
Loan Interest Repayment	-	-
Net Cashflow from Financing Activities	(834,508,932.76)	(1,402,372,801.63)
Net Increase / Decrease in Cash and its Equivalent for the Year	(2,789,610.08)	(361,057.00)
Opening Cash and Cash Equiv	3,581,906.00	3,942,963.00
Closing Cash and Cash Equiv	792,295.92	3,581,906.00

FUFURE LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER, 2015

INCOME RECEIVED		2015	2014
		=N=	=N=
Federal Government Statutory Allocation	8	1,300,023,825.95	1,772,269,031.16
Value Added Tax (VAT)	9	292,840,805.78	303,866,483.09
10% State Contribution	10	-	-
Excess Crude	11	23,013,912.32	97,630,282.30
Miscellaneous	12	55,388,444.71	52,761,012.09
Total Allocations		1,671,266,988.76	2,226,526,808.63
Internally Generated Revenue	13	7,041,855.45	13,942,402.00
TOTAL INCOME		1,678,308,844.21	2,240,469,210.63
Less: Statutory & Other Contributions		(834,508,932.76)	(1,402,372,801.63)
NET INCOME		843,799,911.45	838,096,409.00
 RECURRENT EXPENDITURE			
2001	Office of the Chairman	43,916,069.90	52,721,324.00
2002	Office of the Secretary	26,751,517.12	20,300,764.00
2003	Legislative Arm (The Council)	85,482,723.37	117,283,372.00
2004	Personnel Management	126,747,617.74	160,057,377.00
2005	Finance and Supply (Treasury)	140,071,922.15	88,244,370.00
2006	Adult Education	-	-
2007	Primary Health Care	-	60,294,286.00
2008	Agric and Natural Resources	115,233,082.07	92,100,817.00
2009	Works & Housing	129,874,952.18	3,622,442.00
2010	Consolidated Funds	2,193,696.30	78,406,941.00

2011a	Traditional & Emirate Council	-	8,710,000.00
2011b	Development Area Office	-	-
2011c	Internal Debt Servicing	-	-
2011d	Financial/Bank charges	-	49,790,390.00
2011e	Security	-	-
2011f	Budget planning & Statistics	69,798,583.02	-
2011g	Miscellaneous	-	-
		740,070,163.84	731,532,083.00

CAPITAL EXPENDITURE

4001	Agric. & Natural Resources	30,152,310.03	10,801,664.00
4002	Livestock	47,482,062.17	-
4003	Forestry	-	-
4004	Fisheries	-	-
4005	Cottage Industry	-	-
4006	Rural Electrification	-	-
4007	Commerce and Finance	-	-
4008	Rural Road/Health Duty	6,541,324.98	20,965,623.00
5001	Education	-	-
5002	Primary Health Care	-	5,000,075.00
5003	Information	12,696,465.42	-
5004	Social Development	-	10,930,300.00
5005	Fire Service	-	-
6001	Works and Housing	-	-
6002	Water Resources & Supply	3,027,970.09	-
6003	Town and Country Planning	6,619,225.00	-
6004	General Administration	-	-
7001	Staff Housing	-	-
7002	Workshop Improvement	-	-
7004	Planning, Res. and Statistics (Cap. Project)	-	-
		106,519,357.69	47,697,662.00
	TOTAL EXPENDITURE	846,589,521.53	779,229,745.00
	Surplus/(Deficit) for the year	(2,789,610.08)	58,866,664.00

GANYE LOCAL GOVERNMENT COUNCIL
BALANCE SHEET AS AT DECEMBER 31, 2015

	NOTES	2015 =N=	2014 =N=
INVESTMENTS	2	4,950,000.00	4,950,000.00
CURRENT ASSETS			
Debtors & Prepayments	3	-	-
Cash & Bank Balances	4	4,083,204.00	3,325,193.00
		9,033,204.00	8,275,193.00
CURRENT LIABILITIES			
Bank overdraft	5	932,262.00	932,262.00
Creditors and accruals / Deposits	6	634,868.00	634,868.00
		1,567,130.00	1,567,130.00
NET ASSETS		7,466,074.00	6,708,063.00
Accumulated Fund	7	7,466,074.00	6,708,063.00

GANYE LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2015

	2015	2014
CASHFLOW FROM OPERATING ACTIVITIES	=N=	=N=
Federal Government Statutory Allocation	1,106,970,660.18	1,509,087,585.82
Value Added Tax (VAT)	268,614,673.50	275,021,538.07
10% State Contribution	-	-
Excess Crude	19,596,352.94	83,132,213.23
Miscellaneous	47,163,276.52	44,718,361.36
Internally Generated Revenue	31,837,800.00	21,934,930.00
	<u>1,474,182,763.14</u>	<u>1,933,894,628.47</u>
Recurrent Expenditure	(722,223,308.00)	(830,611,688.00)
Changes in Working Capital		
Debtors / Advances	-	41,210,000.00
Bank Overdraft	-	(43,340,000.00)
Creditors / Advances	-	(41,929,587.00)
Net Cash Flow From Operating activities	<u>751,959,455.14</u>	<u>1,059,223,353.47</u>
CASHFLOW FROM INVEST ACTIVITIES		
Capital Expenditure	(45,932,421.70)	(91,913,874.00)
Disposal /Acquisition of Investment	-	833,913.00
Interest Received		
Dividend Received		
Net Cash flow from Investment Activities	<u>(45,932,421.70)</u>	<u>(91,079,961.00)</u>
CASHFLOW FROM FINANCING		
Statutory & Other Contributions	(705,269,022.44)	(978,155,884.47)
Long term Loan repayments	-	-
Loan Interest Repayment	-	-
Net Cash flow from Financing Activities	<u>(705,269,022.44)</u>	<u>(978,155,884.47)</u>
Net Increase / Decrease in Cash and its Equivalent for the Year	758,011.00	(10,012,492.00)
Opening Cash and Cash Equiv	3,325,193.00	13,337,685.00
Closing Cash and Cash Equiv	<u><u>4,083,204.00</u></u>	<u><u>3,325,193.00</u></u>

GANYE LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER, 2015

INCOME RECEIVED	2015 =N=	2014 =N=
Federal Government Statutory Allocation	1,106,970,660.18	1,509,087,585.82
Value Added Tax (VAT)	268,614,673.50	275,021,538.07
10% State Contribution	-	-
Excess Crude	19,596,352.94	83,132,213.23
Miscellaneous	47,163,276.52	44,718,361.36
Total Allocations	<u>1,442,344,963.14</u>	<u>1,911,959,698.47</u>
Internally Generated Revenue	<u>31,837,800.00</u>	<u>21,934,930.00</u>
TOTAL INCOME	1,474,182,763.14	1,933,894,628.47
Less: Statutory & Other Contributions	<u>(705,269,022.44)</u>	<u>(978,155,884.47)</u>
NET INCOME	<u>768,913,740.70</u>	<u>955,738,744.00</u>

RECURRENT EXPENDITURE

2001 Office of the Chairman	95,562,819.78	171,538,700.00
2002 Office of the Secretary	39,555,597.15	55,409,941.00
2003 Legislative Arm (The Council)	73,220,421.55	97,547,562.00
2004 Personnel Management	136,526,151.30	130,923,772.00
2005 Finance and Supply (Treasury)	94,379,771.38	59,580,831.00
2006 Adult Education	11,340,147.47	22,692,400.00
2007 Primary Health Care	-	-
2008 Agric and Natural Resources	110,498,150.38	99,421,586.00
2009 Works & Housing	84,756,829.76	63,638,127.00
2010 Consolidated Funds	-	93,236,967.00
2011a Traditional & Emirate Council	-	-

2011b	Development Area Office	46,593,615.30	36,621,802.00
2011c	Internal Debt Servicing	-	-
2011d	Financial/Bank charges	-	-
2011e	Security	-	-
2011f	Budget planning & Statistics	-	-
2011g	Miscellaneous	29,789,803.92	
		722,223,308.00	830,611,688.00
CAPITAL EXPENDITURE			
4001	Agric. & Natural Resources	3,348,212.97	6,700,000.00
4002	Livestock	3,498,132.96	7,000,000.00
4003	Forestry	4,497,599.52	9,000,000.00
4004	Fisheries	-	-
4005	Cottage Industry	-	-
4006	Rural Electrification	-	-
4007	Commerce and Finance	-	-
4008	Rural Road/Health Duty	27,680,226.36	55,390,000.00
5001	Education	-	-
5002	Primary Health Care	-	-
5003	Information	999,466.56	2,000,000.00
5004	Social Development	-	-
5005	Fire Service	-	-
6001	Works and Housing	-	-
6002	Water Resources & Supply	3,909,850.21	7,823,874.00
6003	Town and Country Planning	1,998,933.12	4,000,000.00
6004	General Administration	-	-
7001	Staff Housing	-	-
7002	Workshop Improvement	-	-
		45,932,421.70	91,913,874.00
	TOTAL EXPENDITURE	768,155,729.70	922,525,562.00
	Surplus/(Deficit) for the year	758,011.00	33,213,182.00

GIREI LOCAL GOVERNMENT COUNCIL
BALANCE SHEET AS AT DECEMBER 31, 2015

	NOTES	2015 =N=	2014 =N=
INVESTMENTS	2	-	-
CURRENT ASSETS			
Debtors & Prepayments	3	8,420,000.00	8,420,000.00
Cash & Bank Balances	4	(130,549.11)	1,439,295.00
		<u>8,289,450.89</u>	<u>9,859,295.00</u>
CURRENT LIABILITIES			
Bank overdraft	5	17,756,421.00	17,756,421.00
Creditors and accruals / Deposits	6	24,024,972.00	24,024,972.00
		<u>41,781,393.00</u>	<u>41,781,393.00</u>
NET ASSETS		<u>(33,491,942.11)</u>	<u>(31,922,098.00)</u>
Accumulated Fund	7	<u>(33,491,942.11)</u>	<u>(31,922,098.00)</u>

GIREI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2015

	2015	2014
	=N=	=N=
CASHFLOW FROM OPERATING ACTIVITIES		
Federal Government Statutory Allocation	969,168,762.90	1,321,227,925.38
Value Added Tax (VAT)	252,592,785.15	252,866,684.76
10% State Contribution	-	-
Excess Crude	18,288,074.86	72,783,450.51
Miscellaneous	42,782,676.36	39,823,197.22
Internally Generated Revenue	677,998.00	348,860.00
	1,283,510,297.27	1,687,050,117.87
Recurrent Expenditure	(640,402,250.48)	(587,297,797.00)
Changes in Working Capital		
Debtors / Advances		(5,010,000.00)
Bank Overdraft		17,756,421.00
Creditors / Advances		11,318,299.41
Net CashFlow From Operating activities	643,108,046.79	1,123,817,041.28
CASHFLOW FROM INVEST ACTIVITIES		
Capital Expenditure	(84,233,451.65)	(45,944,103.12)
Disposal /Acquisition of Investment	-	-
Interest Received	-	-
Dividend Received	-	-
Net Cashflow from Investment Activities	(84,233,451.65)	(45,944,103.12)
CASHFLOW FROM FINANCING ACTIVITIES		
Statutory & Other Contributions	(560,444,439.25)	(1,089,717,930.87)
Long term Loan repayments		
Loan Interest Repayment		
Net Cashflow from Financing Activities	(560,444,439.25)	(1,089,717,930.87)
Net Increase / Decrease in Cash and its Equivalent for the Year	(1,569,844.11)	(11,844,992.71)
Opening Cash and Cash Equiv	1,439,295.00	13,284,287.71
Closing Cash and Cash Equiv	(130,549.11)	1,439,295.00

GIREI LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER, 2015

INCOME RECEIVED		2015	2014
		=N=	=N=
Federal Government Statutory Allocation	8	969,168,762.90	1,321,227,925.38
Value Added Tax (VAT)	9	252,592,785.15	252,866,684.76
10% State Contribution	10	-	-
Excess Crude	11	18,288,074.86	72,783,450.51
Miscellaneous	12	42,782,676.36	39,823,197.22
Total Allocations		1,282,832,299.27	1,686,701,257.87
Internally Generated Revenue	13	677,998.00	348,860.00
TOTAL INCOME		1,283,510,297.27	1,687,050,117.87
Less: Statutory & Other Contributions		(560,444,439.25)	(1,089,717,930.87)
NET INCOME		723,065,858.02	597,332,187.00
 RECURRENT EXPENDITURE			
2001	Office of the Chairman	36,506,954.04	250,271,834.00
2002	Office of the Secretary	23,299,899.67	37,597,650.00
2003	Legislative Arm (The Council)	84,170,507.10	146,051,084.00
2004	Personnel Management	158,011,373.30	2,732,250.00
2005	Finance and Supply (Treasury)	116,189,875.79	39,239,197.00
2006	Adult Education	-	2,316,914.00
2007	Primary Health Care	-	-
2008	Agric and Natural Resources	98,466,348.53	62,650,797.00
2009	Works & Housing	104,704,417.67	46,438,071.00
2010	Consolidated Funds	1,734,732.68	-
2011a	Traditional & Emirate Council	-	-
2011b	Development Area Office	-	-

2011c	Internal Debt Servicing	-	-
2011d	Financial/Bank charges		
2011e	Security	-	-
2011f	Budget planning & Statistics	17,318,141.70	
2011g	Miscellaneous	-	
		640,402,250.48	587,297,797.00

CAPITAL EXPENDITURE

4001	Agric. & Natural Resources	23,843,864.67	-
4002	Livestock	37,547,898.10	-
4003	Forestry	-	500,000.00
4004	Fisheries	-	-
4005	Cottage Industry	-	-
4006	Rural Electrification	-	-
4007	Commerce and Finance	-	10,513,542.00
4008	Rural Road/Health Duty	5,172,753.51	1,160,000.00
5001	Education	-	-
5002	Primary Health Care	-	3,796,670.00
5003	Information	10,040,119.74	770,000.12
5004	Social Development	-	2,304,330.00
5005	Fire Service	-	-
6001	Works and Housing	-	2,099,650.00
6002	Water Resources & Supply	2,394,460.29	10,274,102.00
6003	Town and Country Planning	5,234,355.34	-
6004	General Administration	-	14,525,809.00
7001	Staff Housing	-	-
7002	Workshop Improvement	-	-
7004	planning ,Research & stat.		
		84,233,451.65	45,944,103.12
	TOTAL EXPENDITURE	724,635,702.13	633,241,900.12
	Surplus/(Deficit) for the year	(1,569,844.11)	(35,909,713.12)

GOMBI LOCAL GOVERNMENT COUNCIL
BALANCE SHEET AS AT DECEMBER 31, 2015

	NOTES	2015 =N=	2014 =N=
INVESTMENTS	2	222,077.00	222,077.00
CURRENT ASSETS			
Debtors & Prepayments	3	19,615,892.00	19,615,892.00
Cash & Bank Balances	4	5,952,067.16	1,940,031.00
		<u>25,790,036.16</u>	<u>21,778,000.00</u>
CURRENT LIABILITIES			
Bank overdraft	5	1,357,834.00	1,357,834.00
Creditors and accruals / Deposits	6	36,975,215.00	36,975,215.00
		<u>38,333,049.00</u>	<u>38,333,049.00</u>
NET ASSETS		<u><u>(12,543,012.84)</u></u>	<u><u>(16,555,049.00)</u></u>
 Accumulated Fund	7	<u><u>(12,543,012.84)</u></u>	<u><u>(16,555,049.00)</u></u>

GOMBI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2015

	2015 =N=	2014 =N=
CASHFLOW FROM OPERATING ACTIVITIES		
Federal Government Statutory Allocation	959,027,220.82	1,307,402,377.40
Value Added Tax (VAT)	261,921,598.60	260,343,415.73
10% State Contribution	-	-
Excess Crude	18,096,705.42	72,021,832.41
Miscellaneous	42,334,991.36	39,013,537.96
Internally Generated Revenue	-	9,733,862.00
	1,281,380,516.20	1,688,515,025.50
 Recurrent Expenditure	 (655,808,547.67)	 (528,615,683.00)
Changes in Working Capital		
Debtors / Advances	-	4,671,623.00
Bank Overdraft	-	(20,485,684.00)
Creditors / Advances	-	10,954,057.00
Net CashFlow From Operating activities	625,571,968.53	1,155,039,338.50
 CASHFLOW FROM INVEST ACTIVITIES		
Capital Expenditure	(94,258,687.59)	(41,841,723.00)
Disposal /Acquisition of Investment	-	-
Interest Received	-	-
Dividend Received	-	-
Net Cashflow from Investment Activities	(94,258,687.59)	(41,841,723.00)
 CASHFLOW FROM FINANCING ACTIVITIES		
Statutory & Other Contributions	(527,301,244.78)	(1,177,720,288.50)
Long term Loan repayments	-	-
Loan Interest Repayment	-	-
Net Cashflow from Financing Activities	(527,301,244.78)	(1,177,720,288.50)
 Net Increase / Decrease in Cash and its Equivalent for the Year	 4,012,036.16	 (64,522,673.00)
Opening Cash and Cash Equiv	1,940,031.00	66,462,704.00
Closing Cash and Cash Equiv	5,952,067.16	1,940,031.00

GOMBI LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER, 2015

INCOME RECEIVED		2015	2014
		=N=	=N=
Federal Government Statutory Allocation	8	959,027,220.82	1,307,402,377.40
Value Added Tax (VAT)	9	261,921,598.60	260,343,415.73
10% State Contribution	10	-	-
Excess Crude	11	18,096,705.42	72,021,832.41
Miscellaneous	12	42,334,991.36	39,013,537.96
Total Allocations		1,281,380,516.20	1,678,781,163.50
Internally Generated Revenue	13	-	9,733,862.00
TOTAL INCOME		1,281,380,516.20	1,688,515,025.50
Less: Statutory & Other Contributions		(527,301,244.78)	(1,177,720,288.50)
NET INCOME		754,079,271.42	510,794,737.00
 RECURRENT EXPENDITURE			
2001	Office of the Chairman	38,903,774.64	43,200,212.00
2002	Office of the Secretary	23,723,674.29	24,738,137.00
2003	Legislative Arm (The Council)	89,342,736.01	41,855,172.00
2004	Personnel Management	162,740,023.58	150,653,589.00
2005	Finance and Supply (Treasury)	117,226,826.29	40,900,680.00
2006	Adult Education	-	9,241,430.00
2007	Primary Health Care	-	1,638,575.00
2008	Agric and Natural Resources	98,144,573.82	70,920,262.00
2009	Works & Housing	106,681,167.00	47,116,259.00
2010	Consolidated Funds	-	-
2011a	Traditional & Emirate Council	-	-
2011b	Development Area Office	1,941,195.84	4,083,040.00
		-	94,268,327.00

2011c	Internal Debt Servicing		
2011d	Financial/Bank charges	-	-
2011e	Security	-	-
2011f	Budget planning & Statistics	-	-
2011g	Miscellaneous	17,104,576.20	
		<u>655,808,547.67</u>	<u>528,615,683.00</u>

GUYUK LOCAL GOVERNMENT COUNCIL
BALANCE SHEET AS AT DECEMBER 31, 2015

	NOTES	2015 =N= 1,503,080.00	2014 =N= 1,503,080.00
INVESTMENTS	2		
CURRENT ASSETS			
Debtors & Prepayments	3	35,546,000.00	35,546,000.00
Cash & Bank Balances	4	-53,035.87	8,945,592.00
		<u>36,996,044.13</u>	<u>45,994,672.00</u>
CURRENT LIABILITIES			
Bank overdraft	5	-	-
Creditors and accruals / Deposits	6	2,000,000.00	2,000,000.00
		<u>2,000,000.00</u>	<u>2,000,000.00</u>
NET ASSETS		<u>34,996,044.13</u>	<u>43,994,672.00</u>
Accumulated Fund	7	<u>34,996,044.13</u>	<u>43,994,672.00</u>

GUYUK LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2015

CASHFLOW FROM OPERATING ACTIVITIES	=N=	=N=
Federal Government Statutory Allocation	1,025,338,295.69	1,397,801,538.93
Value Added Tax (VAT)	279,720,933.74	278,192,316.35
10% State Contribution	-	-
Excess Crude	19,347,985.85	77,001,717.23
Miscellaneous	45,262,206.28	41,610,374.21
Internally Generated Revenue	997,974.00	130,000.00
	<u>1,370,667,395.56</u>	<u>1,794,735,946.73</u>
Recurrent Expenditure	(533,697,073.81)	(438,539,184.00)
Changes in Working Capital		
Debtors / Advances	-	(4,780,500.00)
Bank Overdraft	-	(40,000,000.00)
Creditors / Advances	-	-
Net CashFlow From Operating activities	<u>836,970,321.75</u>	<u>1,311,416,262.73</u>
CASHFLOW FROM INVEST ACTIVITIES		
Capital Expenditure	(92,393,050.21)	(7,069,075.00)
Disposal /Acquisition of Investment	-	-
Interest Received	-	-
Dividend Received	-	-
Net Cashflow from Investment Activities	<u>(92,393,050.21)</u>	<u>(7,069,075.00)</u>
CASHFLOW FROM FINANCING ACTIVITIES		
Statutory & Other Contributions	(753,575,899.41)	(1,333,363,276.73)
Long term Loan repayments		
Loan Interest Repayment		
Net Cashflow from Financing Activities	<u>(753,575,899.41)</u>	<u>(1,333,363,276.73)</u>
Net Increase / Decrease in Cash and its Equivalent for the Year	(8,998,627.87)	(29,016,089.00)
Opening Cash and Cash Equiv	8,945,592.00	37,961,681.00
Closing Cash and Cash Equiv	<u>(53,035.87)</u>	<u>8,945,592.00</u>

**GUYUK LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER, 2015**

INCOME RECEIVED		2015 =N=	2014 =N=
Federal Government Statutory Allocation	8	1,025,338,295.69	1,397,801,538.93
Value Added Tax (VAT)	9	279,720,933.74	278,192,316.35
10% State Contribution	10	-	-
Excess Crude	11	19,347,985.85	77,001,717.23
Miscellaneous	12	45,262,206.28	41,610,374.21
Total Allocations		<u>1,369,669,421.56</u>	<u>1,794,605,946.73</u>
Internally Generated Revenue	13	997,974.00	130,000.00
TOTAL INCOME		<u>1,370,667,395.56</u>	<u>1,794,735,946.73</u>
Less: Statutory & Other Contributions		(753,575,899.41)	(1,333,363,276.73)
NET INCOME		<u>617,091,496.15</u>	<u>461,372,670.00</u>

RECURRENT EXPENDITURE

2001	Office of the Chairman	34,637,734.84	54,384,157.00
2002	Office of the Secretary	19,038,156.14	4,014,693.00
2003	Legislative Arm (The Council)	78,878,885.57	62,034,337.00
2004	Personnel Management	134,256,315.46	133,631,718.00
2005	Finance and Supply (Treasury)	91,951,345.30	74,881,770.00
2006	Adult Education	-	10,316,034.00
2007	Primary Health Care	-	-
2008	Agric and Natural Resources	74,593,915.85	15,050,160.00
2009	Works & Housing	85,754,018.54	39,230,686.00
2010	Consolidated Funds	-	25,000,000.00
2011a	Traditional & Emirate Council	-	-
2011b	Development Area Office	1,902,774.26	6,995,629.00

2011c	Internal Debt Servicing	-	13,000,000.00
2011d	Budget & Planning	12,683,927.85	-
2011e	Security	-	-
2011f	Miscellaneous	-	-
		<u>533,697,073.81</u>	<u>438,539,184.00</u>

CAPITAL EXPENDITURE

4001	Agric. & Natural Resources	26,153,592.69	-
4002	Livestock	41,185,120.24	-
4003	Forestry	-	-
4004	Fisheries	-	-
4005	Cottage Industry	-	-
4006	Rural Electrification	-	-
4007	Commerce and Finance	-	-
4008	Rural Road/Health Duty	5,673,832.25	7,069,075.00
5001	Education	-	-
5002	Primary Health Care	-	-
5003	Information	11,012,694.71	-
5004	Social Development	-	-
5005	Fire Service	-	-
6001	Works and Housing	-	-
6002	Water Resources & Supply	2,626,408.93	-
6003	Town and Country Planning	5,741,401.39	-
6004	General Administration	-	-
7001	Staff Housing	-	-
7002	Workshop Improvement	-	-
7004	planning ,Research & stat.	-	-
		<u>92,393,050.21</u>	<u>7,069,075.00</u>
	TOTAL EXPENDITURE	<u>626,090,124.02</u>	<u>445,608,259.00</u>
	Surplus/(Deficit) for the year	<u>(8,998,627.87)</u>	<u>15,764,411.00</u>

HONG LOCAL GOVERNMENT COUNCIL

BALANCE SHEET AS AT DECEMBER 31, 2015

	NOTES	2015 =N=	2014 =N=
INVESTMENTS	2	-	-
CURRENT ASSETS			
Debtors & Prepayments	3	1,838,000	1,838,000
Cash & Bank Balances	4	4,050,013	2,074,566
		<u>5,888,013</u>	<u>3,912,566</u>
CURRENT LIABILITIES			
Bank overdraft	5	11,568,528	11,568,528
Creditors and accruals / Deposits	6	32,198,087	32,198,087
		<u>43,766,615</u>	<u>43,766,615</u>
NET ASSETS		<u><u>(37,878,601.84)</u></u>	<u><u>(39,854,049.00)</u></u>
Accumulated Fund	7	<u><u>(37,878,601.84)</u></u>	<u><u>(39,854,049.00)</u></u>

HONG LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2015

	2015 =N=	2014 =N=
CASHFLOW FROM OPERATING ACTIVITIES		
Federal Government Statutory Allocation	1,116,839,240	1,522,541,015
Value Added Tax (VAT)	274,805,624	277,856,953
10% State Contribution	-	-
Excess Crude	21,074,595	83,873,332
Miscellaneous	21,074,595	45,327,166
Internally Generated Revenue	24,009,500	-
	1,457,803,555	1,929,598,466
Recurrent Expenditure	(526,864,419)	(456,729,917)
Changes in Working Capital		
Debtors / Advances	-	(1,688,000)
Bank Overdraft	-	11,568,528
Creditors / Advances	-	14,118,616
Net CashFlow From Operating activities	930,939,136	1,496,867,693
CASHFLOW FROM INVEST ACTIVITIES		
Capital Expenditure	(91,603,629)	(77,462,585)
Disposal /Acquisition of Investment	-	-
Interest Received	-	-
Dividend Received	-	-
Net Cashflow from Investment Activities	(91,603,629)	(77,462,585)
CASHFLOW FROM FINANCING ACTIVITIES		
Statutory & Other Contributions	(837,360,060)	(1,445,275,733)
Long term Loan repayments		
Loan Interest Repayment		
Net Cashflow from Financing Activities	(837,360,060)	(1,445,275,733)
Net Increase / Decrease in Cash and its Equivalent for the Year	1,975,447	(25,870,625)
Opening Cash and Cash Equiv	2,074,566	27,945,191
Closing Cash and Cash Equiv	4,050,013	2,074,566

HONG LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER, 2015

INCOME RECEIVED		2015	2014
		=N=	=N=
Federal Government Statutory Allocation	8	1,116,839,239.68	1,522,541,015.06
Value Added Tax (VAT)	9	274,805,624.31	277,856,953.16
10% State Contribution	10	-	-
Excess Crude	11	21,074,595.47	83,873,332.13
Miscellaneous	12	21,074,595.47	45,327,165.67
Total Allocations		<u>1,433,794,054.93</u>	<u>1,929,598,466.02</u>
Internally Generated Revenue	13	24,009,500.00	-
TOTAL INCOME		<u>1,457,803,554.93</u>	<u>1,929,598,466.02</u>
Less: Statutory & Other Contributions		(837,360,059.55)	(1,445,275,732.53)
NET INCOME		<u>620,443,495.38</u>	<u>484,322,733.49</u>

RECURRENT EXPENDITURE

2001	Office of the Chairman	34,268,979.54	102,687,250.00
2002	Office of the Secretary	18,787,693.56	67,860,800.00
2003	Legislative Arm (The Council)	78,023,847.26	75,718,215.00
2004	Personnel Management	132,583,112.76	-
2005	Finance and Supply (Treasury)	90,687,654.76	63,774,025.00
2006	Adult Education	-	17,267,167.00
2007	Primary Health Care	-	-
2008	Agric and Natural Resources	73,506,584.10	61,283,700.00
2009	Works & Housing	84,629,486.30	39,417,260.00
2010	Consolidated Funds	-	-
2011a	Traditional & Emirate Council	-	-
2011b	Development Area Office	1,886,516.65	28,721,500.00
2011c	Internal Debt Servicing	-	-
2011d	Financial/Bank charges	-	-

2011e	Security	-	
2011f	Budget planning & Statistics	-	
2011g	Miscellaneous	12,490,544.47	
		<u>526,864,419.40</u>	<u>456,729,917.00</u>
CAPITAL EXPENDITURE			
4001	Agric. & Natural Resources	25,930,132.10	1,780,000.00
4002	Livestock	40,833,227.81	-
4003	Forestry	-	-
4004	Fisheries	-	-
4005	Cottage Industry	-	960,000.00
4006	Rural Electrification	-	-
4007	Commerce and Finance	-	7,810,000.00
4008	Rural Road/Health Duty	5,625,354.10	3,590,500.00
5001	Education	-	11,273,505.00
5002	Primary Health Care	-	-
5003	Information	10,918,600.44	850,000.00
5004	Social Development	-	-
5005	Fire Service	-	-
6001	Works and Housing	-	-
6002	Water Resources & Supply	2,603,968.46	6,900,000.00
6003	Town and Country Planning	5,692,345.91	44,298,580.49
6004	General Administration	-	-
7001	Staff Housing	-	-
7002	Workshop Improvement	-	-
7004	planning ,Research & stat.	-	-
		<u>91,603,628.82</u>	<u>77,462,585.49</u>
	TOTAL EXPENDITURE	<u>618,468,048.22</u>	<u>534,192,502.49</u>
	Surplus/(Deficit) for the year	<u>1,975,447.16</u>	<u>(49,869,769.00)</u>

JADA LOCAL GOVERNMENT COUNCIL
BALANCE SHEET AS AT DECEMBER 31, 2015

	NOTES	2015 =N=	2014 =N=
INVESTMENTS	2	-	-
CURRENT ASSETS			
Debtors & Prepayments	3	1,991,997.44	1,991,997.44
Cash & Bank Balances	4	96,728.78	3,139,416.75
		<u>2,088,726.22</u>	<u>5,131,414.19</u>
CURRENT LIABILITIES			
Bank overdraft	5	1,791,997.44	1,791,997.44
Creditors and accruals / Deposits	6	14,019,919.98	14,019,919.98
		<u>15,811,917.42</u>	<u>15,811,917.42</u>
NET ASSETS		<u>(13,723,191.20)</u>	<u>(10,680,503.23)</u>
Accumulated Fund	7	<u>(13,723,191.20)</u>	<u>(10,680,503.23)</u>

JADA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2015

	2015 =N=	2014 =N=
CASHFLOW FROM OPERATING ACTIVITIES		
Federal Government Statutory Allocation	1,168,307,010.67	1,592,704,911.08
Value Added Tax (VAT)	274,434,946.74	279,695,983.90
10% State Contribution	-	-
Excess Crude	22,045,784.89	87,738,502.06
Miscellaneous	51,573,371.57	46,714,003.83
Internally Generated Revenue	-	7,631,550.00
	1,516,361,113.87	2,014,484,950.87
Recurrent Expenditure	(750,536,391.40)	(505,499,242.61)
Changes in Working Capital		
Debtors / Advances	-	38,208,002.56
Bank Overdraft	-	(41,541,335.56)
Creditors / Advances	-	(18,547,685.02)
Net CashFlow From Operating activities	765,824,722.47	1,487,104,690.24
CASHFLOW FROM INVEST ACTIVITIES		
Capital Expenditure	(87,405,676.85)	(75,951,382.03)
Disposal /Acquisition of Investment	-	-
Interest Received	-	-
Dividend Received	-	-
Net Cashflow from Investment Activities	(87,405,676.85)	(75,951,382.03)
CASHFLOW FROM FINANCING		
Statutory & Other Contributions	(681,461,733.59)	(1,410,680,016.46)
Long term Loan repayments		
Loan Interest Repayment		
Net Cashflow from Financing Activities	(681,461,733.59)	(1,410,680,016.46)
Net Increase / Decrease in Cash and its Equivalent for the Year	(3,042,687.97)	473,291.75
Opening Cash and Cash Equiv	3,139,416.75	2,666,125.00
Closing Cash and Cash Equiv	96,728.78	3,139,416.75

**JADA LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER, 2015**

INCOME RECEIVED		2015	2014
		=N=	=N=
Federal Government Statutory Allocation	8	1,168,307,010.67	1,592,704,911.08
Value Added Tax (VAT)	9	274,434,946.74	279,695,983.90
10% State Contribution	10	-	-
Excess Crude	11	22,045,784.89	87,738,502.06
Miscellaneous	12	51,573,371.57	46,714,003.83
Total Allocations		1,516,361,113.87	2,006,853,400.87
Internally Generated Revenue	13	-	7,631,550.00
TOTAL INCOME		1,516,361,113.87	2,014,484,950.87
Less: Statutory & Other Contributions		(681,461,733.59)	(1,410,680,016.46)
NET INCOME		834,899,380.28	603,804,934.41
RECURRENT EXPENDITURE			
2001	Office of the Chairman	40,637,353.10	70,036,939.15
2002	Office of the Secretary	27,500,370.23	57,648,218.62
2003	Legislative Arm (The Council)	94,194,118.18	65,910,197.96
2004	Personnel Management	183,873,943.33	54,144,857.06
2005	Finance and Supply (Treasury)	138,658,774.16	76,867,231.35
2006	Adult Education	-	11,415,192.74
2007	Primary Health Care	-	-
2008	Agric and Natural Resources	119,205,977.29	69,117,606.11
2009	Works & Housing	123,477,960.31	65,358,999.62
2010	Consolidated Funds	-	20,000,000.00
2011a	Traditional & Emirate Council	-	-
2011b	Development Area Office	1,800,062.58	-
2011c	Internal Debt Servicing	-	15,000,000.00

2011d	Financial/Bank charges	-	-
2011e	Security	-	-
2011f	Budget planning & Statistics	-	-
2011g	Miscellaneous	21,187,832.22	
		750,536,391.40	505,499,242.61
CAPITAL EXPENDITURE			
4001	Agric. & Natural Resources	24,741,822.75	14,700,000.00
4002	Livestock	38,961,949.01	11,000,000.00
4003	Forestry	-	8,000,000.00
4004	Fisheries	-	-
4005	Cottage Industry	-	2,500,000.00
4006	Rural Electrification	-	1,150,000.00
4007	Commerce and Finance	-	-
4008	Rural Road/Health Duty	5,367,559.00	12,571,462.05
5001	Education	-	-
5002	Primary Health Care	-	-
5003	Information	10,418,229.86	-
5004	Social Development	-	-
5005	Fire Service	-	-
6001	Works and Housing	-	-
6002	Water Resources & Supply	2,484,635.48	14,029,919.98
6003	Town and Country Planning	5,431,480.76	12,000,000.00
6004	General Administration	-	-
7001	Staff Housing	-	-
7002	Workshop Improvement	-	-
7004	planning ,Research & stat.	-	-
		87,405,676.85	75,951,382.03
	TOTAL EXPENDITURE	837,942,068.25	581,450,624.64
	Surplus/(Deficit) for the year	(3,042,687.97)	22,354,309.77

LAMURDE LOCAL GOVERNMENT COUNCIL
BALANCE SHEET AS AT DECEMBER 31, 2015

	NOTES	2015 =N=	2014 =N=
INVESTMENTS	2	-	-
CURRENT ASSETS			
Debtors & Prepayments	3	15,405,473.00	15,405,473.00
Cash & Bank Balances	4	1,317,336.27	10,745,689.82
		<u>16,722,809.27</u>	<u>26,151,162.82</u>
CURRENT LIABILITIES			
Bank overdraft	5	53,550,373.00	53,550,373.00
Creditors and accruals / Deposits	6	26,940,955.23	26,940,955.23
		<u>80,491,328.23</u>	<u>80,491,328.23</u>
NET ASSETS		<u>(63,768,518.96)</u>	<u>(54,340,165.41)</u>
Accumulated Fund	7	<u>(63,768,518.96)</u>	<u>(54,340,165.41)</u>

LAMURDE LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2015

		2015	2014
		=N=	=N=
CASHFLOW FROM OPERATING ACTIVITIES			
Federal Government Statutory Allocation	8	909,501,718.67	1,239,888,316.80
Value Added Tax (VAT)	9	242,833,690.57	242,305,333.65
10% State Contribution	10	-	-
Excess Crude	11	17,162,166.33	68,302,524.61
Miscellaneous	12	40,148,753.42	37,138,366.78
Internally Generated Revenue	13	3,155,676.88	1,100,000.00
		<u>1,212,802,005.87</u>	<u>1,588,734,541.85</u>
Recurrent Expenditure		(549,180,344.69)	(508,397,801.89)
Changes in Working Capital			
Debtors / Advances		-	-
Bank Overdraft		-	-
Creditors / Advances		-	14,474,451.23
Net CashFlow From Operating activities		<u>663,621,661.18</u>	<u>1,094,811,191.19</u>
CASHFLOW FROM INVEST ACTIVITIES			
Capital Expenditure		(66,147,896.65)	(4,313,000.00)
Disposal /Acquisition of Investment		-	-
Interest Received		-	-
Dividend Received		-	-
Net Cashflow from Investment Activities		<u>(66,147,896.65)</u>	<u>(4,313,000.00)</u>
CASHFLOW FROM FINANCING ACTIVITIES			
Statutory & Other Contributions		(606,902,118.08)	(1,086,488,438.37)
Long term Loan repayments			
Loan Interest Repayment			
Net Cashflow from Financing Activities		<u>(606,902,118.08)</u>	<u>(1,086,488,438.37)</u>
Net Increase / Decrease in Cash and its Equivalent for the Year		(9,428,353.55)	4,009,752.82
Opening Cash and Cash Equiv		10,745,689.82	6,735,937.00
Closing Cash and Cash Equiv		<u>1,317,336.27</u>	<u>10,745,689.82</u>

**LAMURDE LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER, 2015**

INCOME RECEIVED

		2015 =N=	2014 =N=
Federal Government Statutory Allocation	8	909,501,718.67	1,239,888,316.80
Value Added Tax (VAT)	9	242,833,690.57	242,305,333.65
10% State Contribution	10	-	-
Excess Crude	11	17,162,166.33	68,302,524.61
Miscellaneous/Argumentation	12	40,148,753.42	37,138,366.78
Total Allocations		1,209,646,328.99	1,587,634,541.85
Internally Generated Revenue	13	3,155,676.88	1,100,000.00
TOTAL INCOME		1,212,802,005.87	1,588,734,541.85
Less: Statutory & Other Contributions		(606,902,118.08)	(1,086,488,438.37)
NET INCOME		605,899,887.79	502,246,103.48

RECURRENT EXPENDITURE

2001	Office of the Chairman	30,151,132.72	64,320,202.97
2002	Office of the Secretary	20,085,021.35	9,015,907.91
2003	Legislative Arm (The Council)	69,785,812.86	49,214,793.83
2004	Personnel Management	134,797,805.52	75,716,371.79
2005	Finance and Supply (Treasury)	100,977,242.68	53,492,651.08
2006	Adult Education	-	37,742,217.30
2007	Primary Health Care	-	-
2008	Agric and Natural Resources	86,487,836.02	58,599,052.69
2009	Works & Housing	90,202,392.66	65,450,240.61
2010	Consolidated Funds	-	16,294,520.90
2011a	Traditional & Emirate Council	-	-
2011b	Development Area Office	1,362,272.54	-
2011c	Internal Debt Servicing	-	78,551,842.81
2011d	Financial/Bank charges	-	-
2011e	Security	-	-
2011f	Budget planning & Statistics	-	-
2011g	Miscellaneous	15,330,828.34	-
		549,180,344.69	508,397,801.89

CAPITAL EXPENDITURE

4001	Agric. & Natural Resources	18,724,407.76	-
4002	Livestock	29,486,082.24	-
4003	Forestry	-	-
4004	Fisheries	-	-
4005	Cottage Industry	-	-
4006	Rural Electrification	-	-
4007	Commerce and Finance	-	-
4008	Rural Elect.	4,062,124.46	200,000.00
5001	Transport , Roads & Drainages	-	813,000.00
5002	Rural Water Supply	-	3,300,000.00
5003	Information	7,884,430.59	-
5004	Social Development	-	-
5005	Fire Service	-	-
6001	Works and Housing	-	-
6002	Water Resources & Supply	1,880,351.67	-
6003	Town and Country Planning	4,110,499.92	-
6004	General Administration	-	-
7001	Staff Housing	-	-
7002	Workshop Improvement	-	-
7004	planning ,Research & stat.	-	-
		66,147,896.65	4,313,000.00
	TOTAL EXPENDITURE	615,328,241.34	512,710,801.89
	Surplus/(Deficit) for the year	(9,428,353.55)	(10,464,698.41)

MADAGALI LOCAL GOVERNMENT COUNCIL
BALANCE SHEET AS AT DECEMBER 31, 2015

	NOTES	2015 =N=	2014 =N=
INVESTMENTS	2	-	-
CURRENT ASSETS			
Debtors & Prepayments	3	925,463.00	925,463.00
Cash & Bank Balances	4	5,193,072.83	25,712,298.00
		<u>6,118,535.83</u>	<u>26,637,761.00</u>
CURRENT LIABILITIES			
Bank overdraft	5	-	-
Creditors and accruals / Deposits	6	-	-
		<u>-</u>	<u>-</u>
NET ASSETS		<u>6,118,535.83</u>	<u>26,637,761.00</u>
Accumulated Fund	7	<u>6,118,535.83</u>	<u>26,637,761.00</u>

MADAGALI LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2015

	2015 =N=	2014 =N=
CASHFLOW FROM OPERATING ACTIVITIES		
Federal Government Statutory Allocation	924,257,110	1,260,001,715
Value Added Tax (VAT)	255,335,686	253,311,040
10% State Contribution	-	-
Excess Crude	17,440,598	69,410,637
Miscellaneous	40,800,111	37,376,939
Internally Generated Revenue	985,680	-
	1,238,819,185	1,620,100,331
Recurrent Expenditure	(610,788,571)	(451,902,623)
Changes in Working Capital		
Debtors / Advances	-	(925,463)
Bank Overdraft	-	-
Creditors / Advances	-	-
Net CashFlow From Operating activities	628,030,613	1,167,272,245
CASHFLOW FROM INVEST ACCT.		
Capital Expenditure	(89,371,369)	(3,730,000)
Disposal /Acquisition of Investment	-	-
Interest Received	-	-
Dividend Received	-	-
Net Cashflow from Investment Activities	(89,371,369)	(3,730,000)
CASHFLOW FROM FINANCING ACTIVITIES		
Statutory & Other Contributions	(559,178,470)	(1,140,357,120)
Long term Loan repayments		
Loan Interest Repayment		
Net Cashflow from Financing Activities	(559,178,470)	(1,140,357,120)
Net Increase / Decrease in Cash and its Equivalent for the Year	(20,519,225)	23,185,125
Opening Cash and Cash Equiv	25,712,298	2,527,173
Closing Cash and Cash Equiv	5,193,073	25,712,298

MADAGALI LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER, 2015

INCOME RECEIVED

		2015	2014
		=N=	=N=
Federal Government Statutory Allocation	8	924,257,110	1,260,001,715
Value Added Tax (VAT)	9	255,335,686	253,311,040
10% State Contribution	10	-	-
Excess Crude	11	17,440,598	69,410,637
Miscellaneous	12	40,800,111	37,376,939
Total Allocations		1,237,833,505	1,620,100,331
Internally Generated Revenue	13	985,680	-
TOTAL INCOME		1,238,819,185	1,620,100,331
Less: Statutory & Other Contributions		(559,178,470)	(1,140,357,120)
NET INCOME		679,640,715	479,743,211

RECURRENT EXPENDITURE

2001	Office of the Chairman	39,585,187.01	63,917,440.00
2002	Office of the Secretary	22,377,719.73	14,059,716.00
2003	Legislative Arm (The Council)	99,179,834.16	61,631,014.00
2004	Personnel Management	146,654,667.57	87,452,679.00
2005	Finance and Supply (Treasury)	104,199,806.40	29,660,190.00
2006	Adult Education	-	72,916,938.00
2007	Primary Health Care	-	-
2008	Agric and Natural Resources	86,514,761.74	76,735,001.00
2009	Works & Housing	95,454,043.76	32,910,471.00
2010	Consolidated Funds	1,840,544.72	
2011a	Traditional & Emirate Council	-	-

2011b	Development Area Office	-	174,757.00
2011c	Internal Debt Servicing	-	12,444,417.00
2011d	Financial/Bank charges	-	-
2011e	Security	-	-
2011f	Budget planning & Statistics	14,982,006.11	-
2011g	Miscellaneous	-	-
		610,788,571	451,902,623
CAPITAL EXPENDITURE			
4001	Agric. & Natural Resources	25,298,248.88	-
4002	Livestock	39,838,175.75	-
4003	Forestry	-	-
4004	Fisheries	-	-
4005	Cottage Industry	-	-
4006	Rural Electrification	-	-
4007	Commerce and Finance	-	-
4008	Rural Road/Health Duty	5,488,271.62	-
5001	Education	-	-
5002	Primary Health Care	-	-
5003	Information	10,652,528.50	-
5004	Social Development	-	-
5005	Fire Service	-	-
6001	Works and Housing	-	-
6002	Water Resources & Supply	2,540,513.17	-
6003	Town and Country Planning	5,553,630.93	-
6004	General Administration	-	3,730,000.00
7001	Staff Loan	-	-
7002	Workshop Improvement	-	-
7004	planning ,Research & stat.	-	-
		89,371,369	3,730,000
	TOTAL EXPENDITURE	700,159,940	455,632,623
	Surplus/(Deficit) for the year	(20,519,225)	24,110,588

MAIHA LOCAL GOVERNMENT COUNCIL
BALANCE SHEET AS AT DECEMBER 31, 2015

		2015	2014
	NOTES	=N=	=N=
INVESTMENTS	2	2,871,500.00	2,871,500.00
CURRENT ASSETS			
Debtors & Prepayments	3	-	-
Cash & Bank Balances	4	254,796.67	6,366,083.00
		<u>3,126,296.67</u>	<u>9,237,583.00</u>
CURRENT LIABILITIES			
Bank overdraft	5	-	-
Creditors and accruals / Deposits	6	12,757,495.00	12,757,495.00
		<u>12,757,495.00</u>	<u>12,757,495.00</u>
NET ASSETS		<u>(9,631,198.33)</u>	<u>(3,519,912.00)</u>
Accumulated Fund	7	<u>(9,631,198.33)</u>	<u>(3,519,912.00)</u>

MAIHA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2015

	2015 =N=	2014 =N=
CASHFLOW FROM OPERATING ACTIVITIES		
Federal Government Statutory Allocation	904,907,211.34	1,233,621,793.95
Value Added Tax (VAT)	241,932,257.19	241,149,676.56
10% State Contribution	-	-
Excess Crude	17,075,468.63	67,957,482.46
Miscellaneous	39,945,934.94	36,908,120.53
Internally Generated Revenue	246,000.00	8,544,430.00
	<u>1,204,106,872.10</u>	<u>1,588,181,503.50</u>
Recurrent Expenditure	(404,745,432.60)	(413,425,777.00)
Changes in Working Capital		
Debtors / Advances	-	-
Bank Overdraft	-	-
Creditors / Advances	-	3,222,107.00
Net CashFlow From Operating activities	<u>799,361,439.50</u>	<u>1,177,977,833.50</u>
CASHFLOW FROM INVEST ACCT.		
Capital Expenditure	(48,527,361.60)	(41,337,920.00)
Disposal /Acquisition of Investment	-	-
Interest Received	-	-
Dividend Received	-	-
Net Cashflow from Investment Activities	<u>(48,527,361.60)</u>	<u>(41,337,920.00)</u>
CASHFLOW FROM FINANCING ACTIVITIES		
Statutory & Other Contributions	(756,945,364.23)	(1,132,816,412.50)
Long term Loan repayments		
Loan Interest Repayment		
Net Cashflow from Financing Activities	<u>(756,945,364.23)</u>	<u>(1,132,816,412.50)</u>
Net Increase / Decrease in Cash and its Equivalent for the Year	(6,111,286.33)	3,823,501.00
Opening Cash and Cash Equiv	6,366,083.00	2,542,582.00
Closing Cash and Cash Equiv	<u>254,796.67</u>	<u>6,366,083.00</u>

MAIHA LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER, 2015

INCOME RECEIVED		2015	2014
		=N=	=N=
Federal Government Statutory Allocation	8	904,907,211.34	1,233,621,793.95
Value Added Tax (VAT)	9	241,932,257.19	241,149,676.56
10% State Contribution	10	-	-
Excess Crude	11	17,075,468.63	67,957,482.46
Miscellaneous	12	39,945,934.94	36,908,120.53
Total Allocations		1,203,860,872.10	1,579,637,073.50
Internally Generated Revenue	13	246,000.00	8,544,430.00
TOTAL INCOME		1,204,106,872.10	1,588,181,503.50
Less: Statutory & Other Contributions		(756,945,364.23)	(1,132,816,412.50)
NET INCOME		447,161,507.87	455,365,091.00

RECURRENT EXPENDITURE

2001	Office of the Chairman	25,230,394.29	108,064,814.00
2002	Office of the Secretary	15,116,165.80	12,683,785.00
2003	Legislative Arm (The Council)	66,691,403.98	69,377,548.00
2004	Personnel Management	94,222,807.66	71,215,739.00
2005	Finance and Supply (Treasury)	69,837,702.94	37,952,193.00
2006	Adult Education	-	30,000.00
2007	Primary Health Care	-	1,477,104.00
2008	Agric and Natural Resources	59,456,888.95	45,611,972.00
2009	Works & Housing	62,697,886.41	48,524,618.00
2010	Consolidated Funds	999,389.18	4,185,949.00
2011a	Traditional & Emirate Council	-	3,025,000.00
2011b	Development Area Office	-	6,277,055.00
2011c	Internal Debt Servicing	-	5,000,000.00
2011d	Financial/Bank charges	10,492,793.40	-
2011e	Security	-	
2011f	Budget planning & Statistics	-	
2011g	Miscellaneous	-	
		404,745,432.60	413,425,777.00

CAPITAL EXPENDITURE

4001	Agric. & Natural Resources	13,736,583.51	3,920,000.00
4002	Livestock	21,631,553.65	-
4003	Forestry	-	-
4004	Fisheries	-	-
4005	Cottage Industry	-	-
4006	Rural Electrification	-	-
4007	Commerce and Finance	-	4,100,000.00
4008	Rural Road/Health Duty	2,980,052.17	150,000.00
5001	Education	-	-
5002	Primary Health Care	-	850,000.00
5003	Information	5,784,169.01	3,720,000.00
5004	Social Development	-	5,960,000.00
5005	Fire Service	-	-
6001	Works and Housing	-	1,265,470.00
6002	Water Resources & Supply	1,379,461.94	6,902,450.00
6003	Town and Country Planning	3,015,541.33	-
6004	General Administration	-	11,770,000.00
7001	Staff Housing	-	2,700,000.00
7002	Workshop Improvement	-	-
7004	planning ,Research & stat.	-	-
		48,527,361.60	41,337,920.00
	TOTAL EXPENDITURE	453,272,794.20	454,763,697.00
	Surplus/(Deficit) for the year	(6,111,286.33)	601,394.00

**MAIHA LOCAL GOVERNMENT COUNCIL
NOTES TO THE ACCOUNT FOR THE YEAR ENDED
31ST DECEMBER, 2015**

MAYO BELWA LOCAL GOVERNMENT COUNCIL

BALANCE SHEET AS AT DECEMBER 31, 2015

**MAYO BELWA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**MAYO BELWA LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**MAYO BELWA LOCAL GOVERNMENT COUNCIL
NOTES TO THE ACCOUNT FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**MICHIKA LOCAL GOVERNMENT
COUNCIL
BALANCE SHEET AS AT DECEMBER 31, 2015**

**MICHIKA LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**MICHIKA LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**MICHIKA LOCAL GOVERNMENT COUNCIL
NOTES TO THE ACCOUNT FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**MUBI NORTH LOCAL GOVERNMENT
COUNCIL
BALANCE SHEET AS AT DECEMBER 31, 2015**

**MUBI NORTH LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**MUBI NORTH LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**MUBI NORTH LOCAL GOVERNMENT COUNCIL
NOTES TO THE ACCOUNT FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**MUBI SOUTH LOCAL GOVERNMENT
COUNCIL
BALANCE SHEET AS AT DECEMBER 31, 2015**

**MUBI SOUTH LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**MUBI SOUTH LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**MUBI SOUTH LOCAL GOVERNMENT COUNCIL
NOTES TO THE ACCOUNT FOR THE YEAR ENDED
31ST DECEMBER, 2015**

NUMAN LOCAL GOVERNMENT COUNCIL
BALANCE SHEET AS AT DECEMBER 31, 2015

**NUMAN LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**NUMAN LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**NUMAN LOCAL GOVERNMENT COUNCIL
NOTES TO THE ACCOUNT FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**SHELLENG LOCAL GOVERNMENT
COUNCIL
BALANCE SHEET AS AT DECEMBER 31, 2015**

**SHELLENG LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**SHELLENG LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**SHELLENG LOCAL GOVERNMENT COUNCIL
NOTES TO THE ACCOUNT FOR THE YEAR ENDED
31ST DECEMBER, 2015**

SONG LOCAL GOVERNMENT COUNCIL
BALANCE SHEET AS AT DECEMBER 31, 2015

**SONG LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**SONG LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**SONG LOCAL GOVERNMENT COUNCIL
NOTES TO THE ACCOUNT FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**TOUNGO LOCAL GOVERNMENT
COUNCIL
BALANCE SHEET AS AT DECEMBER 31, 2015**

**TOUNGO LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**TOUNGO LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**TOUNGO LOCAL GOVERNMENT COUNCIL
NOTES TO THE ACCOUNT FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**YOLA NORTH LOCAL GOVERNMENT
COUNCIL
BALANCE SHEET AS AT DECEMBER 31, 2015**

**YOLA NORTH LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**YOLA NORTH LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**YOLA NORTH LOCAL GOVERNMENT COUNCIL
NOTES TO THE ACCOUNT FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**YOLA SOUTH LOCAL GOVERNMENT
COUNCIL
BALANCE SHEET AS AT DECEMBER 31, 2015**

**YOLA SOUTH LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**YOLA SOUTH LOCAL GOVERNMENT COUNCIL
INCOME AND EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**YOLA SOUTH LOCAL GOVERNMENT COUNCIL
NOTES TO THE ACCOUNT FOR THE YEAR ENDED
31ST DECEMBER, 2015**

**CONSOLIDATED FINANCIAL STATEMENTS AND
SCHEDULE TO THE REVIEWED ACCOUNTS OF THE
37 STATE DEVELOPMENT AREAS OF ADAMAWA STATE**

FOR THE YEAR ENDED

31ST DECEMBER, 2015

ADAMAWA STATE DEVELOPMENT AREA
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER
31ST 2015

	NOTES	2014	2013
		N	N
<u>Cash flow from Operating Activities Receipts</u>			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	545,958,751	1,169,495,499
VAT	5	-	-
Statutory Allocation	6	1,774,464	-
Miscellaneous	7	8,583,780	52,277,706
Total Receipt		556,316,995	1,221,773,205
<u>Payments</u>			
Personal Emoluments	8	(211,477,684)	(368,674,064)
General Administration		(197,385,937)	(241,828,384)
Health		-	-
Works and Housing		-	(1,228,417)
Education		-	-
Agric and Natural Resources		(4,596,740)	(16,468,543)
Finance		(91,016,212)	(215,188,348)
Other of General Nature	9	(88,327,495)	(184,951,997)
Total Payments		(592,804,068)	(23,670,860)
		-	-
Net Cash Flow from Operating Activities		(36,487,073)	1,198,102,345
<u>Cash Flow from Investment Activities</u>			
Purchase/Construction of Assets	10	(65,183,932)	(187,851,975)
Purchase of Financial Market Instruments		-	(6,267,640)
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		(65,183,932)	(28,458,786)
<u>Cash Flow from Financing Activities</u>			
Proceeds from Loan and Other Borrowings	11	(500,000)	-
Dividends Received	12	-	-
Repayment of Loans	13	(7,395,607)	-
Net Cash Flow from Financing Activities		(7,895,607)	-
		-	-
Net Increase/Decrease in Cash and its Equivalent		32,438	542,078
Cash and Cash Equivalent as at 1/1/2014		685,942	10,712,404
Cash and Cash Equivalent as at 31st/12/2014		718,380	11,254,482

ADAMAWA STATE DEVELOPMENT AREA
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR
ENDED 31ST DECEMBER, 2015

		2014	2013
	NOTES		
		N	N
ASSETS			
Cash and Bank Balances	14	718,380	11,254,482
Investment	15	-	-
Advances	16	-	-
Others	17	-	-
		718,380	11,254,482
LIABILITIES			
Deposits	18	551,852	325,712
Loans	19	-	-
General Revenue Balance	20	166,528	10,928,770
		718,380	11,254,482

ADAMAWA STATE DEVELOPMENT AREA
CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE FOR THE
ENDED 31ST DECEMBER, 2015

	NOTES	2014	2013
		N	N
Opening Balance		-	10,712,404
Add: Revenue		-	-
Com. Tax	21	-	-
Rate	22	-	-
Fines, fees & licenses	23	-	-
Earnings & Sales	24	-	-
Rent on govt. property	25	-	-
Interest & dividends	26	-	-
Grants & Subvention	27	44,270,962	41,959,320
Statutory allocation	28	-	-
Miscellaneous rev	29	7,289,204	-
TOTAL REVENUE (A)		51,560,166	52,671,724
Less: Recurrent expenditure			
Office of the Chairman	30	(15,270,920)	(10,796,893)
Office of Secretary	31	(6,050,100)	(3,449,595)
General admin	32	(3,110,574)	(2,718,200)
Finance	33	(5,240,000)	(2,496,202)
Education	34	-	-
Health	35	-	-
Works & housing	36	-	-
Consolidated charges	37	(5,198,262)	(2,819,139)
Debt service	38	(1,390,831)	(1,390,831)
TOTAL REC EXP (B)		(31,020,687)	(23,670,860)
CAPITAL EXPENDITURE			-
Agriculture	39	(3,664,560)	(7,624,950)
Livestock	40	-	-
Fisheries	41	-	-
Forestry	42	-	-
Industry	43	-	-
Commerce	44	-	-
Home economics	45	-	-
Rural roads & environment	46	(2,675,350)	(11,095,426)
Rural water supply	47	-	-
Land and survey	48	-	-
Education	49	-	-
Information & youth Dev.	50	-	-
Social Amenities	51	(7,161,985)	(4,640,460)
Health & social services	52	(3,165,911)	(5,097,950)
Total capital expenditure (c)		(16,667,806)	(28,458,786)
Total expenditure (b+c)		(47,688,493)	(52,129,646)
Closing balance [a-(b+c)]		3,871,673	542,078

BELEL SARAU STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
<u>Cash flow from Operating Activities</u>			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	1,915,129.00
Statutory Allocation	7	5,141,977.00	22,476,862.00
Less Statutory/Contributions		-	-
Total Receipts		5,141,977.00	24,391,991.00
<u>Payments</u>			
Office of Chairman	8	(1,123,586.57)	(9,767,937.00)
Office of Secretary		(2,237,802.12)	(1,682,908.00)
The Local Govt. Council		-	(357,750.00)
Personnel Management		-	(2,740,782.00)
Finance		(863,000.00)	-
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		(55,000.00)	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		(1,044,587.67)	-
Debt Service		-	(3,000,000.00)
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(5,323,976.36)	(17,549,377.00)
Surplus/(Deficit)		(181,999.36)	6,842,614.00
<u>Movement in Working Capital</u>			
Movement in Current Assets		112,037.38	-
Movement in Current Liabilities		70,636.70	-
Net Cash Flow from Operating Activities		674.72	6,842,614.00
<u>Cash Flow From Investment Activities</u>			
Purchase/Construction of Asset	10	-	(8,454,441.00)
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	(8,454,441.00)
<u>Cash Flow from Financial Activities</u>			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		674.72	(1,611,827.00)
Cash and cash equivalent as at 1/1/2015		4,966,289.00	6,578,116.00
Cash and cash equivalent as at 31st 12/2015		4,966,963.72	4,966,289.00

BELEL SORAU STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
		=N=	=N=
ASSETS			
Cash and Bank Balances	14	4,966,963.72	4,966,289.00
Investments	15	-	-
Advances	16	(112,037.38)	-
Others	17	-	-
		4,854,926.34	4,966,289.00
LIABILITIES			
Deposits	18	230,940.70	160,304.00
Loans	19	-	-
General Revenue Balances	20	4,623,985.64	4,805,985.00
		4,854,926.34	4,966,289.00

BELEL SORAU STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Micellaneous Revenue	28	-	1,915,129.00
Statutory Allocations	29	5,141,977.00	22,476,862.00
Less Statutory/Contributions		-	-
Total Revenue (a)		5,141,977.00	24,391,991.00
RECURRENT EXPENDITURE			
Office of Chairman	30	1,123,586.57	9,767,937.00
Office of Secretary	31	2,237,802.12	1,682,908.00
The Local Govt. Council	32	-	357,750.00
Personnel Management	33	-	2,740,782.00
Finance	34	863,000.00	-
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	55,000.00	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	1,044,587.67	-
Debt Service	42	-	3,000,000.00
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		5,323,976.36	17,549,377.00

CAPITAL EXPENDITURE			
Economic Sector	NOTES	ACTUAL 2015	ACTUAL 2014
Head 4001 Agriculture and Rural Development	49	-	150,000.00
Head 4002 Livestocks	50	-	-
Head 4003 Forestry	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Transport (Roads and Bridges)	56	-	7,646,441.00
		-	7,796,441.00
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 Social Development, Sports and Culture	60	-	658,000.00
Head 5005 Fire Service	61	-	-
		-	658,000.00
Area Development Sector			
Head 6001 Water Resources and Water Supply	62	-	-
Head 6002 Environment, Sewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 Staff Housing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	8,454,441.00
Total Expenditure (b+c)		5,323,976.36	26,003,818.00
Capital Receipts		-	-
SURPLUS		(181,999.36)	(1,611,827.00)

BARE IMBURU STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	1,671.44	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	3,821,430.71	-
Less Statutory/Contributions		-	-
Total Receipts		3,823,102.15	-
Payments			
Office of Chairman	8	(630,000.00)	-
Office of Secretary		(1,459,393.41)	-
The Local Govt. Council		-	-
Personnel Management		(490,000.00)	-
Finance		(1,087,500.00)	-
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		(120,000.00)	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	-
Debt Service		-	-
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(3,786,893.41)	-
Surplus		36,208.74	-
Movement in Working Capital			
Movement in Current Assets		(20,000.00)	-
Movement in Current Liabilities		1,000.00	-
Net Cash Flow from Operating Activities		17,208.74	-
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	-
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		17,208.74	-
Cash and cash equivalent as at 1/1/2015		-	-
Cash and cash equivalent as at 31st 12/2015		17,208.74	-

BARE IMBURU STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	17,208.74	-
Investments	15	-	-
Advances	16	20,000.00	-
Others	17	-	-
		37,208.74	-
LIABILITIES			
Deposits	18	1,000.00	-
Loans	19	-	-
General Revenue Balances	20	36,208.74	-
		37,208.74	-

BARE IMBURU STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	1,671.44	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Micellaneous Revenue	28	-	-
Statutory Allocations	29	3,821,430.71	-
Less Statutory/Contributions		-	-
Total Revenue (a)		3,823,102.15	-
RECURRENT EXPENDITURE			
Office of Chairman	30	630,000.00	-
Office of Secretary	31	1,459,393.41	-
The Local Govt. Council	32	-	-
Personnel Management	33	490,000.00	-
Finance	34	1,087,500.00	-
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	120,000.00	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		3,786,893.41	-

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Resources and Water Supply	62	-	-
Head 6002 Environment, Sewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 Staff Housing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	-
Total Expenditure (b+c)		3,786,893.41	-
Capital Receipts		-	-
SURPLUS		36,208.74	-

BIDOMA STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	3,767,000.00	12,426,212.00
Less Statutory/Contributions		-	-
Total Receipts		3,767,000.00	12,426,212.00
Payments			
Office of Chairman	8	(690,587.00)	(5,585,000.00)
Office of Secretary		(1,917,186.00)	(1,332,831.00)
The Local Govt. Council		-	(989,694.00)
Personnel Management		-	(2,050,000.00)
Finance		(846,066.48)	-
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	(2,120,000.00)
Works, Housing, Land and Survey		-	(17,131.00)
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	-
Debt Service		-	-
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(3,453,839.48)	(12,094,656.00)
Surplus		313,160.52	331,556.00
Movement in Working Capital			
Movement in Current Assets		(100,000.00)	-
Movement in Current Liabilities		26,510.70	(285,310.00)
Net Cash Flow from Operating Activities		239,671.22	46,246.00
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	(530,600.00)
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	(530,600.00)
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		239,671.22	(484,354.00)
Cash and cash equivalent as at 1/1/2015		293,656.00	778,010.00
Cash and cash equivalent as at 31st 12/2015		533,327.22	293,656.00

BIDOMA STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	533,327.22	293,656.00
Investments	15	-	-
Advances	16	100,000.00	-
Others	17	-	-
		633,327.22	293,656.00
LIABILITIES			
Deposits	18	26,510.70	-
Loans	19	-	-
General Revenue Balances	20	606,816.52	293,656.00
		633,327.22	293,656.00

BIDOMA STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Micellaneous Revenue	28	-	-
Statutory Allocations	29	3,767,000.00	12,426,212.00
Less Statutory/Contributions		-	-
Total Revenue (a)		3,767,000.00	12,426,212.00
RECURRENT EXPENDITURE			
Office of Chairman	30	690,587.00	5,585,000.00
Office of Secretary	31	1,917,186.00	1,332,831.00
The Local Govt. Council	32	-	989,694.00
Personnel Management	33	-	2,050,000.00
Finance	34	846,066.48	-
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	2,120,000.00
Works, Housing, Land and Survey	38	-	17,131.00
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas /Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		3,453,839.48	12,094,656.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fis heries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural E lectricification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (R oads and Bridges)	56	-	530,600.00
		-	530,600.00
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire S ervice	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 C ommunity development	65	-	-
		-	-
Administration Sector			
Head 7001 G eneral Adminis tration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 R epayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	530,600.00
Total Expenditure (b+c)		3,453,839.48	12,625,256.00
Capital Receipts		-	-
SURPLUS		313,160.52	(199,044.00)

BORRONG STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	5,542,786.75	10,285,497.00
Less Statutory/Contributions		-	-
Total Receipts		5,542,786.75	10,285,497.00
Payments			
Office of Chairman	8	(777,225.16)	(2,830,174.00)
Office of Secretary		(1,900,880.00)	(1,800,352.00)
The Local Govt. Council		-	(1,720,000.00)
Personnel Management		(746,500.00)	(1,135,493.00)
Finance		(1,112,425.00)	-
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	(3,255,534.00)
Debt Service		(49,924.72)	(760,057.00)
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(4,586,954.88)	(11,501,610.00)
Surplus		955,831.87	(1,216,113.00)
Movement in Working Capital			
Movement in Current Assets		-	(319,103.00)
Movement in Current Liabilities		26,304.00	(590,717.00)
Net Cash Flow from Operating Activities		982,135.87	(2,125,933.00)
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	(363,600.00)
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	(363,600.00)
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		982,135.87	(2,489,533.00)
Cash and cash equivalent as at 1/1/2015		(1,621,213.00)	868,320.00
Cash and cash equivalent as at 31st 12/2015		(639,077.13)	(1,621,213.00)

BORRONG STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	(639,077.13)	(1,621,213.00)
Investments	15	-	-
Advances	16	319,103.00	319,103.00
Others	17	-	-
		(319,974.13)	(1,302,110.00)
LIABILITIES			
Deposits	18	40,772.00	14,468.00
Loans	19	-	-
General Revenue Balances	20	(360,746.13)	(1,316,578.00)
		(319,974.13)	(1,302,110.00)

BORRONG STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Miscellaneous Revenue	28	-	-
Statutory Allocations	29	5,542,786.75	10,285,497.00
Less Statutory/Contributions		-	-
Total Revenue (a)		5,542,786.75	10,285,497.00
RECURRENT EXPENDITURE			
Office of Chairman	30	777,225.16	2,830,174.00
Office of Secretary	31	1,900,880.00	1,800,352.00
The Local Govt. Council	32	-	1,720,000.00
Personnel Management	33	746,500.00	1,135,493.00
Finance	34	1,112,425.00	-
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	3,255,534.00
Debt Service	42	49,924.72	760,057.00
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total RecurrentEx (b)		4,586,954.88	11,501,610.00

CAPITAL EXPENDITURE			
Economic Sector	NOTES	ACTUAL 2015	ACTUAL 2014
Head 4001 Agriculture and Rural Development	49	-	363,600.00
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Transport (Roads and Bridges)	56	-	-
		-	363,600.00
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 Social Development, Sports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Resources and Water Supply	62	-	-
Head 6002 Environment, Sewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 Staff Housing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	363,600.00
Total Expenditure (b+c)		4,586,954.88	11,865,210.00
Capital Receipts		-	-
SURPLUS		955,831.87	(1,579,713.00)

DAWARE STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	2,640,000.00
Statutory Allocation	7	3,475,250.00	17,289,630.00
Less Statutory/Contributions		-	-
Total Receipts		3,475,250.00	19,929,630.00
Payments			
Office of Chairman	8	-	(4,505,264.00)
Office of Secretary		-	(3,154,525.00)
The Local Govt. Council		-	(3,096,760.00)
Personnel Management		-	(4,352,635.00)
Finance		(3,585,285.00)	(1,255,431.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	-
Debt Service		(238,754.59)	-
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(3,824,039.59)	(16,364,615.00)
Surplus		(348,789.59)	3,565,015.00
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		173,000.00	70,678.00
Net Cash Flow from Operating Activities		(175,789.59)	3,635,693.00
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	(3,558,325.00)
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	(3,558,325.00)
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		(175,789.59)	77,368.00
Cash and cash equivalent as at 1/1/2015		253,786.00	176,418.00
Cash and cash equivalent as at 31st 12/2015		77,996.41	253,786.00

DAWARE STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	77,996.41	253,786.00
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		77,996.41	253,786.00
LIABILITIES			
Deposits	18	349,418.00	176,418.00
Loans	19	-	-
General Revenue Balances	20	(271,421.59)	77,368.00
		77,996.41	253,786.00

DAWARE STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Micellaneous Revenue	28	-	2,640,000.00
Statutory Allocations	29	3,475,250.00	17,289,630.00
Less Statutory/Contributions		-	-
Total Revenue (a)		3,475,250.00	19,929,630.00
RECURRENT EXPENDITURE			
Office of Chairman	30	-	4,505,264.00
Office of Secretary	31	-	3,154,525.00
The Local Govt. Council	32	-	3,096,760.00
Personnel Management	33	-	4,352,635.00
Finance	34	3,585,285.00	1,255,431.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	238,754.59	-
Security	43	-	-
Other of General Nature			
Intervention and Support/Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		3,824,039.59	16,364,615.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	1,853,450.00
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fis heries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural E lectrication	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (R oads and Bridges)	56	-	1,279,350.00
		-	3,132,800.00
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire S ervice	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	425,525.00
Head 6002 E nvironment, S ewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	425,525.00
Administration Sector			
Head 7001 General Adminis tration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interes t	69	-	-
		-	-
Total Capital Expenditure (c)		-	3,558,325.00
Total Expenditure (b+c)		3,824,039.59	19,922,940.00
Capital Receipts		-	-
SURPLUS		(348,789.59)	6,690.00

DUMNE STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	19,913,633.00
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	3,444,992.00	-
Less Statutory/Contributions		-	-
Total Receipts		3,444,992.00	19,913,633.00
Payments			
Office of Chairman	8	(1,724,964.54)	(6,036,742.00)
Office of Secretary		(74,226.58)	(3,413,859.00)
The Local Govt. Council		-	-
Personnel Management		(253,000.00)	(3,355,922.00)
Finance		(1,384,266.36)	(4,104,769.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	(3,934,686.00)
Debt Service		-	-
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(3,436,457.48)	(20,845,978.00)
Surplus		8,534.52	(932,345.00)
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		-	(252,663.00)
Net Cash Flow from Operating Activities		8,534.52	(1,185,008.00)
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	(4,352,343.00)
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	(4,352,343.00)
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		8,534.52	(5,537,351.00)
Cash and cash equivalent as at 1/1/2015		147,299.00	5,684,650.00
Cash and cash equivalent as at 31st 12/2015		155,833.52	147,299.00

DUMNE STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	155,833.52	147,299.00
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		155,833.52	147,299.00
LIABILITIES			
Deposits	18	-	-
Loans	19	-	-
General Revenue Balances	20	155,833.52	147,299.00
		155,833.52	147,299.00

DUMNE STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	19,913,633.00
Miscellaneous Revenue	28	-	-
Statutory Allocations	29	3,444,992.00	-
Less Statutory/Contributions		-	-
Total Revenue (a)		3,444,992.00	19,913,633.00
RECURRENT EXPENDITURE			
Office of Chairman	30	1,724,964.54	6,036,742.00
Office of Secretary	31	74,226.58	3,413,859.00
The Local Govt. Council	32	-	-
Personnel Management	33	253,000.00	3,355,922.00
Finance	34	1,384,266.36	4,104,769.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	3,934,686.00
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		3,436,457.48	20,845,978.00

CAPITAL EXPENDITURE			
Economic Sector	NOTES	ACTUAL 2015	ACTUAL 2014
Head 4001 Agriculture and Rural Development	49	-	2,570,988.00
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fis heries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural E lectricification	54	-	-
Head 4007 commerce, Finance, C ooperative	55	-	-
Head 4008 Trans port (R oads and Bridges)	56	-	1,323,669.00
		-	3,894,657.00
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	457,686.00
Head 5005 Fire S ervice	61	-	-
		-	457,686.00
Area Development Sector			
Head 6001 Water Resources and Water Supply	62	-	-
Head 6002 Environment, S ewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 Staff Housing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	4,352,343.00
Total Expenditure (b+c)		3,436,457.48	25,198,321.00
Capital Receipts		-	-
SURPLUS		8,534.52	(5,284,688.00)

GANGDU STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	35,292,119.00
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	-	-
Less Statutory/Contributions		-	-
Total Receipts		-	35,292,119.00
Payments			
Office of Chairman	8	-	(14,265,940.00)
Office of Secretary		-	(11,871,645.00)
The Local Govt. Council		-	-
Personnel Management		-	-
Finance		-	-
Education		-	-
Medical and Health Services		-	(7,135,170.00)
Agric., Natural Resources and Social Dev.		-	(2,802,001.00)
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	-
Debt Service		-	-
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		-	(36,074,756.00)
Surplus		-	(782,637.00)
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		-	(421,485.00)
Net Cash Flow from Operating Activities		-	(1,204,122.00)
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	-
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		-	(1,204,122.00)
Cash and cash equivalent as at 1/1/2015		(505,547.00)	698,575.00
Cash and cash equivalent as at 31st 12/2015		(505,547.00)	(505,547.00)

GANGDU STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
<u>ASSETS</u>			
Cash and Bank Balances	14	(505,547.00)	(505,547.00)
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		<u>(505,547.00)</u>	<u>(505,547.00)</u>
<u>LIABILITIES</u>			
Deposits	18	-	-
Loans	19	-	-
General Revenue Balances	20	(505,547.00)	(505,547.00)
		<u>(505,547.00)</u>	<u>(505,547.00)</u>

GANGDU STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	35,292,119.00
Micellaneous Revenue	28	-	-
Statutory Allocations	29	-	-
Less Statutory/Contributions		-	-
Total Revenue (a)		-	35,292,119.00
RECURRENT EXPENDITURE			
Office of Chairman	30	-	14,265,940.00
Office of Secretary	31	-	11,871,645.00
The Local Govt. Council	32	-	-
Personnel Management	33	-	-
Finance	34	-	-
Education	35	-	-
Medical and Health Services	36	-	7,135,170.00
Agric., Natural Resources and Social Dev.	37	-	2,802,001.00
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governr	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		-	36,074,756.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Forestry	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Transport (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 Social Development, Sports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Resources and Water Supply	62	-	-
Head 6002 Environment, Sewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 Staff Housing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	-
Total Expenditure (b+c)		-	36,074,756.00
Capital Receipts		-	-
SURPLUS		-	(782,637.00)

GANYE EAST STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015		2014	
		N		N	
Cash flow from Operating Activities					
Receipts					
Internally Generated Revenue	3		-		-
Grants and Subventions	4		-		-
Donation and Support	5		-		-
Miscellaneous	6		-		-
Statutory Allocation	7		-		-
Less Statutory/Contributions			-		-
Total Receipts			-		-
Payments					
Office of Chairman	8		-		-
Office of Secretary			-		-
The Local Govt. Council			-		-
Personnel Management			-		-
Finance			-		-
Education			-		-
Medical and Health Services			-		-
Agric., Natural Resources and Social Dev.			-		-
Works, Housing, Land and Survey			-		-
Traditional Offices			-		-
Miscellaneous			-		-
Consolidated Charges			-		-
Debt Service			-		-
Security			-		-
Intervention and Support /Dev. Areas/Governments			-		-
Other of General Nature	9		-		-
Budget Department			-		-
Total Payments			-		-
Surplus			-		-
Movement in Working Capital					
Movement in Current Assets			-		-
Movement in Current Liabilities			-		-
Net Cash Flow from Operating Activities			-		-
Cash Flow From Investment Activities					
Purchase/Construction of Asset	10		-		-
Purchase of Financial Market Instruments			-		-
Proceeds from Sale of Assets			-		-
Net Cash Flow from Investing Activities			-		-
Cash Flow from Financial Activities					
proceeds from loan and other Borrowings	11		-		-
Dividends Received	12		-		-
Repayment of Loans	13		-		-
Net Cash from financing Activities			-		-
Net Increase/Decrease in Cash and Its Equivalent			-		-
Cash and cash equivalent as at 1/1/2015			-		-
Cash and cash equivalent as at 31st 12/2015			-		-

GANYE EAST STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
<u>ASSETS</u>			
Cash and Bank Balances	14	-	-
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		-	-
<u>LIABILITIES</u>			
Deposits	18	-	-
Loans	19	-	-
General Revenue Balances	20	-	-
		-	-

GANYE EAST STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Miscellaneous Revenue	28	-	-
Statutory Allocations	29	-	-
Less Statutory/Contributions		-	-
Total Revenue (a)		-	-
RECURRENT EXPENDITURE			
Office of Chairman	30	-	-
Office of Secretary	31	-	-
The Local Govt. Council	32	-	-
Personnel Management	33	-	-
Finance	34	-	-
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support/Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		-	-

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fis heries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural E lectricification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (R oads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire S ervice	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Adminis tration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)			
Total Expenditure (b+c)		-	-
Capital Receipts		-	-
SURPLUS		-	-

GARKIDA STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	1,729,386.00
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	3,924,471.00	16,597,102.00
Less Statutory/Contributions		-	-
Total Receipts		3,924,471.00	18,326,488.00
Payments			
Office of Chairman	8	(1,700,000.00)	(4,710,709.00)
Office of Secretary		(2,179,450.12)	(2,251,125.00)
The Local Govt. Council		-	-
Personnel Management		(1,001,205.00)	(2,787,000.00)
Finance		(1,311,033.92)	(2,426,000.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	(895,049.00)
Works, Housing, Land and Survey		-	(690,016.00)
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	-
Debt Service		-	-
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(6,191,689.04)	(13,759,899.00)
Surplus		(2,267,218.04)	4,566,589.00
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		-	75,885.00
Net Cash Flow from Operating Activities		(2,267,218.04)	4,642,474.00
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	(2,762,093.00)
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	(2,762,093.00)
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		(2,267,218.04)	1,880,381.00
Cash and cash equivalent as at 1/1/2015		3,609,767.00	1,729,386.00
Cash and cash equivalent as at 31st 12/2015		1,342,548.96	3,609,767.00

GARKIDA STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
<u>ASSETS</u>			
Cash and Bank Balances	14	1,342,548.96	3,609,767.00
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		<u>1,342,548.96</u>	<u>3,609,767.00</u>
<u>LIABILITIES</u>			
Deposits	18	221,696.00	221,696.00
Loans	19	-	-
General Revenue Balances	20	1,120,852.96	3,388,071.00
		<u>1,342,548.96</u>	<u>3,609,767.00</u>

GARKIDA STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	1,729,386.00
Miscellaneous Revenue	28	-	-
Statutory Allocations	29	3,924,471.00	16,597,102.00
Less Statutory/Contributions		-	-
Total Revenue (a)		3,924,471.00	18,326,488.00
RECURRENT EXPENDITURE			
Office of Chairman	30	1,700,000.00	4,710,709.00
Office of Secretary	31	2,179,450.12	2,251,125.00
The Local Govt. Council	32	-	-
Personnel Management	33	1,001,205.00	2,787,000.00
Finance	34	1,311,033.92	2,426,000.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	895,049.00
Works, Housing, Land and Survey	38	-	690,016.00
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		6,191,689.04	13,759,899.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	380,093.00
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fis heries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (Roads and Bridges)	56	-	-
		-	380,093.00
Social Services Sector			
Head 5001 E ducation	57	-	1,982,000.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	400,000.00
Head 5005 Fire S ervice	61	-	-
		-	2,382,000.00
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 G eneral Adminis tration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	2,762,093.00
Total Expenditure (b+c)		6,191,689.04	16,521,992.00
Capital Receipts		-	-
SURPLUS		(2,267,218.04)	1,804,496.00

GAYA CENTRAL STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	970,090.00
Statutory Allocation	7	4,322,595.00	20,324,359.00
Less Statutory/Contributions		-	-
Total Receipts		4,322,595.00	21,294,449.00
Payments			
Office of Chairman	8	(1,175,428.34)	(5,870,000.00)
Office of Secretary		(1,996,414.49)	(6,564,094.00)
The Local Govt. Council		-	(562,016.00)
Personnel Management		(456,000.00)	(1,935,000.00)
Finance		(150,000.00)	(1,407,452.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	(92,548.00)
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	-
Debt Service		(548,496.53)	-
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(4,326,339.36)	(16,431,110.00)
Surplus		(3,744.36)	4,863,339.00
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		-	-
Net Cash Flow from Operating Activities		(3,744.36)	4,863,339.00
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	(5,292,096.00)
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	(5,292,096.00)
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		(3,744.36)	(428,757.00)
Cash and cash equivalent as at 1/1/2015		541,333.00	970,090.00
Cash and cash equivalent as at 31st 12/2015		537,588.64	541,333.00

GAYA CENTRAL STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	537,588.64	541,333.00
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		537,588.64	541,333.00
LIABILITIES			
Deposits	18	234,063.00	234,063.00
Loans	19	-	-
General Revenue Balances	20	303,525.64	307,270.00
		537,588.64	541,333.00

GAYA CENTRAL STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Miscellaneous Revenue	28	-	970,090.00
Statutory Allocations	29	4,322,595.00	20,324,359.00
Less Statutory/Contributions		-	-
Total Revenue (a)		4,322,595.00	21,294,449.00
RECURRENT EXPENDITURE			
Office of Chairman	30	1,175,428.34	5,870,000.00
Office of Secretary	31	1,996,414.49	6,564,094.00
The Local Govt. Council	32	-	562,016.00
Personnel Management	33	456,000.00	1,935,000.00
Finance	34	150,000.00	1,407,452.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	92,548.00
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	548,496.53	-
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governm	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		4,326,339.36	16,431,110.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fis heries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (Roads and Bridges)	56	-	2,975,000.00
		-	2,975,000.00
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	2,317,096.00
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	2,317,096.00
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interes t	69	-	-
		-	-
Total Capital Expenditure (c)		-	5,292,096.00
Total Expenditure (b+c)		4,326,339.36	21,723,206.00
Capital Receipts		-	-
SURPLUS		(3,744.36)	(428,757.00)

GENGLE STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	5,114,000.00	-
Less Statutory/Contributions		-	-
Total Receipts		5,114,000.00	-
Payments			
Office of Chairman	8	(400,000.00)	-
Office of Secretary		(2,763,825.56)	-
The Local Govt. Council		-	-
Personnel Management		-	-
Finance		(1,957,546.22)	-
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	-
Debt Service		-	-
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(5,121,371.78)	-
Surplus		(7,371.78)	-
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		15,293.92	-
Net Cash Flow from Operating Activities		7,922.14	-
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	-
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		7,922.14	-
Cash and cash equivalent as at 1/1/2015		-	-
Cash and cash equivalent as at 31st 12/2015		7,922.14	-

GENGLE STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
<u>ASSETS</u>			
Cash and Bank Balances	14	7,922.14	-
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		7,922.14	-
<u>LIABILITIES</u>			
Deposits	18	15,293.92	-
Loans	19	-	-
General Revenue Balances	20	(7,371.78)	-
		7,922.14	-

GENGLE STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Micellaneous Revenue	28	-	-
Statutory Allocations	29	5,114,000.00	-
Less Statutory/Contributions		-	-
Total Revenue (a)		5,114,000.00	-
RECURRENT EXPENDITURE			
Office of Chairman	30	400,000.00	-
Office of Secretary	31	2,763,825.56	-
The Local Govt. Council	32	-	-
Personnel Management	33	-	-
Finance	34	1,957,546.22	-
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governm	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		5,121,371.78	-

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire S ervice	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Adminis tration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 R epayment of Loans and Interes t	69	-	-
		-	-
Total Capital Expenditure (c)		-	-
Total Expenditure (b+c)		5,121,371.78	-
Capital Receipts		-	-
SURPLUS		(7,371.78)	-

GURIN STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	20,484,167.00
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	5,510,000.00	-
Less Statutory/Contributions		-	-
Total Receipts		5,510,000.00	20,484,167.00
Payments			
Office of Chairman	8	(350,872.95)	(3,942,378.00)
Office of Secretary		(2,460,222.93)	(2,777,500.00)
The Local Govt. Council		-	-
Personnel Management		(962,000.00)	(1,078,755.00)
Finance		(1,695,058.71)	(2,746,788.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	(4,331,838.00)
Debt Service		-	(878,908.00)
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(5,468,154.59)	(15,756,167.00)
Surplus		41,845.41	4,728,000.00
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		10,597.32	-
Net Cash Flow from Operating Activities		52,442.73	4,728,000.00
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	(50,000.00)	(5,402,690.00)
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		(50,000.00)	(5,402,690.00)
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		2,442.73	(674,690.00)
Cash and cash equivalent as at 1/1/2015		98,162.00	772,852.00
Cash and cash equivalent as at 31st 12/2015		100,604.73	98,162.00

GURIN STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
<u>ASSETS</u>			
Cash and Bank Balances	14	100,604.73	98,162.00
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		100,604.73	98,162.00
<u>LIABILITIES</u>			
Deposits	18	10,597.32	-
Loans	19	-	-
General Revenue Balances	20	90,007.41	98,162.00
		100,604.73	98,162.00

GURIN STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	20,484,167.00
Micellaneous Revenue	28	-	-
Statutory Allocations	29	5,510,000.00	-
Less Statutory/Contributions		-	-
Total Revenue (a)		5,510,000.00	20,484,167.00
RECURRENT EXPENDITURE			
Office of Chairman	30	350,872.95	3,942,378.00
Office of Secretary	31	2,460,222.93	2,777,500.00
The Local Govt. Council	32	-	-
Personnel Management	33	962,000.00	1,078,755.00
Finance	34	1,695,058.71	2,746,788.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	4,331,838.00
Debt Service	42	-	878,908.00
Security	43	-	-
Other of General Nature			
Intervention and Support/Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total RecurrentEx (b)		5,468,154.59	15,756,167.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	3,048,000.00
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (Roads and Bridges)	56	-	850,000.00
		-	3,898,000.00
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	930,000.00
Head 5004 S ocial Development, S ports and Culture	60	-	574,690.00
Head 5005 Fire S ervice	61	-	-
		-	1,504,690.00
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	50,000.00	-
Head 6002 E nvironment, S ewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		50,000.00	-
Administration Sector			
Head 7001 General Adminis tration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 R epayment of Loans and Interes t	69	-	-
		-	-
Total Capital Expenditure (c)		50,000.00	5,402,690.00
Total Expenditure (b+c)		5,518,154.59	21,158,857.00
Capital Receipts		-	-
SURPLUS		(8,154.59)	(674,690.00)

GUYUK CENTRAL STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	488.00
Statutory Allocation	7	4,466,429.00	18,756,764.00
Less Statutory/Contributions		-	-
Total Receipts		4,466,429.00	18,757,252.00
Payments			
Office of Chairman	8	(1,266,082.00)	(7,242,634.00)
Office of Secretary		(1,621,721.64)	(2,659,274.00)
The Local Govt. Council		-	-
Personnel Management		-	(70,000.00)
Finance		(1,416,490.42)	(3,402,589.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	(3,516,332.00)
Debt Service		-	(385,000.00)
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(4,304,294.06)	(17,275,829.00)
Surplus		162,134.94	1,481,423.00
Movement in Working Capital			
Movement in Current Assets		(100,000.00)	-
Movement in Current Liabilities		7,561.00	-
Net Cash Flow from Operating Activities		69,695.94	1,481,423.00
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	(2,155,783.00)
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	(2,155,783.00)
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		69,695.94	(674,360.00)
Cash and cash equivalent as at 1/1/2015		31,935.00	706,295.00
Cash and cash equivalent as at 31st 12/2015		101,630.94	31,935.00

GUYUK CENTRAL STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	101,630.94	31,935.00
Investments	15	-	-
Advances	16	100,000.00	-
Others	17	-	-
		201,630.94	31,935.00
LIABILITIES			
Deposits	18	159,201.00	151,640.00
Loans	19	-	-
General Revenue Balances	20	42,429.94	(119,705.00)
		201,630.94	31,935.00

GUYUK CENTRAL STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Miscellaneous Revenue	28	-	488.00
Statutory Allocations	29	4,466,429.00	18,756,764.00
Less Statutory/Contributions		-	-
Total Revenue (a)		4,466,429.00	18,757,252.00
RECURRENT EXPENDITURE			
Office of Chairman	30	1,266,082.00	7,242,634.00
Office of Secretary	31	1,621,721.64	2,659,274.00
The Local Govt. Council	32	-	-
Personnel Management	33	-	70,000.00
Finance	34	1,416,490.42	3,402,589.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	3,516,332.00
Debt Service	42	-	385,000.00
Security	43	-	-
Other of General Nature			
Intervention and Support/Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		4,304,294.06	17,275,829.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	2,155,783.00
Head 4002 Lives tocks	50	-	-
Head 4003 Forestry	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Transport (Roads and Bridges)	56	-	-
		-	2,155,783.00
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 Social Development, Sports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Resources and Water Supply	62	-	-
Head 6002 Environment, Sewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 Staff Housing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	2,155,783.00
Total Expenditure (b+c)		4,304,294.06	19,431,612.00
Capital Receipts		-	-
SURPLUS		162,134.94	(674,360.00)

GUYUK SOUTH STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	4,399,340.77	20,786,764.00
Less Statutory/Contributions		-	-
Total Receipts		4,399,340.77	20,786,764.00
Payments			
Office of Chairman	8	(1,370,662.51)	(9,755,300.00)
Office of Secretary		(2,124,323.00)	(2,664,821.00)
The Local Govt. Council		-	-
Personnel Management		-	(2,879,001.00)
Finance		(944,726.11)	(2,037,278.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	(3,007,400.00)
Debt Service		-	(276,193.00)
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(4,439,711.62)	(20,619,993.00)
Surplus		(40,370.85)	166,771.00
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		65,129.48	-
Net Cash Flow from Operating Activities		24,758.63	166,771.00
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	(1,469,469.00)
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	(1,469,469.00)
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		24,758.63	(1,302,698.00)
Cash and cash equivalent as at 1/1/2015		(267,247.00)	1,035,451.00
Cash and cash equivalent as at 31st 12/2015		(242,488.37)	(267,247.00)

GUYUK SOUTH STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	(242,488.37)	(267,247.00)
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		(242,488.37)	(267,247.00)
LIABILITIES			
Deposits	18	65,129.48	-
Loans	19	-	-
General Revenue Balances	20	(307,617.85)	(267,247.00)
		(242,488.37)	(267,247.00)

GUYUK SOUTH STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt. property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Micellaneous Revenue	28	-	-
Statutory Allocations	29	4,399,340.77	20,786,764.00
Less Statutory/Contributions		-	-
Total Revenue (a)		4,399,340.77	20,786,764.00
RECURRENT EXPENDITURE			
Office of Chairman	30	1,370,662.51	9,755,300.00
Office of Secretary	31	2,124,323.00	2,664,821.00
The Local Govt. Council	32	-	-
Personnel Management	33	-	2,879,001.00
Finance	34	944,726.11	2,037,278.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	3,007,400.00
Debt Service	42	-	276,193.00
Security	43	-	-
Other of General Nature			
Intervention and Support/Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		4,439,711.62	20,619,993.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Forestry	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Transport (Roads and Bridges)	56	-	214,469.00
		-	214,469.00
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	1,255,000.00
Head 5004 Social Development, Sports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	1,255,000.00
Area Development Sector			
Head 6001 Water Resources and Water Supply	62	-	-
Head 6002 Environment, Sewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 Staff Housing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	1,469,469.00
Total Expenditure (b+c)		4,439,711.62	22,089,462.00
Capital Receipts		-	-
SURPLUS		(40,370.85)	(1,302,693.00)

GUYUK WEST STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	3,922,021.84	-
Less Statutory/Contributions		-	-
Total Receipts		3,922,021.84	-
Payments			
Office of Chairman	8	(1,438,000.00)	-
Office of Secretary		(2,295,080.00)	-
The Local Govt. Council		-	-
Personnel Management		-	-
Finance		(1,196,079.73)	-
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	-
Debt Service		-	-
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(4,929,159.73)	-
Surplus		(1,007,137.89)	-
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		18,526.73	-
Net Cash Flow from Operating Activities		(988,611.16)	-
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	-
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		(988,611.16)	-
Cash and cash equivalent as at 1/1/2015		-	-
Cash and cash equivalent as at 31st 12/2015		(988,611.16)	-

GUYUK WEST STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
<u>ASSETS</u>			
Cash and Bank Balances	14	(988,611.16)	-
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		(988,611.16)	-
<u>LIABILITIES</u>			
Deposits	18	18,526.73	-
Loans	19	-	-
General Revenue Balances	20	(1,007,137.89)	-
		(988,611.16)	-

GUYUK WEST STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Micellaneous Revenue	28	-	-
Statutory Allocations	29	3,922,021.84	-
Less Statutory/Contributions		-	-
Total Revenue (a)		3,922,021.84	-
RECURRENT EXPENDITURE			
Office of Chairman	30	1,438,000.00	-
Office of Secretary	31	2,295,080.00	-
The Local Govt. Council	32	-	-
Personnel Management	33	-	-
Finance	34	1,196,079.73	-
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		4,929,159.73	-

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fis heries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire S ervice	61	-	-
		-	-
Area Development S ector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration S ector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan S ector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	-
Total Expenditure (b+c)		4,929,159.73	-
Capital Receipts		-	-
SURPLUS		(1,007,137.89)	-

GYAWANA STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	4,670,074.00	14,944,847.00
Less Statutory/Contributions		-	-
Total Receipts		4,670,074.00	14,944,847.00
Payments			
Office of Chairman	8	(1,122,391.84)	(4,542,501.00)
Office of Secretary		(1,681,303.19)	(2,410,847.00)
The Local Govt. Council		-	-
Personnel Management		(348,840.54)	(2,800,139.00)
Finance		(1,519,484.57)	(2,753,640.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	(1,421,000.00)
Debt Service		-	(3,458,073.00)
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(4,672,020.14)	(17,386,200.00)
Surplus		(1,946.14)	(2,441,353.00)
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		-	-
Net Cash Flow from Operating Activities		(1,946.14)	(2,441,353.00)
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	(702,875.00)
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	(702,875.00)
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		(1,946.14)	(3,144,228.00)
Cash and cash equivalent as at 1/1/2015		(2,472,837.00)	671,391.00
Cash and cash equivalent as at 31st 12/2015		(2,474,783.14)	(2,472,837.00)

GYAWANA STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
<u>ASSETS</u>			
Cash and Bank Balances	14	(2,474,783.14)	(2,472,837.00)
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		<u>(2,474,783.14)</u>	<u>(2,472,837.00)</u>
<u>LIABILITIES</u>			
Deposits	18	345,260.00	345,260.00
Loans	19	-	-
General Revenue Balances	20	(2,820,043.14)	(2,818,097.00)
		<u>(2,474,783.14)</u>	<u>(2,472,837.00)</u>

KYAWANA STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt. property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Miscellaneous Revenue	28	-	-
Statutory Allocations	29	4,670,074.00	14,944,847.00
Less Statutory/Contributions		-	-
Total Revenue (a)		4,670,074.00	14,944,847.00
RECURRENT EXPENDITURE			
Office of Chairman	30	1,122,391.84	4,542,501.00
Office of Secretary	31	1,681,303.19	2,410,847.00
The Local Govt. Council	32	-	-
Personnel Management	33	348,840.54	2,800,139.00
Finance	34	1,519,484.57	2,753,640.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	1,421,000.00
Debt Service	42	-	3,458,073.00
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		4,672,020.14	17,386,200.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fis heries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	702,875.00
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire S ervice	61	-	-
		-	702,875.00
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interes t	69	-	-
		-	-
Total Capital Expenditure (c)		-	702,875.00
Total Expenditure (b+c)		4,672,020.14	18,089,075.00
Capital Receipts		-	-
SURPLUS		(1,946.14)	(3,144,228.00)

JERA BAKARI STATE DEVELOPMENT AREA
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

	NOTES	2015	2014
		N	N
<u>Cash flow from Operating Activities</u>			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	4,740,835.45	8,693,416.00
Less Statutory/Contributions		-	-
Total Receipts		4,740,835.45	8,693,416.00
<u>Payments</u>			
Office of Chairman	8	(431,472.89)	(5,179,389.00)
Office of Secretary		(1,098,471.66)	(3,227,345.00)
The Local Govt. Council		-	-
Personnel Management		(1,525,887.32)	(2,861,500.00)
Finance		(1,762,873.20)	(2,575,424.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	(4,052,025.00)
Debt Service		-	(28,601.00)
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(4,818,705.07)	(17,924,284.00)
Surplus		(77,869.62)	(9,230,868.00)
<u>Movement in Working Capital</u>			
Movement in Current Assets		-	-
Movement in Current Liabilities		82,828.43	-
Net Cash Flow from Operating Activities		4,958.81	(9,230,868.00)
<u>Cash Flow From Investment Activities</u>			
Purchase/Construction of Asset	10	-	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	-
<u>Cash Flow from Financial Activities</u>			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and its Equivalent		4,958.81	(9,230,868.00)
Cash and cash equivalent as at 1/1/2015		4,816.00	9,235,684.00
Cash and cash equivalent as at 31st 12/2015		9,774.81	4,816.00

JERA BAKARI STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER,
2015

	NOTES	2015	2014
<u>ASSETS</u>			
Cash and Bank Balances	14	9,774.81	4,816.00
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		9,774.81	4,816.00
<u>LIABILITIES</u>			
Deposits	18	262,613.43	179,785.00
Loans	19	-	-
General Revenue Balances	20	(252,838.62)	(174,969.00)
		9,774.81	4,816.00

JERA BAKARI STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Miscellaneous Revenue	28	-	-
Statutory Allocations	29	4,740,835.45	8,693,416.00
Less Statutory/Contributions		-	-
Total Revenue (a)		4,740,835.45	8,693,416.00
RECURRENT EXPENDITURE			
Office of Chairman	30	431,472.89	5,179,389.00
Office of Secretary	31	1,098,471.66	3,227,345.00
The Local Govt. Council	32	-	-
Personnel Management	33	1,525,887.32	2,861,500.00
Finance	34	1,762,873.20	2,575,424.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	4,052,025.00
Debt Service	42	-	28,601.00
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		4,818,705.07	17,924,284.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Forestry	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Transport (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 Social Development, Sports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Resources and Water Supply	62	-	-
Head 6002 Environment, Sewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 Staff Housing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)			
Total Expenditure (b+c)		4,818,705.07	17,924,284.00
Capital Receipts		-	-
SURPLUS		(77,869.62)	(9,230,868.00)

JERENG BAKARI STATE DEVELOPMENT AREA
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	4,740,835.45	8,693,416.00
Less Statutory/Contributions		-	-
Total Receipts		4,740,835.45	8,693,416.00
Payments			
Office of Chairman	8	(431,472.89)	(5,179,389.00)
Office of Secretary		(1,099,381.41)	(3,227,345.00)
The Local Govt. Council		-	-
Personnel Management		(1,525,887.32)	(2,861,500.00)
Finance		(1,762,873.20)	(2,575,424.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	(4,052,025.00)
Debt Service		-	(28,601.00)
Security		(9,500.23)	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(4,829,115.05)	(17,924,284.00)
Surplus		(88,279.60)	(9,230,868.00)
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		92,328.66	-
Net Cash Flow from Operating Activities		4,049.06	(9,230,868.00)
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	-
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		4,049.06	(9,230,868.00)
Cash and cash equivalent as at 1/1/2015		4,816.00	9,235,684.00
Cash and cash equivalent as at 31st 12/2015		8,865.06	4,816.00

JERENG BAKARI STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
<u>ASSETS</u>			
Cash and Bank Balances	14	8,865.06	4,816.00
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		8,865.06	4,816.00
<u>LIABILITIES</u>			
Deposits	18	272,113.66	179,785.00
Loans	19	-	-
General Revenue Balances	20	(263,248.60)	(174,969.00)
		8,865.06	4,816.00

JERENG BAKARI STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Micellaneous Revenue	28	-	-
Statutory Allocations	29	4,740,835.45	8,693,416.00
Less Statutory/Contributions		-	-
Total Revenue (a)		4,740,835.45	8,693,416.00
RECURRENT EXPENDITURE			
Office of Chairman	30	431,472.89	5,179,389.00
Office of Secretary	31	1,099,381.41	3,227,345.00
The Local Govt. Council	32	-	-
Personnel Management	33	1,525,887.32	2,861,500.00
Finance	34	1,762,873.20	2,575,424.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	4,052,025.00
Debt Service	42	-	28,601.00
Security	43	9,500.23	
Other of General Nature			
Intervention and Support/Dev. Areas/Governments	44	-	-
Budget Department	45	-	
Total Recurrent Ex (b)		4,829,115.05	17,924,284.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fis heries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural E lectrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 Social Development, S ports and Culture	60	-	-
Head 5005 Fire S ervice	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Adminis tration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	-
Total Expenditure (b+c)		4,829,115.05	17,924,284.00
Capital Receipts		-	-
SURPLUS		(88,279.60)	(9,230,868.00)

KULINYI STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	5,216,004.00
Statutory Allocation	7	4,917,862.97	12,388,099.00
Less Statutory/Contributions		-	-
Total Receipts		4,917,862.97	17,604,103.00
Payments			
Office of Chairman	8	(310,000.00)	(4,766,072.00)
Office of Secretary		(1,159,602.34)	(2,420,880.00)
The Local Govt. Council		-	-
Personnel Management		(3,018,863.00)	(6,003,240.00)
Finance		(636,000.00)	(3,556,509.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	(38,066.00)
Debt Service		-	(2,000,000.00)
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(5,124,465.34)	(18,784,767.00)
Surplus		(206,602.37)	(1,180,664.00)
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		-	624,298.00
Net Cash Flow from Operating Activities		(206,602.37)	(556,366.00)
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	(2,000,000.00)
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	(2,000,000.00)
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		(206,602.37)	(2,556,366.00)
Cash and cash equivalent as at 1/1/2015		534,101.00	3,090,467.00
Cash and cash equivalent as at 31st 12/2015		327,498.63	534,101.00

KULINYI STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	327,498.63	534,101.00
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		327,498.63	534,101.00
LIABILITIES			
Deposits	18	343,578.00	343,578.00
Loans	19	534,101.00	534,101.00
General Revenue Balances	20	(550,180.37)	(343,578.00)
		327,498.63	534,101.00

KULINYI STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Miscellaneous Revenue	28	-	5,216,004.00
Statutory Allocations	29	4,917,862.97	12,388,099.00
Less Statutory/Contributions		-	-
Total Revenue (a)		4,917,862.97	17,604,103.00
RECURRENT EXPENDITURE			
Office of Chairman	30	310,000.00	4,766,072.00
Office of Secretary	31	1,159,602.34	2,420,880.00
The Local Govt. Council	32	-	-
Personnel Management	33	3,018,863.00	6,003,240.00
Finance	34	636,000.00	3,556,509.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	38,066.00
Debt Service	42	-	2,000,000.00
Security	43	-	-
Other of General Nature			
Intervention and Support/Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		5,124,465.34	18,784,767.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	100,000.00
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fis heries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural E lectricification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (R oads and Bridges)	56	-	1,633,000.00
		-	1,733,000.00
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire S ervice	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	267,000.00
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	267,000.00
Administration Sector			
Head 7001 General Adminis tration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	2,000,000.00
Total Expenditure (b+c)		5,124,465.34	20,784,767.00
Capital Receipts		-	-
SURPLUS		(206,602.37)	(3,180,664.00)

LALA STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	17,595,336.00
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	5,455,241.00	-
Less Statutory/Contributions		-	-
Total Receipts		5,455,241.00	17,595,336.00
Payments			
Office of Chairman	8	(490,602.17)	(6,073,268.00)
Office of Secretary		(2,359,371.70)	(2,946,374.00)
The Local Govt. Council		-	-
Personnel Management		(805,000.00)	(3,306,000.00)
Finance		(970,000.00)	(2,593,498.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	-
Debt Service		(285,000.00)	-
Security		(538,200.00)	-
Intervention and Support /Dev. Areas/Governments		(200,000.00)	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(5,648,173.87)	(14,919,140.00)
Surplus		(192,932.87)	2,676,196.00
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		-	202,170.00
Net Cash Flow from Operating Activities		(192,932.87)	2,878,366.00
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	(1,489,960.00)
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	(1,489,960.00)
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		(192,932.87)	1,388,406.00
Cash and cash equivalent as at 1/1/2015		2,385,842.00	997,436.00
Cash and cash equivalent as at 31st 12/2015		2,192,909.13	2,385,842.00

LALA STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	2,192,909.13	2,385,842.00
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		2,192,909.13	2,385,842.00
LIABILITIES			
Deposits	18	876,547.00	876,547.00
Loans	19	-	-
General Revenue Balances	20	1,316,362.13	1,509,295.00
		2,192,909.13	2,385,842.00

LALA STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	17,595,336.00
Miscellaneous Revenue	28	-	-
Statutory Allocations	29	5,455,241.00	-
Less Statutory/Contributions		-	-
Total Revenue (a)		5,455,241.00	17,595,336.00
RECURRENT EXPENDITURE			
Office of Chairman	30	490,602.17	6,073,268.00
Office of Secretary	31	2,359,371.70	2,946,374.00
The Local Govt. Council	32	-	-
Personnel Management	33	805,000.00	3,306,000.00
Finance	34	970,000.00	2,593,498.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	285,000.00	-
Security	43	538,200.00	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	200,000.00	-
Budget Department	45	-	-
Total Recurrent Ex (b)		5,648,173.87	14,919,140.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Forestry	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Transport (Roads and Bridges)	56	-	1,489,960.00
		-	1,489,960.00
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 Social Development, Sports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Resources and Water Supply	62	-	-
Head 6002 Environment, Sewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 Staff Housing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	1,489,960.00
Total Expenditure (b+c)		5,648,173.87	16,409,100.00
Capital Receipts		-	-
SURPLUS		(192,932.87)	1,186,236.00

MADAGALI NORTH STATE DEVELOPMENT AREA
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	493,637.48
Statutory Allocation	7	3,674,857.00	9,226,671.00
Less Statutory/Contributions		-	-
Total Receipts		3,674,857.00	9,720,308.48
Payments			
Office of Chairman	8	(1,412,978.06)	(3,784,548.00)
Office of Secretary		(1,778,007.60)	(1,934,768.63)
The Local Govt. Council		-	-
Personnel Management		-	(588,300.00)
Finance		(494,000.00)	-
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		(6,803.99)	-
Consolidated Charges		-	-
Debt Service		-	(1,361,506.00)
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(3,691,789.65)	(7,669,122.63)
Surplus		(16,932.65)	2,051,185.85
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		-	48,540.00
Net Cash Flow from Operating Activities		(16,932.65)	2,099,725.85
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	(2,051,257.35)
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	(2,051,257.35)
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		(16,932.65)	48,468.50
Cash and cash equivalent as at 1/1/2015		528,249.50	479,781.00
Cash and cash equivalent as at 31st 12/2015		511,316.85	528,249.50

MADAGALI NORTH STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	511,316.85	528,249.50
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		511,316.85	528,249.50
LIABILITIES			
Deposits	18	105,000.00	105,000.00
Loans	19	-	-
General Revenue Balances	20	406,316.85	423,249.50
		511,316.85	528,249.50

MADAGALI NORTH STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Miscellaneous Revenue	28	-	493,637.48
Statutory Allocations	29	3,674,857.00	9,226,671.00
Less Statutory/Contributions		-	-
Total Revenue (a)		3,674,857.00	9,720,308.48
RECURRENT EXPENDITURE			
Office of Chairman	30	1,412,978.06	3,784,548.00
Office of Secretary	31	1,778,007.60	1,934,768.63
The Local Govt. Council	32	-	-
Personnel Management	33	-	588,300.00
Finance	34	494,000.00	-
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	6,803.99	-
Consolidated Charges	41	-	-
Debt Service	42	-	1,361,506.00
Security	43	-	-
Other of General Nature			
Intervention and Support/Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		3,691,789.65	7,669,122.63

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	466,103.35
Head 4002 Lives tocks	50	-	-
Head 4003 Forestry	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Transport (Roads and Bridges)	56	-	1,070,154.00
		-	1,536,257.35
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 Social Development, Sports and Culture	60	-	515,000.00
Head 5005 Fire Service	61	-	-
		-	515,000.00
Area Development Sector			
Head 6001 Water Resources and Water Supply	62	-	-
Head 6002 Environment, Sewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 Staff Housing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	2,051,257.35
Total Expenditure (b+c)		3,691,789.65	9,720,379.98
Capital Receipts		-	-
SURPLUS		(16,932.65)	(71.50)

MALABU STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	5,510,000.00	17,337,517.00
Less Statutory/Contributions		-	-
Total Receipts		5,510,000.00	17,337,517.00
Payments			
Office of Chairman	8	(350,872.95)	(5,761,380.00)
Office of Secretary		(2,461,079.68)	(7,031,695.00)
The Local Govt. Council		-	-
Personnel Management		(970,250.00)	(1,580,720.00)
Finance		(1,699,058.71)	(3,745,283.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	-
Debt Service		-	-
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(5,481,261.34)	(18,119,078.00)
Surplus		28,738.66	(781,561.00)
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		22,725.56	(21,126.00)
Net Cash Flow from Operating Activities		51,464.22	(802,687.00)
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	(50,000.00)	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		(50,000.00)	-
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		1,464.22	(802,687.00)
Cash and cash equivalent as at 1/1/2015		(62,783.00)	739,904.00
Cash and cash equivalent as at 31st 12/2015		(61,318.78)	(62,783.00)

MALABU STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	(61,318.78)	(62,783.00)
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		(61,318.78)	(62,783.00)
LIABILITIES			
Deposits	18	22,725.56	-
Loans	19	-	-
General Revenue Balances	20	(84,044.34)	(62,783.00)
		(61,318.78)	(62,783.00)

MALABU STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Miscellaneous Revenue	28	-	-
Statutory Allocations	29	5,510,000.00	17,337,517.00
Less Statutory/Contributions		-	-
Total Revenue (a)		5,510,000.00	17,337,517.00
RECURRENT EXPENDITURE			
Office of Chairman	30	350,872.95	5,761,380.00
Office of Secretary	31	2,461,079.68	7,031,695.00
The Local Govt. Council	32	-	-
Personnel Management	33	970,250.00	1,580,720.00
Finance	34	1,699,058.71	3,745,283.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		5,481,261.34	18,119,078.00

CAPITAL EXPENDITURE			
Economic Sector	NOTES	ACTUAL 2015	ACTUAL 2014
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Forestry	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Transport (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 Social Development, Sports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Resources and Water Supply	62	50,000.00	-
Head 6002 Environment, Sewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		50,000.00	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 Staff Housing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		50,000.00	-
Total Expenditure (b+c)		5,531,261.34	18,119,078.00
Capital Receipts		-	-
SURPLUS		(21,261.34)	(781,561.00)

MAYO BANI STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	5,835,659.00
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	4,823,715.30	-
Less Statutory/Contributions		-	-
Total Receipts		4,823,715.30	5,835,659.00
Payments			
Office of Chairman	8	-	(3,214,857.00)
Office of Secretary		(2,723,478.14)	(772,997.00)
The Local Govt. Council		-	-
Personnel Management		-	-
Finance		(1,830,886.43)	(1,239,036.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	-
Debt Service		-	(18,625.00)
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(4,554,364.57)	(5,245,515.00)
Surplus		269,350.73	590,144.00
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		63,045.17	199,556.00
Net Cash Flow from Operating Activities		332,395.90	789,700.00
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	(163,500.00)
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	(163,500.00)
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		332,395.90	626,200.00
Cash and cash equivalent as at 1/1/2015		4,305,653.00	3,679,453.00
Cash and cash equivalent as at 31st 12/2015		4,638,048.90	4,305,653.00

MAYO BANI STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
<u>ASSETS</u>			
Cash and Bank Balances	14	4,638,048.90	4,305,653.00
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		4,638,048.90	4,305,653.00
<u>LIABILITIES</u>			
Deposits	18	301,810.17	238,765.00
Loans	19	-	-
General Revenue Balances	20	4,336,238.73	4,066,888.00
		4,638,048.90	4,305,653.00

MAYO BANI STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	5,835,659.00
Micellaneous Revenue	28	-	-
Statutory Allocations	29	4,823,715.30	-
Less Statutory/Contributions		-	-
Total Revenue (a)		4,823,715.30	5,835,659.00
RECURRENT EXPENDITURE			
Office of Chairman	30	-	3,214,857.00
Office of Secretary	31	2,723,478.14	772,997.00
The Local Govt. Council	32	-	-
Personnel Management	33	-	-
Finance	34	1,830,886.43	1,239,036.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	-	18,625.00
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total RecurrentEx (b)		4,554,364.57	5,245,515.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 Social Development, S ports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Resources and Water Supply	62	-	-
Head 6002 Environment, Sewage and Drainage	63	-	163,500.00
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	163,500.00
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 Staff Housing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	163,500.00
Total Expenditure (b+c)		4,554,364.57	5,409,015.00
Capital Receipts		-	-
SURPLUS		269,350.73	426,644.00

MAYO INE STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	3,794,867.00	-
Less Statutory/Contributions		-	-
Total Receipts		3,794,867.00	-
Payments			
Office of Chairman	8	(2,854,500.00)	-
Office of Secretary		(152,500.00)	-
The Local Govt. Council		-	-
Personnel Management		(470,000.00)	-
Finance		(310,000.00)	-
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	-
Debt Service		-	-
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(3,787,000.00)	-
Surplus		7,867.00	-
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		-	-
Net Cash Flow from Operating Activities		7,867.00	-
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	-
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		7,867.00	-
Cash and cash equivalent as at 1/1/2015		-	-
Cash and cash equivalent as at 31st 12/2015		7,867.00	-

MAYO INE STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	7,867.00	-
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		7,867.00	-
LIABILITIES			
Deposits	18	-	-
Loans	19	-	-
General Revenue Balances	20	7,867.00	-
		7,867.00	-

MAYO INE STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Miscellaneous Revenue	28	-	-
Statutory Allocations	29	3,794,867.00	-
Less Statutory/Contributions		-	-
Total Revenue (a)		3,794,867.00	-
RECURRENT EXPENDITURE			
Office of Chairman	30	2,854,500.00	-
Office of Secretary	31	152,500.00	-
The Local Govt. Council	32	-	-
Personnel Management	33	470,000.00	-
Finance	34	310,000.00	-
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		3,787,000.00	-

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Forestry	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Transport (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 Social Development, Sports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Resources and Water Supply	62	-	-
Head 6002 Environment, Sewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 Staff Housing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)			
Total Expenditure (b+c)		3,787,000.00	-
Capital Receipts		-	-
SURPLUS		7,867.00	-

MBILLA STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	4,762,255.00	-
Less Statutory/Contributions		-	-
Total Receipts		4,762,255.00	-
Payments			
Office of Chairman	8	(766,135.50)	-
Office of Secretary		(3,008,944.91)	-
The Local Govt. Council		-	-
Personnel Management		-	-
Finance		(1,012,535.79)	-
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		(12,390.05)	-
Debt Service		-	-
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(4,800,006.25)	-
Surplus		(37,751.25)	-
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		102,815.22	-
Net Cash Flow from Operating Activities		65,063.97	-
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	-
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		65,063.97	-
Cash and cash equivalent as at 1/1/2015		-	-
Cash and cash equivalent as at 31st 12/2015		65,063.97	-

MBILLA STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
<u>ASSETS</u>			
Cash and Bank Balances	14	65,063.97	-
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		65,063.97	-
<u>LIABILITIES</u>			
Deposits	18	102,815.22	-
Loans	19	-	-
General Revenue Balances	20	(37,751.25)	-
		65,063.97	-

MBILLA STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Micellaneous Revenue	28	-	-
Statutory Allocations	29	4,762,255.00	-
Less Statutory/Contributions		-	-
Total Revenue (a)		4,762,255.00	-
RECURRENT EXPENDITURE			
Office of Chairman	30	766,135.50	-
Office of Secretary	31	3,008,944.91	-
The Local Govt. Council	32	-	-
Personnel Management	33	-	-
Finance	34	1,012,535.79	-
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	12,390.05	-
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		4,800,006.25	-

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fis heries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)			
Total Expenditure (b+c)		4,800,006.25	-
Capital Receipts		-	-
SURPLUS		(37,751.25)	-

MBOI STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	4,090,388.42	-
Less Statutory/Contributions		-	-
Total Receipts		4,090,388.42	-
Payments			
Office of Chairman	8	(1,196,731.65)	-
Office of Secretary		(498,320.63)	-
The Local Govt. Council		-	-
Personnel Management		(970,000.00)	-
Finance		(1,183,840.28)	-
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	-
Debt Service		-	-
Security		(7,359.10)	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(3,856,251.66)	-
Surplus		234,136.76	-
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		-	-
Net Cash Flow from Operating Activities		234,136.76	-
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	-
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		234,136.76	-
Cash and cash equivalent as at 1/1/2015		-	-
Cash and cash equivalent as at 31 st 12/2015		234,136.76	-

MBOI STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	234,136.76	-
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		234,136.76	-
LIABILITIES			
Deposits	18	-	-
Loans	19	-	-
General Revenue Balances	20	234,136.76	-
		234,136.76	-

MBOI STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Micellaneous Revenue	28	-	-
Statutory Allocations	29	4,090,388.42	-
Less Statutory/Contributions		-	-
Total Revenue (a)		4,090,388.42	-
RECURRENT EXPENDITURE			
Office of Chairman	30	1,196,731.65	-
Office of Secretary	31	498,320.63	-
The Local Govt. Council	32	-	-
Personnel Management	33	970,000.00	-
Finance	34	1,183,840.28	-
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	-	-
Security	43	7,359.10	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		3,856,251.66	-

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural E lectricification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire S ervice	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Adminis tration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)			
Total Expenditure (b+c)		3,856,251.66	-
Capital Receipts		-	-
SURPLUS		234,136.76	-

MICHIKA NORTH STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	-	-
Less Statutory/Contributions		-	-
Total Receipts		-	-
Payments			
Office of Chairman	8	-	-
Office of Secretary		-	-
The Local Govt. Council		-	-
Personnel Management		-	-
Finance		-	-
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	-
Debt Service		-	-
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		-	-
Surplus		-	-
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		-	-
Net Cash Flow from Operating Activities		-	-
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	-
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		-	-
Cash and cash equivalent as at 1/1/2015		-	-
Cash and cash equivalent as at 31st 12/2015		-	-

MICHIKA NORTH STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	-	-
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		-	-
LIABILITIES			
Deposits	18	-	-
Loans	19	-	-
General Revenue Balances	20	-	-
		-	-

MICHIKA NORTH STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Miscellaneous Revenue	28	-	-
Statutory Allocations	29	-	-
Less Statutory/Contributions		-	-
Total Revenue (a)		-	-
RECURRENT EXPENDITURE			
Office of Chairman	30	-	-
Office of Secretary	31	-	-
The Local Govt. Council	32	-	-
Personnel Management	33	-	-
Finance	34	-	-
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support/Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total RecurrentEx (b)		-	-

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fis heries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural E lectricification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (R oads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire S ervice	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Adminis tration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)			
Total Expenditure (b+c)		-	-
Capital Receipts		-	-
SURPLUS		-	-

MICHIKA SOUTH STATE DEVELOPMENT AREA
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	10,995,500.00
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	-	-
Less Statutory/Contributions		-	-
Total Receipts		-	10,995,500.00
Payments			
Office of Chairman	8	-	(2,149,553.00)
Office of Secretary		-	(1,446,047.00)
The Local Govt. Council		-	-
Personnel Management		-	(3,387,193.00)
Finance		-	(1,559,349.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	(31,038.00)
Debt Service		-	(1,214,165.00)
Security		-	-
Intervention and Support/Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		-	(9,787,345.00)
Surplus		-	1,208,155.00
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		-	784,804.00
Net Cash Flow from Operating Activities		-	1,992,959.00
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	(2,500,000.00)
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	(2,500,000.00)
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		-	(507,041.00)
Cash and cash equivalent as at 1/1/2015		785,132.00	1,292,173.00
Cash and cash equivalent as at 31st 12/2015		785,132.00	785,132.00

MICHIKA SOUTH STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	328.00	328.00
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		328.00	328.00
LIABILITIES			
Deposits	18	784,804.00	784,804.00
Loans	19	-	-
General Revenue Balances	20	(784,476.00)	(784,476.00)
		328.00	328.00

MICHIKA SOUTH STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	10,995,500.00
Miscellaneous Revenue	28	-	-
Statutory Allocations	29	-	-
Less Statutory/Contributions		-	-
Total Revenue (a)		-	10,995,500.00
RECURRENT EXPENDITURE			
Office of Chairman	30	-	2,149,553.00
Office of Secretary	31	-	1,446,047.00
The Local Govt. Council	32	-	-
Personnel Management	33	-	3,387,193.00
Finance	34	-	1,559,349.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	31,038.00
Debt Service	42	-	1,214,165.00
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		-	9,787,345.00

CAPITAL EXPENDITURE			
Economic Sector	NOTES	ACTUAL 2015	ACTUAL 2014
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (Roads and Bridges)	56	-	2,000,000.00
		-	2,000,000.00
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire S ervice	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	500,000.00
Head 6003 Town and Country Planning	64	-	-
Head 6004 C ommunity development	65	-	-
		-	500,000.00
Administration Sector			
Head 7001 G eneral Adminis tration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	2,500,000.00
Total Expenditure (b+c)		-	12,287,345.00
Capital Receipts		-	-
SURPLUS		-	(1,291,845.00)

MICHIKA WEST STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015		2014	
		N		N	
Cash flow from Operating Activities					
Receipts					
Internally Generated Revenue	3		-		-
Grants and Subventions	4		-		-
Donation and Support	5		-		-
Miscellaneous	6		-		-
Statutory Allocation	7		-		-
Less Statutory/Contributions			-		-
Total Receipts			-		-
Payments					
Office of Chairman	8		-		-
Office of Secretary			-		-
The Local Govt. Council			-		-
Personnel Management			-		-
Finance			-		-
Education			-		-
Medical and Health Services			-		-
Agric., Natural Resources and Social Dev.			-		-
Works, Housing, Land and Survey			-		-
Traditional Offices			-		-
Miscellaneous			-		-
Consolidated Charges			-		-
Debt Service			-		-
Security			-		-
Intervention and Support/Dev. Areas/Governments			-		-
Other of General Nature	9		-		-
Budget Department			-		-
Total Payments			-		-
Surplus			-		-
Movement in Working Capital					
Movement in Current Assets			-		-
Movement in Current Liabilities			-		-
Net Cash Flow from Operating Activities			-		-
Cash Flow From Investment Activities					
Purchase/Construction of Asset	10		-		-
Purchase of Financial Market Instruments			-		-
Proceeds from Sale of Assets			-		-
Net Cash Flow from Investing Activities			-		-
Cash Flow from Financial Activities					
proceeds from loan and other Borrowings	11		-		-
Dividends Received	12		-		-
Repayment of Loans	13		-		-
Net Cash from financing Activities			-		-
Net Increase/Decrease in Cash and Its Equivalent			-		-
Cash and cash equivalent as at 1/1/2015			-		-
Cash and cash equivalent as at 31st 12/2015			-		-

MICHIKA WEST STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
<u>ASSETS</u>			
Cash and Bank Balances	14	-	-
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		-	-
		-	-
<u>LIABILITIES</u>			
Deposits	18	-	-
Loans	19	-	-
General Revenue Balances	20	-	-
		-	-

MICHIKA WEST STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Micellaneous Revenue	28	-	-
Statutory Allocations	29	-	-
Less Statutory/Contributions		-	-
Total Revenue (a)		-	-
RECURRENT EXPENDITURE			
Office of Chairman	30	-	-
Office of Secretary	31	-	-
The Local Govt. Council	32	-	-
Personnel Management	33	-	-
Finance	34	-	-
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support/Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		-	-

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fis heries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural E lectricification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire S ervice	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 G eneral Adminis tration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 R epayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)			
Total Expenditure (b+c)		-	-
Capital Receipts		-	-
SURPLUS		-	-

MUBI EAST STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	3,524,804.00	-
Less Statutory/Contributions		-	-
Total Receipts		3,524,804.00	-
Payments			
Office of Chairman	8	(596,394.12)	-
Office of Secretary		(1,778,032.53)	-
The Local Govt. Council		-	-
Personnel Management		-	-
Finance		(1,186,904.26)	-
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	-
Debt Service		-	-
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(3,561,330.91)	-
Surplus		(36,526.91)	-
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		70,402.00	-
Net Cash Flow from Operating Activities		33,875.09	-
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	-
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		33,875.09	-
Cash and cash equivalent as at 1/1/2015		-	-
Cash and cash equivalent as at 31st 12/2015		33,875.09	-

MUBI EAST STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
<u>ASSETS</u>			
Cash and Bank Balances	14	33,875.09	-
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		33,875.09	-
<u>LIABILITIES</u>			
Deposits	18	70,402.00	-
Loans	19	-	-
General Revenue Balances	20	(36,526.91)	-
		33,875.09	-

MUBI EAST STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Miscellaneous Revenue	28	-	-
Statutory Allocations	29	3,524,804.00	-
Less Statutory/Contributions		-	-
Total Revenue (a)		3,524,804.00	-
RECURRENT EXPENDITURE			
Office of Chairman	30	596,394.12	-
Office of Secretary	31	1,778,032.53	-
The Local Govt. Council	32	-	-
Personnel Management	33	-	-
Finance	34	1,186,904.26	-
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support/Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		3,561,330.91	-

CAPITAL EXPENDITURE			
Economic Sector	NOTES	ACTUAL 2015	ACTUAL 2014
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fis heries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural E lectrication	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Infomation	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 S taff Housing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	-
Total Expenditure (b+c)		3,561,330.91	-
Capital Receipts		-	-
SURPLUS		(36,526.91)	-

MUBI NORTH STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	4,336,830.00	8,678,693.00
Less Statutory/Contributions		-	-
Total Receipts		4,336,830.00	8,678,693.00
Payments			
Office of Chairman	8	(954,681.90)	(3,564,879.00)
Office of Secretary		(1,639,357.12)	(2,054,654.00)
The Local Govt. Council		-	-
Personnel Management		-	(2,248,679.00)
Finance		(1,767,192.94)	(787,659.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	(19,671.00)
Debt Service		-	-
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(4,361,231.96)	(8,675,542.00)
Surplus		(24,401.96)	3,151.00
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		47,261.39	-
Net Cash Flow from Operating Activities		22,859.43	3,151.00
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	(450,000.00)	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		(450,000.00)	-
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		(427,140.57)	3,151.00
Cash and cash equivalent as at 1/1/2015		2,191,490.00	2,188,339.00
Cash and cash equivalent as at 31st 12/2015		1,764,349.43	2,191,490.00

MUBI NORTH STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
<u>ASSETS</u>			
Cash and Bank Balances	14	1,764,349.43	2,191,490.00
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		1,764,349.43	2,191,490.00
<u>LIABILITIES</u>			
Deposits	18	227,261.39	180,000.00
Loans	19	-	-
General Revenue Balances	20	1,537,088.04	2,011,490.00
		1,764,349.43	2,191,490.00

MUBI NORTH STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Micellaneous Revenue	28	-	-
Statutory Allocations	29	4,336,830.00	8,678,693.00
Less Statutory/Contributions		-	-
Total Revenue (a)		4,336,830.00	8,678,693.00
RECURRENT EXPENDITURE			
Office of Chairman	30	954,681.90	3,564,879.00
Office of Secretary	31	1,639,357.12	2,054,654.00
The Local Govt. Council	32	-	-
Personnel Management	33	-	2,248,679.00
Finance	34	1,767,192.94	787,659.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	19,671.00
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		4,361,231.96	8,675,542.00

CAPITAL EXPENDITURE			
Economic Sector	NOTES	ACTUAL 2015	ACTUAL 2014
Head 4001 Agriculture and Rural Development	49	200,000.00	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fis heries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (Roads and Bridges)	56	250,000.00	-
		450,000.00	-
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire S ervice	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 G eneral Adminis tration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		450,000.00	-
Total Expenditure (b+c)		4,811,231.96	8,675,542.00
Capital Receipts		-	-
SURPLUS		(474,401.96)	3,151.00

MUBI WEST STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015 N	2014 N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	100,000.00
Statutory Allocation	7	4,786,247.78	8,708,162.00
Less Statutory/Contributions		-	-
Total Receipts		4,786,247.78	8,808,162.00
Payments			
Office of Chairman	8	-	(4,901,278.00)
Office of Secretary		(1,271,431.16)	(2,467,628.00)
The Local Govt. Council		-	-
Personnel Management		(1,119,000.00)	(849,000.00)
Finance		(1,435,890.80)	(578,802.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		(1,019,815.08)	(2,156.00)
Debt Service		-	-
Security		-	-
Intervention and Support/Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(4,846,137.04)	(8,798,864.00)
Surplus		(59,889.26)	9,298.00
Movement in Working Capital			
Movement in Current Assets		(25,000.00)	-
Movement in Current Liabilities		(150,752.14)	157,948.00
Net Cash Flow from Operating Activities		(235,641.40)	167,246.00
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	-
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		(235,641.40)	167,246.00
Cash and cash equivalent as at 1/1/2015		998,502.00	831,256.00
Cash and cash equivalent as at 31st 12/2015		762,860.60	998,502.00

MUBI WEST STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	762,860.60	998,502.00
Investments	15	-	-
Advances	16	25,000.00	-
Others	17	-	-
		787,860.60	998,502.00
LIABILITIES			
Deposits	18	126,823.86	277,576.00
Loans	19	-	-
General Revenue Balances	20	661,036.74	720,926.00
		787,860.60	998,502.00

MUBI WEST STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Micellaneous Revenue	28	-	100,000.00
Statutory Allocations	29	4,786,247.78	8,708,162.00
Less Statutory/Contributions		-	-
Total Revenue (a)		4,786,247.78	8,808,162.00
RECURRENT EXPENDITURE			
Office of Chairman	30	-	4,901,278.00
Office of Secretary	31	1,271,431.16	2,467,628.00
The Local Govt. Council	32	-	-
Personnel Management	33	1,119,000.00	849,000.00
Finance	34	1,435,890.80	578,802.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	1,019,815.08	2,156.00
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support/Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total RecurrentEx (b)		4,846,137.04	8,798,864.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Forestry	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Transport (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 Social Development, Sports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Resources and Water Supply	62	-	-
Head 6002 Environment, Sewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 Staff Housing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	-
Total Expenditure (b+c)		4,846,137.04	8,798,864.00
Capital Receipts		-	-
SURPLUS		(59,889.26)	9,298.00

NASSARAWO JERENG STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	5,045,180.00	12,595,575.00
Less Statutory/Contributions		-	-
Total Receipts		5,045,180.00	12,595,575.00
Payments			
Office of Chairman	8	(1,080,072.00)	(5,649,720.00)
Office of Secretary		(2,052,145.39)	(2,035,825.00)
The Local Govt. Council		-	-
Personnel Management		-	(590,000.00)
Finance		(1,283,532.61)	(2,699,682.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	(1,471,523.00)
Debt Service		(13,314.43)	(799,275.00)
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(4,429,064.43)	(13,246,025.00)
Surplus		616,115.57	(650,450.00)
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		39,636.81	(89,470.00)
Net Cash Flow from Operating Activities		655,752.38	(739,920.00)
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	-
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		655,752.38	(739,920.00)
Cash and cash equivalent as at 1/1/2015		(602,047.00)	137,873.00
Cash and cash equivalent as at 31st 12/2015		53,705.38	(602,047.00)

NASSARAWO JERENG STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015		2014
ASSETS				
Cash and Bank Balances	14	53,705.38	-	(602,047.00)
Investments	15	-	-	-
Advances	16	-		-
Others	17	-		-
		53,705.38		(602,047.00)
LIABILITIES				
Deposits	18	39,636.81		-
Loans	19	-		-
General Revenue Balances	20	14,068.57		(602,047.00)
		53,705.38		(602,047.00)

NASSARAWO JERENG STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22		
Fines, fees & Licenses	23		
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Micellaneous Revenue	28	-	
Statutory Allocations	29	5,045,180.00	12,595,575.00
Less Statutory/Contributions		-	-
Total Revenue (a)		5,045,180.00	12,595,575.00
RECURRENT EXPENDITURE			
Office of Chairman	30	1,080,072.00	5,649,720.00
Office of Secretary	31	2,052,145.39	2,035,825.00
The Local Govt. Council	32	-	-
Personnel Management	33	-	590,000.00
Finance	34	1,283,532.61	2,699,682.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	1,471,523.00
Debt Service	42	13,314.43	799,275.00
Security	43	-	
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	
Total Recurrent Ex (b)		4,429,064.43	13,246,025.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Forestry	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Transport (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 Social Development, Sports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Resources and Water Supply	62	-	-
Head 6002 Environment, Sewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 Staff Housing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	-
Total Expenditure (b+c)		4,429,064.43	13,246,025.00
Capital Receipts		-	-
SURPLUS		616,115.57	(650,450.00)

NDIKONG STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015		2014	
		N		N	
Cash flow from Operating Activities					
Receipts					
Internally Generated Revenue	3		-		-
Grants and Subventions	4		-		-
Donation and Support	5		-		-
Miscellaneous	6		-		-
Statutory Allocation	7		4,731,764.31		-
Less Statutory/Contributions			-		-
Total Receipts			4,731,764.31		-
Payments					
Office of Chairman	8		(1,164,655.61)		-
Office of Secretary			(2,575,406.24)		-
The Local Govt. Council			-		-
Personnel Management			-		-
Finance			(977,429.07)		-
Education			-		-
Medical and Health Services			-		-
Agric., Natural Resources and Social Dev.			-		-
Works, Housing, Land and Survey			-		-
Traditional Offices			-		-
Miscellaneous			-		-
Consolidated Charges			-		-
Debt Service			-		-
Security			-		-
Intervention and Support/Dev. Areas/Governments			-		-
Other of General Nature	9		-		-
Budget Department			-		-
Total Payments			(4,717,490.92)		-
Surplus			14,273.39		-
Movement in Working Capital					
Movement in Current Assets			-		-
Movement in Current Liabilities			30,749.98		-
Net Cash Flow from Operating Activities			45,023.37		-
Cash Flow From Investment Activities					
Purchase/Construction of Asset	10		-		-
Purchase of Financial Market Instruments			-		-
Proceeds from Sale of Assets			-		-
Net Cash Flow from Investing Activities			-		-
Cash Flow from Financial Activities					
proceeds from loan and other Borrowings	11		-		-
Dividends Received	12		-		-
Repayment of Loans	13		-		-
Net Cash from financing Activities			-		-
Net Increase/Decrease in Cash and its Equivalent			45,023.37		-
Cash and cash equivalent as at 1/1/2015			-		-
Cash and cash equivalent as at 31st/12/2015			45,023.37		-

NDIKONG STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	45,023.37	-
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		45,023.37	-
LIABILITIES			
Deposits	18	30,749.98	-
Loans	19	-	-
General Revenue Balances	20	14,273.39	-
		45,023.37	-

NDIKONG STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Micellaneous Revenue	28	-	-
Statutory Allocations	29	4,731,764.31	-
Less Statutory/Contributions		-	-
Total Revenue (a)		4,731,764.31	-
RECURRENT EXPENDITURE			
Office of Chairman	30	1,164,655.61	-
Office of Secretary	31	2,575,406.24	-
The Local Govt. Council	32	-	-
Personnel Management	33	-	-
Finance	34	977,429.07	-
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support/Dev. Areas/Govt	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		4,717,490.92	-

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Livestocks	50	-	-
Head 4003 Forestry	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, C ooperative	55	-	-
Head 4008 Transport (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 Social Development, S ports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Resources and Water Supply	62	-	-
Head 6002 Environment, Sewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 Staff Housing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	-
Total Expenditure (b+c)		4,717,490.92	-
Capital Receipts		-	-
SURPLUS		14,273.39	-

SHUWA STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	4,181,943.65	10,977,755.00
Less Statutory/Contributions		-	-
Total Receipts		4,181,943.65	10,977,755.00
Payments			
Office of Chairman	8	(1,321,100.00)	(11,021,550.00)
Office of Secretary		(1,733,227.05)	-
The Local Govt. Council		-	-
Personnel Management		-	-
Finance		(1,377,000.00)	-
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		(18,042.55)	-
Consolidated Charges		-	-
Debt Service		-	-
Security		-	-
Intervention and Support/Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(4,449,369.60)	(11,021,550.00)
Surplus		(267,425.95)	(43,795.00)
Movement in Working Capital			
Movement in Current Assets		(95,000.00)	-
Movement in Current Liabilities		51,127.70	-
Net Cash Flow from Operating Activities		(311,298.25)	(43,795.00)
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	-
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		(311,298.25)	(43,795.00)
Cash and cash equivalent as at 1/1/2015		1,818,298.00	1,862,093.00
Cash and cash equivalent as at 31st 12/2015		1,506,999.75	1,818,298.00

SHUWA STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
<u>ASSETS</u>			
Cash and Bank Balances	14	1,506,999.75	1,818,298.00
Investments	15	-	-
Advances	16	95,000.00	-
Others	17	-	-
		1,601,999.75	1,818,298.00
<u>LIABILITIES</u>			
Deposits	18	51,127.70	-
Loans	19	-	-
General Revenue Balances	20	1,550,872.05	1,818,298.00
		1,601,999.75	1,818,298.00

SHUWA STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2016	ACTUAL 2015
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Micellaneous Revenue	28	-	-
Statutory Allocations	29	6,280,485.00	4,181,943.65
Less Statutory/Contributions		-	-
Total Revenue (a)		6,280,485.00	4,181,943.65
RECURRENT EXPENDITURE			
Office of Chairman	30	3,625,730.70	1,321,100.00
Office of Secretary	31	1,478,908.52	1,733,227.05
The Local Govt. Council	32	-	-
Personnel Management	33	-	-
Finance	34	1,109,999.72	1,377,000.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	6,518.99	18,042.55
Consolidated Charges	41	-	-
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support/Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		6,221,157.93	4,449,369.60

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Forestry	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Transport (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 Social Development, Sports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Resources and Water Supply	62	-	-
Head 6002 Environment, Sewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 Staff Housing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	-
Total Expenditure (b+c)		4,449,369.60	11,021,550.00
Capital Receipts		-	-
SURPLUS		(267,425.95)	(43,795.00)

SUWA STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	3,893,345.00	-
Less Statutory/Contributions		-	-
Total Receipts		3,893,345.00	-
Payments			
Office of Chairman	8	(273,585.58)	-
Office of Secretary		(2,345,966.96)	-
The Local Govt. Council		-	-
Personnel Management		-	-
Finance		(1,273,622.44)	-
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	-
Debt Service		-	-
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(3,893,174.98)	-
Surplus		170.02	-
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		-	-
Net Cash Flow from Operating Activities		170.02	-
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	-
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		170.02	-
Cash and cash equivalent as at 1/1/2015		-	-
Cash and cash equivalent as at 31 st 12/2015		170.02	-

SUWA STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	170.02	-
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		170.02	-
LIABILITIES			
Deposits	18	-	-
Loans	19	-	-
General Revenue Balances	20	170.02	-
		170.02	-

SUWA STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Micellaneous Revenue	28	-	-
Statutory Allocations	29	3,893,345.00	-
Less Statutory/Contributions		-	-
Total Revenue (a)		3,893,345.00	-
RECURRENT EXPENDITURE			
Office of Chairman	30	273,585.58	-
Office of Secretary	31	2,345,966.96	-
The Local Govt. Council	32	-	-
Personnel Management	33	-	-
Finance	34	1,273,622.44	-
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		3,893,174.98	-

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fis heries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire S ervice	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	-
Head 6003 Town and C ountry Planning	64	-	-
Head 6004 C ommunity development	65	-	-
		-	-
Administration Sector			
Head 7001 General Adminis tration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	-
Total Expenditure (b+c)		3,893,174.98	-
Capital Receipts		-	-
SURPLUS		170.02	-

TOLA STATE DEVELOPMENT AREA**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	12,594,062.00
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	4,594,060.44	-
Less Statutory/Contributions		-	-
Total Receipts		4,594,060.44	12,594,062.00
Payments			
Office of Chairman	8	(20,000.00)	(5,719,750.00)
Office of Secretary		(1,531,431.96)	(2,688,320.00)
The Local Govt. Council		-	-
Personnel Management		(1,877,000.00)	(3,015,240.00)
Finance		(1,156,493.28)	(2,197,418.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	-
Debt Service		-	(878,908.00)
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(4,584,925.24)	(14,499,636.00)
Surplus		9,135.20	(1,905,574.00)
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		14,335.12	(210,000.00)
Net Cash Flow from Operating Activities		23,470.32	(2,115,574.00)
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	-
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		23,470.32	(2,115,574.00)
Cash and cash equivalent as at 1/1/2015		(1,623,113.00)	492,461.00
Cash and cash equivalent as at 31st 12/2015		(1,599,642.68)	(1,623,113.00)

TOLA STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER,
2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	(1,599,642.68)	(1,623,113.00)
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		(1,599,642.68)	(1,623,113.00)
LIABILITIES			
Deposits	18	14,335.12	-
Loans	19	-	-
General Revenue Balances	20	(1,613,977.80)	(1,623,113.00)
		(1,599,642.68)	(1,623,113.00)

TOLA STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	12,594,062.00
Micellaneous Revenue	28	-	-
Statutory Allocations	29	4,594,060.44	-
Less Statutory/Contributions		-	-
Total Revenue (a)		4,594,060.44	12,594,062.00
RECURRENT EXPENDITURE			
Office of Chairman	30	20,000.00	5,719,750.00
Office of Secretary	31	1,531,431.96	2,688,320.00
The Local Govt. Council	32	-	-
Personnel Management	33	1,877,000.00	3,015,240.00
Finance	34	1,156,493.28	2,197,418.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	-	878,908.00
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		4,584,925.24	14,499,636.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fis heries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire S ervice	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Adminis tration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 R epayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	-
Total Expenditure (b+c)		4,584,925.24	14,499,636.00
Capital Receipts		-	-
SURPLUS		9,135.20	(1,905,574.00)

TOUNGO SOUTH STATE DEVELOPMENT AREA
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

	NOTES	2015	2014
		N	N
<u>Cash flow from Operating Activities</u>			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	16,081,052.00
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	-	-
Less Statutory/Contributions		-	-
Total Receipts		-	16,081,052.00
<u>Payments</u>			
Office of Chairman	8	-	(6,183,040.00)
Office of Secretary		-	(3,474,054.00)
The Local Govt. Council		-	-
Personnel Management		-	(3,865,140.00)
Finance		-	(1,839,337.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	-
Debt Service		-	-
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		-	(15,361,571.00)
Surplus		-	719,481.00
<u>Movement in Working Capital</u>			
Movement in Current Assets		-	-
Movement in Current Liabilities		-	-
Net Cash Flow from Operating Activities		-	719,481.00
<u>Cash Flow From Investment Activities</u>			
Purchase/Construction of Asset	10	-	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	-
<u>Cash Flow from Financial Activities</u>			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		-	719,481.00
Cash and cash equivalent as at 1/1/2015		1,458,976.00	739,495.00
Cash and cash equivalent as at 31st 12/2015		1,458,976.00	1,458,976.00

TOUNGO SOUTH STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER,
2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	1,458,976.00	1,458,976.00
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		1,458,976.00	1,458,976.00
LIABILITIES			
Deposits	18	-	-
Loans	19	-	-
General Revenue Balances	20	1,458,976.00	1,458,976.00
		1,458,976.00	1,458,976.00

TOUNGO SOUTH STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	16,081,052.00
Micellaneous Revenue	28	-	-
Statutory Allocations	29	-	-
Less Statutory/Contributions		-	-
Total Revenue (a)		-	16,081,052.00
RECURRENT EXPENDITURE			
Office of Chairman	30	-	6,183,040.00
Office of Secretary	31	-	3,474,054.00
The Local Govt. Council	32	-	-
Personnel Management	33	-	3,865,140.00
Finance	34	-	1,839,337.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		-	15,361,571.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Livestocks	50	-	-
Head 4003 Forestry	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Transport (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 Social Development, Sports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Resources and Water Supply	62	-	-
Head 6002 Environment, Sewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 Staff Housing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	-
Total Expenditure (b+c)		-	15,361,571.00
Capital Receipts		-	-
SURPLUS		-	719,481.00

TOUNGO WEST STATE DEVELOPMENT AREA
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

	NOTES	2015	2014
		N	N
<u>Cash flow from Operating Activities</u>			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	16,108,432.00
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	-	-
Less Statutory/Contributions		-	-
Total Receipts		-	16,108,432.00
<u>Payments</u>			
Office of Chairman	8	-	(6,293,540.00)
Office of Secretary		-	(3,583,145.00)
The Local Govt. Council		-	-
Personnel Management		-	(3,976,251.00)
Finance		-	(3,061,505.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	-
Debt Service		-	-
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		-	(16,914,441.00)
Surplus		-	(806,009.00)
<u>Movement in Working Capital</u>			
Movement in Current Assets		-	-
Movement in Current Liabilities		-	(551,852.00)
Net Cash Flow from Operating Activities		-	(1,357,861.00)
<u>Cash Flow From Investment Activities</u>			
Purchase/Construction of Asset	10	-	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	-
<u>Cash Flow from Financial Activities</u>			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		-	(1,357,861.00)
Cash and cash equivalent as at 1/1/2015		(556,481.00)	801,380.00
Cash and cash equivalent as at 31st 12/2015		(556,481.00)	(556,481.00)

TOUNGO WEST STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER,
2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	(556,481.00)	(556,481.00)
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		(556,481.00)	- 556,481.00
LIABILITIES			
Deposits	18	-	-
Loans	19	-	-
General Revenue Balances	20	(556,481.00)	(556,481.00)
		(556,481.00)	(556,481.00)

TOUNGO WEST STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	16,108,432.00
Micellaneous Revenue	28	-	-
Statutory Allocations	29	-	-
Less Statutory/Contributions		-	-
Total Revenue (a)		-	16,108,432.00
RECURRENT EXPENDITURE			
Office of Chairman	30	-	6,293,540.00
Office of Secretary	31	-	3,583,145.00
The Local Govt. Council	32	-	-
Personnel Management	33	-	3,976,251.00
Finance	34	-	3,061,505.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		-	16,914,441.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Livestocks	50	-	-
Head 4003 Forestry	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Transport (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 Social Development, Sports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Resources and Water Supply	62	-	-
Head 6002 Environment, Sewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 Staff Housing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	-
Total Expenditure (b+c)		-	16,914,441.00
Capital Receipts		-	-
SURPLUS		-	(806,009.00)

UBA HILDI STATE DEVELOPMENT AREA
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

	NOTES	2015	2014
		N	N
<u>Cash flow from Operating Activities</u>			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	18,330,298.00
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	4,480,700.00	-
Less Statutory/Contributions		-	-
Total Receipts		4,480,700.00	18,330,298.00
<u>Payments</u>			
Office of Chairman	8	(217,200.00)	(3,235,000.00)
Office of Secretary		(1,674,000.00)	(2,957,100.00)
The Local Govt. Council		-	-
Personnel Management		(1,810,000.00)	(4,024,800.00)
Finance		(780,000.00)	(1,169,000.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	(160,400.00)
Debt Service		-	-
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(4,481,200.00)	(11,546,300.00)
Surplus		(500.00)	6,783,998.00
<u>Movement in Working Capital</u>			
Movement in Current Assets		-	-
Movement in Current Liabilities		-	55,576.00
Net Cash Flow from Operating Activities		(500.00)	6,839,574.00
<u>Cash Flow From Investment Activities</u>			
Purchase/Construction of Asset	10	-	(5,735,000.00)
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	(5,735,000.00)
<u>Cash Flow from Financial Activities</u>			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		(500.00)	1,104,574.00
Cash and cash equivalent as at 1/1/2015		2,185,420.00	1,080,846.00
Cash and cash equivalent as at 31st 12/2015		2,184,920.00	2,185,420.00

UBA HILDI STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER,
2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	2,184,920.00	2,185,420.00
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		2,184,920.00	2,185,420.00
LIABILITIES			
Deposits	18	327,576.00	327,576.00
Loans	19	-	-
General Revenue Balances	20	1,857,344.00	1,857,844.00
		2,184,920.00	2,185,420.00

UBA HILDI STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	18,330,298.00
Miscellaneous Revenue	28	-	-
Statutory Allocations	29	4,480,700.00	-
Less Statutory/Contributions		-	-
Total Revenue (a)		4,480,700.00	18,330,298.00
RECURRENT EXPENDITURE			
Office of Chairman	30	217,200.00	3,235,000.00
Office of Secretary	31	1,674,000.00	2,957,100.00
The Local Govt. Council	32	-	-
Personnel Management	33	1,810,000.00	4,024,800.00
Finance	34	780,000.00	1,169,000.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	160,400.00
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		4,481,200.00	11,546,300.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	500,000.00
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (Roads and Bridges)	56	-	2,977,000.00
		-	3,477,000.00
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire S ervice	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	2,258,000.00
Head 6003 Town and Country Planning	64	-	-
Head 6004 C ommunity development	65	-	-
		-	2,258,000.00
Administration Sector			
Head 7001 G eneral Adminis tration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 R epayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	5,735,000.00
Total Expenditure (b+c)		4,481,200.00	17,281,300.00
Capital Receipts		-	-
SURPLUS		(500.00)	1,048,998.00

VINIKLANG STATE DEVELOPMENT AREA
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

	NOTES	2015	2014
		N	N
Cash flow from Operating Activities			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	5,698,835.33	8,715,096.00
Less Statutory/Contributions		-	-
Total Receipts		5,698,835.33	8,715,096.00
Payments			
Office of Chairman	8	(650,585.57)	(9,908,347.00)
Office of Secretary		(1,416,153.42)	(3,179,978.00)
The Local Govt. Council		-	-
Personnel Management		(1,984,000.00)	(3,695,042.00)
Finance		(1,277,654.51)	(3,085,396.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	-
Debt Service		(85,851.88)	(16,457.00)
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(5,414,245.38)	(19,885,220.00)
Surplus		284,589.95	(11,170,124.00)
Movement in Working Capital			
Movement in Current Assets		-	-
Movement in Current Liabilities		78,038.78	-
Net Cash Flow from Operating Activities		362,628.73	(11,170,124.00)
Cash Flow From Investment Activities			
Purchase/Construction of Asset	10	-	(80,000.00)
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	(80,000.00)
Cash Flow from Financial Activities			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		362,628.73	(11,250,124.00)
Cash and cash equivalent as at 1/1/2015		17,807.00	11,267,931.00
Cash and cash equivalent as at 31st 12/2015		380,435.73	17,807.00

VINIKLANG STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER,
2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	380,435.73	17,807.00
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		380,435.73	17,807.00
LIABILITIES			
Deposits	18	403,750.78	325,712.00
Loans	19	-	-
General Revenue Balances	20	(23,315.05)	(307,905.00)
		380,435.73	17,807.00

VINIKLANG STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Miscellaneous Revenue	28	-	-
Statutory Allocations	29	5,698,835.33	8,715,096.00
Less Statutory/Contributions		-	-
Total Revenue (a)		5,698,835.33	8,715,096.00
RECURRENT EXPENDITURE			
Office of Chairman	30	650,585.57	9,908,347.00
Office of Secretary	31	1,416,153.42	3,179,978.00
The Local Govt. Council	32	-	-
Personnel Management	33	1,984,000.00	3,695,042.00
Finance	34	1,277,654.51	3,085,396.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	85,851.88	16,457.00
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		5,414,245.38	19,885,220.00

CAPITAL EXPENDITURE			
Economic Sector	NOTES	ACTUAL 2015	ACTUAL 2014
Head 4001 Agriculture and Rural Development	49	-	80,000.00
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Transport (Roads and Bridges)	56	-	-
		-	80,000.00
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 Social Development, Sports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Resources and Water Supply	62	-	-
Head 6002 Environment, Sewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 Staff Housing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	80,000.00
Total Expenditure (b+c)		5,414,245.38	19,965,220.00
Capital Receipts		-	-
SURPLUS		284,589.95	(11,250,124.00)

VOKUNA PAKA STATE DEVELOPMENT AREA
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

	NOTES	2015	2014
		N	N
<u>Cash flow from Operating Activities</u>			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	3,620,661.86	-
Less Statutory/Contributions		-	-
Total Receipts		3,620,661.86	-
<u>Payments</u>			
Office of Chairman	8	-	-
Office of Secretary		(2,289,141.10)	-
The Local Govt. Council		-	-
Personnel Management		-	-
Finance		(1,143,773.01)	-
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		(16,682.17)	-
Debt Service		-	-
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(3,449,596.28)	-
Surplus		171,065.58	-
<u>Movement in Working Capital</u>			
Movement in Current Assets		-	-
Movement in Current Liabilities		-	-
Net Cash Flow from Operating Activities		171,065.58	-
<u>Cash Flow From Investment Activities</u>			
Purchase/Construction of Asset	10	-	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	-
<u>Cash Flow from Financial Activities</u>			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		171,065.58	-
Cash and cash equivalent as at 1/1/2015		-	-
Cash and cash equivalent as at 31st 12/2015		171,065.58	-

VOKUNA PAKA STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER,
2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	171,065.58	-
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		171,065.58	-
LIABILITIES			
Deposits	18	-	-
Loans	19	-	-
General Revenue Balances	20	171,065.58	-
		171,065.58	-

VOKUNA PAKA STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Micellaneous Revenue	28	-	-
Statutory Allocations	29	3,620,661.86	-
Less Statutory/Contributions		-	-
Total Revenue (a)		3,620,661.86	-
RECURRENT EXPENDITURE			
Office of Chairman	30	-	-
Office of Secretary	31	2,289,141.10	-
The Local Govt. Council	32	-	-
Personnel Management	33	-	-
Finance	34	1,143,773.01	-
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	16,682.17	-
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support/Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		3,449,596.28	-

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural E lectricification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (R oads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Workshop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)			
Total Expenditure (b+c)		3,449,596.28	-
Capital Receipts		-	-
SURPLUS		171,065.58	-

VULPI STATE DEVELOPMENT AREA
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

	NOTES	2015		2014	
		N		N	
Cash flow from Operating Activities					
Receipts					
Internally Generated Revenue	3		-		-
Grants and Subventions	4		-		7,751,558.00
Donation and Support	5		-		-
Miscellaneous	6		-		-
Statutory Allocation	7		3,949,924.00		-
Less Statutory/Contributions			-		-
Total Receipts			3,949,924.00		7,751,558.00
Payments					
Office of Chairman	8		(1,393,697.74)		(2,340,000.00)
Office of Secretary			(1,068,088.25)		(2,254,708.00)
The Local Govt. Council			-		-
Personnel Management			(1,022,000.00)		(3,173,100.00)
Finance			(422,034.02)		(970,440.00)
Education			-		-
Medical and Health Services			-		-
Agric., Natural Resources and Social Dev.			-		-
Works, Housing, Land and Survey			-		-
Traditional Offices			-		-
Miscellaneous			-		-
Consolidated Charges			-		(140,931.00)
Debt Service			-		-
Security			-		-
Intervention and Support /Dev. Areas/Governments			-		-
Other of General Nature	9		-		-
Budget Department			-		-
Total Payments			(3,905,820.01)		(8,879,179.00)
Surplus			44,103.99		(1,127,621.00)
Movement in Working Capital					
Movement in Current Assets			-		-
Movement in Current Liabilities			-		(401,756.00)
Net Cash Flow from Operating Activities			44,103.99		(1,529,377.00)
Cash Flow From Investment Activities					
Purchase/Construction of Asset	10		-		-
Purchase of Financial Market Instruments			-		-
Proceeds from Sale of Assets			-		-
Net Cash Flow from Investing Activities			-		-
Cash Flow from Financial Activities					
proceeds from loan and other Borrowings	11		-		-
Dividends Received	12		-		-
Repayment of Loans	13		-		-
Net Cash from financing Activities			-		-
Net Increase/Decrease in Cash and Its Equivalent			44,103.99		(1,529,377.00)
Cash and cash equivalent as at 1/1/2015			(400,075.00)		1,129,302.00
Cash and cash equivalent as at 31st 12/2015			(355,971.01)		(400,075.00)
			0.00		-
			(400,075.00)		727,546.00
			0.00		(401,756.00)

VULPI STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER,
2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	(355,971.01)	(400,075.00)
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		(355,971.01)	(400,075.00)
LIABILITIES			
Deposits	18	-	-
Loans	19	-	-
General Revenue Balances	20	(355,971.01)	(400,075.00)
		(355,971.01)	(400,075.00)

VULPI STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	7,751,558.00
Micellaneous Revenue	28	-	-
Statutory Allocations	29	3,949,924.00	-
Less Statutory/Contributions		-	-
Total Revenue (a)		3,949,924.00	7,751,558.00
RECURRENT EXPENDITURE			
Office of Chairman	30	1,393,697.74	2,340,000.00
Office of Secretary	31	1,068,088.25	2,254,708.00
The Local Govt. Council	32	-	-
Personnel Management	33	1,022,000.00	3,173,100.00
Finance	34	422,034.02	970,440.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	140,931.00
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		3,905,820.01	8,879,179.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (R oads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire S ervice	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 C ommunity development	65	-	-
		-	-
Administration Sector			
Head 7001 G eneral Adminis tration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	-
Total Expenditure (b+c)		3,905,820.01	8,879,179.00
Capital Receipts		-	-
SURPLUS		44,103.99	(1,127,621.00)

YADIM STATE DEVELOPMENT AREA
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

	NOTES	2015	2014
		N	N
<u>Cash flow from Operating Activities</u>			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	19,801,558.00
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	-	-
Less Statutory/Contributions		-	-
Total Receipts		-	19,801,558.00
<u>Payments</u>			
Office of Chairman	8	-	(4,132,186.00)
Office of Secretary		-	(3,906,155.00)
The Local Govt. Council		-	-
Personnel Management		-	(2,000,000.00)
Finance		-	(4,263,747.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	(3,258,654.00)
Debt Service		-	-
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		-	(17,560,742.00)
Surplus		-	2,240,816.00
<u>Movement in Working Capital</u>			
Movement in Current Assets		-	-
Movement in Current Liabilities		-	-
Net Cash Flow from Operating Activities		-	2,240,816.00
<u>Cash Flow From Investment Activities</u>			
Purchase/Construction of Asset	10	-	(2,840,800.00)
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	(2,840,800.00)
<u>Cash Flow from Financial Activities</u>			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		-	(599,984.00)
Cash and cash equivalent as at 1/1/2015		35,902.00	635,886.00
Cash and cash equivalent as at 31st 12/2015		35,902.00	35,902.00

YADIM STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER,
2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	35,902.00	35,902.00
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		35,902.00	35,902.00
LIABILITIES			
Deposits	18	407,250.00	407,250.00
Loans	19	-	-
General Revenue Balances	20	(371,348.00)	(371,348.00)
		35,902.00	35,902.00

YADIM STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt. property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	19,801,558.00
Miscellaneous Revenue	28	-	-
Statutory Allocations	29	-	-
Less Statutory/Contributions		-	-
Total Revenue (a)		-	19,801,558.00
RECURRENT EXPENDITURE			
Office of Chairman	30	-	4,132,186.00
Office of Secretary	31	-	3,906,155.00
The Local Govt. Council	32	-	-
Personnel Management	33	-	2,000,000.00
Finance	34	-	4,263,747.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	3,258,654.00
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		-	17,560,742.00

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Forestry	51	-	-
Head 4004 Fis heries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural E lectricifcation	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (R oads and Bridges)	56	-	1,020,000.00
		-	1,020,000.00
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	978,000.00
Head 5005 Fire Service	61	-	-
		-	978,000.00
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	842,800.00
Head 6003 Town and Counry Planning	64	-	-
Head 6004 Community development	65	-	-
		-	842,800.00
Administration Sector			
Head 7001 G eneral Adminis tration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
Total Capital Expenditure (c)			
Total Expenditure (b+c)		-	2,840,800.00
Capital Receipts		-	-
SURPLUS		-	(599,984.00)

YOLA CENTRAL STATE DEVELOPMENT AREA
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

	NOTES	2015	2014
		N	N
<u>Cash flow from Operating Activities</u>			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	27,634,385.00
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	4,541,084.53	-
Less Statutory/Contributions		-	-
Total Receipts		4,541,084.53	27,634,385.00
<u>Payments</u>			
Office of Chairman	8	(20,000.00)	(10,934,054.00)
Office of Secretary		(1,690,494.72)	(7,185,141.00)
The Local Govt. Council		-	-
Personnel Management		-	(3,570,628.00)
Finance		(2,383,050.27)	(5,909,753.00)
Education		-	-
Medical and Health Services		(445,000.00)	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	(8,362,734.00)
Debt Service		-	(2,873,615.00)
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(4,538,544.99)	(38,835,925.00)
Surplus		2,539.54	(11,201,540.00)
<u>Movement in Working Capital</u>			
Movement in Current Assets		-	-
Movement in Current Liabilities		-	-
Net Cash Flow from Operating Activities		2,539.54	(11,201,540.00)
<u>Cash Flow From Investment Activities</u>			
Purchase/Construction of Asset	10	-	(3,441,700.00)
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	(3,441,700.00)
<u>Cash Flow from Financial Activities</u>			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		2,539.54	(14,643,240.00)
Cash and cash equivalent as at 1/1/2015		(6,882,982.00)	7,760,258.00
Cash and cash equivalent as at 31st 12/2015		(6,880,442.46)	(6,882,982.00)

YOLA CENTRAL STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER,
2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	(6,880,442.46)	(6,882,982.00)
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		(6,880,442.46)	(6,882,982.00)
LIABILITIES			
Deposits	18	-	-
Loans	19	-	-
General Revenue Balances	20	(6,880,442.46)	(6,882,982.00)
		(6,880,442.46)	(6,882,982.00)

YOLA CENTRAL STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	27,634,385.00
Micellaneous Revenue	28	-	-
Statutory Allocations	29	4,541,084.53	-
Less Statutory/Contributions		-	-
Total Revenue (a)		4,541,084.53	27,634,385.00
RECURRENT EXPENDITURE			
Office of Chairman	30	20,000.00	10,934,054.00
Office of Secretary	31	1,690,494.72	7,185,141.00
The Local Govt. Council	32	-	-
Personnel Management	33	-	3,570,628.00
Finance	34	2,383,050.27	5,909,753.00
Education	35	-	-
Medical and Health Services	36	445,000.00	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	8,362,734.00
Debt Service	42	-	2,873,615.00
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		4,538,544.99	38,835,925.00

CAPITAL EXPENDITURE			
Economic Sector	NOTES	ACTUAL 2015	ACTUAL 2014
Head 4001 Agriculture and Rural Development	49	-	521,700.00
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fis heries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural E lectricification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (R oads and Bridges)	56	-	-
		-	521,700.00
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	2,920,000.00
Head 5005 Fire Service	61	-	-
		-	2,920,000.00
Area Development Sector			
Head 6001 Water Res ources and Water Supply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	-
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 S taff Housing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	3,441,700.00
Total Expenditure (b+c)		4,538,544.99	42,277,625.00
Capital Receipts		-	-
SURPLUS		2,539.54	(14,643,240.00)

YOLA WEST STATE DEVELOPMENT AREA
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

	NOTES	2015	2014
		N	N
<u>Cash flow from Operating Activities</u>			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	12,448,396.00
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	4,737,292.00	-
Less Statutory/Contributions		-	-
Total Receipts		4,737,292.00	12,448,396.00
<u>Payments</u>			
Office of Chairman	8	(2,092,502.00)	(4,854,991.00)
Office of Secretary		(201,500.00)	(2,219,000.00)
The Local Govt. Council		-	-
Personnel Management		(1,620,503.15)	(570,000.00)
Finance		(812,297.37)	(2,050,000.00)
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	(612,153.00)
Debt Service		-	(3,102,994.00)
Security		-	-
Intervention and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(4,726,802.52)	(13,409,138.00)
Surplus		10,489.48	(960,742.00)
<u>Movement in Working Capital</u>			
Movement in Current Assets		-	-
Movement in Current Liabilities		-	-
Net Cash Flow from Operating Activities		10,489.48	(960,742.00)
<u>Cash Flow From Investment Activities</u>			
Purchase/Construction of Asset	10	-	(15,000.00)
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	(15,000.00)
<u>Cash Flow from Financial Activities</u>			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		10,489.48	(975,742.00)
Cash and cash equivalent as at 1/1/2015		(26,293.00)	949,449.00
Cash and cash equivalent as at 31st 12/2015		(15,803.52)	(26,293.00)

YOLA WEST STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER,
2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	(15,803.52)	(26,293.00)
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		(15,803.52)	(26,293.00)
LIABILITIES			
Deposits	18	-	-
Loans	19	-	-
General Revenue Balances	20	(15,803.52)	(26,293.00)
		(15,803.52)	(26,293.00)

YOLA WEST STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	12,448,396.00
Miscellaneous Revenue	28	-	-
Statutory Allocations	29	4,737,292.00	-
Less Statutory/Contributions		-	-
Total Revenue (a)		4,737,292.00	12,448,396.00
RECURRENT EXPENDITURE			
Office of Chairman	30	2,092,502.00	4,854,991.00
Office of Secretary	31	201,500.00	2,219,000.00
The Local Govt. Council	32	-	-
Personnel Management	33	1,620,503.15	570,000.00
Finance	34	812,297.37	2,050,000.00
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	612,153.00
Debt Service	42	-	3,102,994.00
Security	43	-	-
Other of General Nature			
Intervention and Support/Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total RecurrentEx (b)		4,726,802.52	13,409,138.00

CAPITAL EXPENDITURE			
Economic Sector	NOTES	ACTUAL 2015	ACTUAL 2014
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (Roads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 Education	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire Service	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Resources and Water Supply	62	-	-
Head 6002 Environment, Sewage and Drainage	63	-	15,000.00
Head 6003 Town and Country Planning	64	-	-
Head 6004 Community development	65	-	-
		-	15,000.00
Administration Sector			
Head 7001 General Administration (Office Buildings)	66	-	-
Head 7002 Staff Housing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
Total Capital Expenditure (c)		-	15,000.00
Total Expenditure (b+c)		4,726,802.52	13,424,138.00
Capital Receipts		-	-
SURPLUS		10,489.48	(975,742.00)

ZUMO STATE DEVELOPMENT AREA
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

	NOTES	2015	2014
		N	N
<u>Cash flow from Operating Activities</u>			
Receipts			
Internally Generated Revenue	3	-	-
Grants and Subventions	4	-	-
Donation and Support	5	-	-
Miscellaneous	6	-	-
Statutory Allocation	7	3,444,992.00	-
Less Statutory/Contributions		-	-
Total Receipts		3,444,992.00	-
<u>Payments</u>			
Office of Chairman	8	(1,724,964.54)	-
Office of Secretary		(74,226.58)	-
The Local Govt. Council		-	-
Personnel Management		-	-
Finance		(1,636,266.36)	-
Education		-	-
Medical and Health Services		-	-
Agric., Natural Resources and Social Dev.		-	-
Works, Housing, Land and Survey		-	-
Traditional Offices		-	-
Miscellaneous		-	-
Consolidated Charges		-	-
Debt Service		-	-
Security		-	-
Intervension and Support /Dev. Areas/Governments		-	-
Other of General Nature	9	-	-
Budget Department		-	-
Total Payments		(3,435,457.48)	-
Surplus		9,534.52	-
<u>Movement in Working Capital</u>			
Movement in Current Assets		-	-
Movement in Current Liabilities		-	-
Net Cash Flow from Operating Activities		9,534.52	-
<u>Cash Flow From Investment Activities</u>			
Purchase/Construction of Asset	10	-	-
Purchase of Financial Market Instruments		-	-
Proceeds from Sale of Assets		-	-
Net Cash Flow from Investing Activities		-	-
<u>Cash Flow from Financial Activities</u>			
proceeds from loan and other Borrowings	11	-	-
Dividends Received	12	-	-
Repayment of Loans	13	-	-
Net Cash from financing Activities		-	-
Net Increase/Decrease in Cash and Its Equivalent		9,534.52	-
Cash and cash equivalent as at 1/1/2015		-	-
Cash and cash equivalent as at 31st 12/2015		9,534.52	-

ZUMO STATE DEVELOPMENT AREA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER,
2015

	NOTES	2015	2014
ASSETS			
Cash and Bank Balances	14	9,534.52	-
Investments	15	-	-
Advances	16	-	-
Others	17	-	-
		9,534.52	-
LIABILITIES			
Deposits	18	-	-
Loans	19	-	-
General Revenue Balances	20	9,534.52	-
		9,534.52	-

ZUMO STATE DEVELOPMENT AREA
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	NOTES	ACTUAL 2015	ACTUAL 2014
REVENUE			
Taxes	21	-	-
Rates	22	-	-
Fines, fees & Licenses	23	-	-
Earnings & Sales	24	-	-
Rent on Govt property	25	-	-
Interest and Dividends	26	-	-
Grants	27	-	-
Micellaneous Revenue	28	-	-
Statutory Allocations	29	3,444,992.00	-
Less Statutory/Contributions		-	-
Total Revenue (a)		3,444,992.00	-
RECURRENT EXPENDITURE			
Office of Chairman	30	1,724,964.54	-
Office of Secretary	31	74,226.58	-
The Local Govt. Council	32	-	-
Personnel Management	33	-	-
Finance	34	1,636,266.36	-
Education	35	-	-
Medical and Health Services	36	-	-
Agric., Natural Resources and Social Dev.	37	-	-
Works, Housing, Land and Survey	38	-	-
Traditional Offices	39	-	-
Miscellaneous	40	-	-
Consolidated Charges	41	-	-
Debt Service	42	-	-
Security	43	-	-
Other of General Nature			
Intervention and Support /Dev. Areas/Governments	44	-	-
Budget Department	45	-	-
Total Recurrent Ex (b)		3,435,457.48	-

CAPITAL EXPENDITURE			
	NOTES	ACTUAL 2015	ACTUAL 2014
Economic Sector			
Head 4001 Agriculture and Rural Development	49	-	-
Head 4002 Lives tocks	50	-	-
Head 4003 Fores try	51	-	-
Head 4004 Fisheries	52	-	-
Head 4005 Manufacturing and Crafts	53	-	-
Head 4006 Rural Electrification	54	-	-
Head 4007 commerce, Finance, Cooperative	55	-	-
Head 4008 Trans port (R oads and Bridges)	56	-	-
		-	-
Social Services Sector			
Head 5001 E ducation	57	-	0.00
Head 5002 Health	58	-	-
Head 5003 Information	59	-	-
Head 5004 S ocial Development, S ports and Culture	60	-	-
Head 5005 Fire S ervice	61	-	-
		-	-
Area Development Sector			
Head 6001 Water Res ources and Water S upply	62	-	-
Head 6002 E nvironment, S ewage and Drainage	63	-	-
Head 6003 Town and Country Planning	64	-	-
Head 6004 C ommunity development	65	-	-
		-	-
Administration Sector			
Head 7001 G eneral Adminis tration (Office Buildings)	66	-	-
Head 7002 S taff Hous ing	67	-	-
Head 7003 Works hop	68	-	-
		-	-
Repayment of Capital Loan Sector			
Head 8001 Repayment of Loans and Interest	69	-	-
		-	-
Total Capital Expenditure (c)		-	-
Total Expenditure (b+c)		3,435,457.48	-
Capital Receipts		-	-
SURPLUS		9,534.52	-

**CONSOLIDATED FINANCIAL STATEMENTS AND
SCHEDULE TO THE REVIEWED ACCOUNTS OF THE
21 LOCAL GOVERNMENT EDUCATION AUTHORITY OF
ADAMAWA STATE**

FOR THE YEAR ENDED

31ST DECEMBER, 2015

ADAMAWA STAE LOGAL GOVERNMENT EDUCATION AUTHORITY
CONSOLIDAETED CASH FLOW STATEMENT FOR THE YEAR ENDED
DECEMBER 31ST 2015

	2014	2013
	N	N
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Personnel Emoluments	8,971,933,745.68	6,255,928,579.46
Running Cost	169,544,339.23	172,712,427.62
Medical Welfare	53,996,790.40	56,382,227.04
Leave Transport Grant	133,732,151.78	10,243,000.00
District Education Committee	18,054,229.98	17,626,400.00
Others	21,728,839.73	219,495,947.72
Total Receipts	9,368,990,096.80	6,732,388,581.84
	-	
PAYMENTS		
Personnel Emoluments	(8,971,754,307.00)	(6,255,803,460.89)
Recurrent Expenditure	(191,796,110.96)	(392,714,872.99)
Medical Welfare	(53,991,390.72)	(56,365,332.16)
Leave Transport Grant	(132,428,807.24)	(10,237,878.50)
District Education Committee Allowance	(17,998,215.51)	(17,617,586.80)
	(9,367,968,831.45)	(6,732,739,131.34)
NET RECEIPT	1,021,265.35	(350,549.50)
MOVEMENT IN WORKING CAPITAL		
Medical Advance	95.26	5,703.45
Purchase Advances/Outstanding Retirements	11,234.00	353,780.82
Unclaimed Salary	3,757.45	16,913.98
Unclaimed Leave Grant	1,234,934.94	5,121.50
Other Outstanding Claims	84,122.77	396,568.67
NET CASH FLOW FROM OPERATING ACTIVITIES	2,355,409.77	427,538.92
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net Increase/Decrease in Cash and its Equivalent	2,355,409.77	427,538.92
Cash and its Equivalent at 1/1/2014	(1,144,204.69)	(368,837.72)
Cash and its Equivalent at 31/12/2014	1,211,205.08	58,701.20

ADAMAWA STATE LOGAL GOVERNMENT EDUCATION AUTHORITY
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR
ENDED 31ST DECEMBER, 2015

	NOTES	2014 N	2013 N
CURRENT ASSETS			
Medical Advance		5,399.68	16,894.88
Purchase Advances/Outstanding Retirements		847,726.32	348,227.21
Cash and Bank Balances	2	1,211,205.08	58,701.20
		2,064,331.07	423,823.29
CURRENT LIABILITIES			
Unclaimed Salary		179,438.67	125,118.57
Unclaimed Leave Grant		1,303,344.54	5,121.50
Other Outstanding Claims		773,288.89	1,479,594.61
		2,256,072.10	1,609,834.68
NET ASSETS		(191,741.03)	(1,186,011.39)
FINANCED BY			
Accumulated Fund	3	(191,741.03)	(1,186,011.39)

ADAMAWA STATE LOGAL GOVERNMENT EDUCATION AUTHORITY
CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE FOR THE
ENDED 31ST DECEMBER, 2015

INCOME RECEIVED	NOTES	2014 N	2013 N
Personnel Emoluments	4	8,971,933,745.68	6,255,928,579.46
Running Cost	5	169,544,339.23	172,712,427.62
Medical Welfare	6	53,996,790.40	56,382,227.04
Leave Transport Grant	7	133,732,151.78	10,243,000.00
District Education Committee	8	18,054,229.98	17,626,400.00
Others	9	21,728,839.73	219,495,947.72
TOTAL INCOME		9,368,990,096.80	6,732,388,581.84
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		8,971,754,307.00	6,255,803,460.89
Traveling & Transport		28,986,766.22	58,831,256.30
Utility Services		18,170,952.00	37,259,795.66
Telephone & Postages		12,432,756.63	25,493,544.40
Printing & Stationary		26,778,245.05	54,909,172.55
Maint. of Office Furniture		21,996,415.58	45,103,963.16
Maint. of Other Cap. Assets		23,909,147.37	49,026,046.92
Consultancy Services		5,499,103.90	11,275,990.79
Maintenance of Motor Vehicle		18,170,952.00	37,259,795.66
Staff Training & Development		17,214,586.11	35,298,753.78
Entertainment & Hospitality		7,650,927.16	15,688,335.01
Miscellaneous		10,986,258.95	22,568,218.77
Medical Assistance		53,991,390.72	56,365,332.16
Leave Transport Grant		132,428,807.24	10,237,878.50
District Education Committee		17,998,215.51	17,617,586.80
		-	-
		9,367,968,831.45	6,732,739,131.34
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		9,367,968,831.45	6,732,739,131.34
		-	-
SURPLUS		1,021,265.35	(350,549.50)

SCHEDULE TO THE REVIEWED ACCOUNTS

OF THE

21 LOCAL GOVERNMENTS EDUCATION AUTHORITIES OF ADAMAWA STATE

FOR THE YEAR ENDED

31ST DECEMBER, 2015

DEMSA LOCAL GOVERNMENT EDUCATION AUTHORITY**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	2014 N	2013 N
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Personnel Emoluments	454,320,513.76	464,807,964.34
Running Cost	1,302,511.84	1,332,578.78
Medical Welfare	87,475.53	89,494.80
Leave Transport Grant	6,310,822.15	6,456,500.00
District Education Committee	-	-
Others	487,834.17	499,095.24
Total Receipts	462,509,157.45	473,185,633.16
PAYMENTS		
Personnel Emoluments	(454,311,427.35)	(464,798,668.18)
Recurrent Expenditure	(1,887,556.34)	(1,928,626.06)
Medical Welfare	(87,466.78)	(89,485.85)
Leave Transport Grant	(5,679,108.85)	(6,453,271.75)
District Education Committee Allowance	-	-
	(461,965,559.33)	(473,270,051.84)
NET RECEIPT	543,598.12	(84,418.68)
MOVEMENT IN WORKING CAPITAL		
Medical Advance	0.20	71.60
Purchase Advances/Outstanding Retirements	150.33	(4,061.14)
Unclaimed Salary	(209.75)	2,437.29
Unclaimed Leave Grant	628,485.05	3,228.25
Other Outstanding Claims	(154.98)	(39,873.51)
NET CASH FLOW FROM OPERATING ACTIVITIES	1,171,868.97	(122,616.19)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net Increase/Decrease in Cash and its Equivalent	1,171,868.97	(122,616.19)
Cash and its Equivalent at 1/1/2014	(1,083,166.03)	(960,549.84)
Cash and its Equivalent at 31/12/2014	88,702.94	(1,083,166.03)

DEMSA LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2014 N	2013 N
CURRENT ASSETS			
Medical Advance		8.75	8.95
Purchase Advances/Outstanding Retirements		6,512.78	6,663.11
Cash and Bank Balances	2	88,702.94	(1,083,166.03)
		95,224.47	(1,076,493.97)
CURRENT LIABILITIES			
Unclaimed Salary		9,086.41	9,296.16
Unclaimed Leave Grant		631,713.30	3,228.25
Other Outstanding Claims		6,713.80	6,868.78
		647,513.51	19,393.19
NET ASSETS			
		(552,289.04)	(1,095,887.15)
FINANCED BY			
Accumulated Fund	3	(552,289.04)	(1,095,887.15)

DEMSA LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

INCOME RECEIVED	NOTES	2014	2013
		N	N
Personnel Emoluments	4	454,320,513.76	464,807,964.34
Running Cost	5	1,302,511.84	1,332,578.78
Medical Welfare	6	87,475.53	89,494.80
Leave Transport Grant	7	6,310,822.15	6,456,500.00
District Education Committee	8	-	-
Others	9	487,834.17	499,095.24
TOTAL INCOME		462,509,157.45	473,185,633.16
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		454,311,427.35	464,798,668.18
Traveling & Transport		268,551.90	274,751.10
Utility Services		170,082.87	174,009.03
Telephone & Postages		116,372.49	119,058.81
Printing & Stationary		250,648.44	256,434.36
Maint. of Office Furniture		205,889.79	210,642.51
Maint. of Other Cap. Assets		223,793.25	228,959.25
Consultancy Services		51,472.45	52,660.63
Maintenance of Motor Vehicle		170,082.87	174,009.03
Staff Training & Development		161,131.14	164,850.66
Entertainment & Hospitality		71,613.84	73,266.96
Miscellaneous		197,917.30	199,983.70
Medical Assistance		87,466.78	89,485.85
Leave Transport Grant		5,679,108.85	6,453,271.75
District Education Committee		-	-
		461,965,559.33	473,270,051.84
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		461,965,559.33	473,270,051.84
SURPLUS		543,598.12	(84,418.68)

FUFORÉ LOGAL GOVERNMENT EDUCATION AUTHORITY**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	2014	2013
CASH FLOW FROM OPERATING ACTIVITIES	N	N
RECEIPTS		
Personnel Emoluments	318,509,352.10	325,861,762.98
Running Cost	14,322,062.95	14,652,670.80
Medical Welfare	4,812,026.86	4,923,106.80
Leave Transport Grant	4,621,322.25	4,728,000.00
District Education Committee	1,566,245.09	1,602,400.00
Others	758,388.73	775,895.24
Total Receipts	344,589,397.99	352,543,835.82
PAYMENTS		
Personnel Emoluments	(318,502,981.91)	(325,855,245.74)
Recurrent Expenditure	(15,092,598.86)	(15,438,537.50)
Medical Welfare	(4,811,545.66)	(4,922,614.49)
Leave Transport Grant	(4,619,011.59)	(4,725,636.00)
District Education Committee Allowance	(1,565,461.97)	(1,601,598.80)
	(344,591,599.99)	(352,543,632.54)
NET RECEIPT	(2,202.00)	203.28
MOVEMENT IN WORKING CAPITAL		
Medical Advance	11.11	984.62
Purchase Advances/Outstanding Retirements	1,653.04	(43,958.14)
Unclaimed Salary	(147.05)	2,133.41
Unclaimed Leave Grant	(53.34)	2,364.00
Other Outstanding Claims	(1,323.51)	(33,771.36)
NET CASH FLOW FROM OPERATING ACTIVITIES	(2,061.75)	(72,044.19)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net Increase/Decrease in Cash and its Equivalent	(2,061.75)	(72,044.19)
Cash and its Equivalent at 1/1/2014	6,333.35	78,377.55
Cash and its Equivalent at 31/12/2014	4,271.60	6,333.35

FUFORE LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2014 N	2013 N
CURRENT ASSETS			
Medical Advance		481.20	492.31
Purchase Advances/Outstanding Retirements		71,610.53	73,263.57
Cash and Bank Balances	2	4,271.60	6,333.35
		76,363.34	80,089.24
CURRENT LIABILITIES			
Unclaimed Salary		6,370.19	6,517.24
Unclaimed Leave Grant		2,310.66	2,364.00
Other Outstanding Claims		57,334.82	58,658.32
		66,015.66	67,539.56
NET ASSETS			
		10,347.67	12,549.68
FINANCED BY			
Accumulated Fund	3	10,347.67	12,549.68

FUFORE LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

INCOME RECEIVED	NOTES	2014 N	2013 N
Personnel Emoluments	4	318,509,352.10	325,861,762.98
Running Cost	5	14,322,062.95	14,652,670.80
Medical Welfare	6	4,812,026.86	4,923,106.80
Leave Transport Grant	7	4,621,322.25	4,728,000.00
District Education Committee	8	1,566,245.09	1,602,400.00
Others	9	758,388.73	775,895.24
TOTAL INCOME		344,589,397.99	352,543,835.82
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		318,502,981.91	325,855,245.74
Traveling & Transport		2,262,067.75	2,314,284.91
Utility Services		1,432,642.91	1,465,713.77
Telephone & Postages		980,229.36	1,002,856.79
Printing & Stationary		2,111,263.24	2,159,999.25
Maint. of Office Furniture		1,734,251.94	1,774,285.09
Maint. of Other Cap. Assets		1,885,056.46	1,928,570.76
Consultancy Services		433,562.99	443,571.27
Maintenance of Motor Vehicle		1,432,642.91	1,465,713.77
Staff Training & Development		1,357,240.65	1,388,570.94
Entertainment & Hospitality		603,218.07	617,142.64
Miscellaneous		860,422.58	877,828.30
Medical Assistance		4,811,545.66	4,922,614.49
Leave Transport Grant		4,619,011.59	4,725,636.00
District Education Committee		1,565,461.97	1,601,598.80
		344,591,599.99	352,543,632.54
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		344,591,599.99	352,543,632.54
SURPLUS		(2,202.00)	203.28

GANYE LOGAL GOVERNMENT EDUCATION AUTHORITY**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	2014	2013
	N	N
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Personnel Emoluments	400,650,102.01	409,898,634.75
Running Cost	1,032,213.17	1,056,040.59
Medical Welfare	77,087.96	78,867.44
Leave Transport Grant	6,986,719.85	7,148,000.00
District Education Committee	-	-
Others	387,744.62	396,695.24
Total Receipts	409,133,867.61	418,578,238.02
PAYMENTS		
Personnel Emoluments	(400,642,089.01)	(409,890,436.78)
Recurrent Expenditure	(1,417,483.05)	(1,450,056.23)
Medical Welfare	(77,080.25)	(78,859.55)
Leave Transport Grant	(6,983,226.49)	(7,144,426.00)
District Education Committee Allowance	-	-
	(409,119,878.80)	(418,563,778.56)
NET RECEIPT	13,988.81	14,459.46
MOVEMENT IN WORKING CAPITAL		
Medical Advance	0.18	63.09
Purchase Advances/Outstanding Retirements	119.14	(3,076.34)
Unclaimed Salary	(184.97)	2,520.50
Unclaimed Leave Grant	(80.64)	3,574.00
Other Outstanding Claims	(122.92)	(44,085.49)
NET CASH FLOW FROM OPERATING ACTIVITIES	13,719.59	(26,544.78)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net Increase/Decrease in Cash and its Equivalent	13,719.59	(26,544.78)
Cash and its Equivalent at 1/1/2014	49,559.71	76,104.49
Cash and its Equivalent at 31/12/2014	63,279.30	49,559.71

GANYE LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2014 N	2013 N
CURRENT ASSETS			
Medical Advance		7.71	7.89
Purchase Advances/Outstanding Retirements		5,161.29	5,280.42
Cash and Bank Balances	2	63,279.30	49,559.71
		68,448.30	54,848.02
CURRENT LIABILITIES			
Unclaimed Salary		8,013.00	8,197.97
Unclaimed Leave Grant		3,493.36	3,574.00
Other Outstanding Claims		5,324.84	5,447.76
		16,831.20	17,219.73
NET ASSETS			
		51,617.09	37,628.29
FINANCED BY			
Accumulated Fund	3	51,617.09	37,628.29

GANYE LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

INCOME RECEIVED	NOTES	2014 N	2013 N
Personnel Emoluments	4	400,650,102.01	409,898,634.75
Running Cost	5	1,032,213.17	1,056,040.59
Medical Welfare	6	77,087.96	78,867.44
Leave Transport Grant	7	6,986,719.85	7,148,000.00
District Education Committee	8	-	-
Others	9	387,744.62	396,695.24
TOTAL INCOME		409,133,867.61	418,578,238.02
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		400,642,089.01	409,890,436.78
Traveling & Transport		212,993.67	217,910.37
Utility Services		134,895.99	138,009.90
Telephone & Postages		92,297.26	94,427.83
Printing & Stationary		198,794.09	203,383.02
Maint. of Office Furniture		163,295.15	167,064.62
Maint. of Other Cap. Assets		177,494.72	181,591.98
Consultancy Services		40,823.79	41,766.16
Maintenance of Motor Vehicle		134,895.99	138,009.90
Staff Training & Development		127,796.20	130,746.22
Entertainment & Hospitality		56,798.31	58,109.43
Miscellaneous		77,397.89	79,036.79
Medical Assistance		77,080.25	78,859.55
Leave Transport Grant		6,983,226.49	7,144,426.00
District Education Committee		-	-
		409,119,878.80	418,563,778.56
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		409,119,878.80	418,563,778.56
SURPLUS		13,988.81	14,459.46

GIREI LOGAL GOVERNMENT EDUCATION AUTHORITY**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	2014	2013
	N	N
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Personnel Emoluments	423,243,614.45	433,013,691.64
Running Cost	14,322,062.95	14,652,670.80
Medical Welfare	4,812,026.86	4,923,106.80
Leave Transport Grant	8,002,276.92	8,187,000.00
District Education Committee	1,566,245.09	1,602,400.00
Others	350,406.52	358,495.24
Total Receipts	452,296,632.79	462,737,364.48
PAYMENTS		
Personnel Emoluments	(423,235,149.57)	(433,005,031.37)
Recurrent Expenditure	(14,691,166.54)	(15,027,746.25)
Medical Welfare	(4,811,545.66)	(4,922,614.49)
Leave Transport Grant	(7,998,275.78)	(8,182,906.50)
District Education Committee Allowance	(1,534,137.06)	(1,601,598.80)
	(452,270,274.62)	(462,739,897.41)
NET RECEIPT	26,358.17	(2,532.93)
MOVEMENT IN WORKING CAPITAL		
Medical Advance	11.11	984.62
Purchase Advances/Outstanding Retirements	1,653.04	(43,958.14)
Unclaimed Salary	(195.40)	3,211.32
Unclaimed Leave Grant	(92.36)	4,093.50
Other Outstanding Claims	30,036.71	(41,082.02)
NET CASH FLOW FROM OPERATING ACTIVITIES	57,771.27	(79,283.65)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net Increase/Decrease in Cash and its Equivalent	57,771.27	(79,283.65)
Cash and its Equivalent at 1/1/2014	2,106.54	81,390.19
Cash and its Equivalent at 31/12/2014	59,877.81	2,106.54

GIREI LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2014 N	2013 N
CURRENT ASSETS			
Medical Advance		481.20	492.31
Purchase Advances/Outstanding Retirements		71,610.53	73,263.57
Cash and Bank Balances	2	59,877.81	2,106.54
		131,969.55	75,862.43
CURRENT LIABILITIES			
Unclaimed Salary		8,464.87	8,660.27
Unclaimed Leave Grant		4,001.14	4,093.50
Other Outstanding Claims		87,129.78	57,093.07
		99,595.80	69,846.85
NET ASSETS			
		32,373.75	6,015.58
FINANCED BY			
Accumulated Fund	3	32,373.75	6,015.58

GIREI LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

INCOME RECEIVED	NOTES	2014 N	2013 N
Personnel Emoluments	4	423,243,614.45	433,013,691.64
Running Cost	5	14,322,062.95	14,652,670.80
Medical Welfare	6	4,812,026.86	4,923,106.80
Leave Transport Grant	7	8,002,276.92	8,187,000.00
District Education Committee	8	1,566,245.09	1,602,400.00
Others	9	350,406.52	358,495.24
TOTAL INCOME		452,296,632.79	462,737,364.48
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		423,235,149.57	433,005,031.37
Traveling & Transport		2,200,870.42	2,251,674.91
Utility Services		1,393,884.60	1,426,060.77
Telephone & Postages		953,710.52	975,725.79
Printing & Stationary		2,054,145.73	2,101,563.25
Maint. of Office Furniture		1,687,333.99	1,726,284.09
Maint. of Other Cap. Assets		1,834,058.68	1,876,395.76
Consultancy Services		421,833.50	431,571.02
Maintenance of Motor Vehicle		1,393,884.60	1,426,060.77
Staff Training & Development		1,320,522.25	1,351,004.94
Entertainment & Hospitality		586,898.78	600,446.64
Miscellaneous		844,023.47	860,958.30
Medical Assistance		4,811,545.66	4,922,614.49
Leave Transport Grant		7,998,275.78	8,182,906.50
District Education Committee		1,534,137.06	1,601,598.80
		452,270,274.62	462,739,897.41
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		452,270,274.62	462,739,897.41
SURPLUS		26,358.17	(2,532.93)

GOMBI LOGAL GOVERNMENT EDUCATION AUTHORITY**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	2014	2013
	N	N
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Personnel Emoluments	418,552,387.52	428,214,173.30
Running Cost	14,322,062.95	14,652,670.80
Medical Welfare	4,812,026.86	4,923,106.80
Leave Transport Grant	6,440,332.56	6,589,000.00
District Education Committee	1,566,245.09	1,602,400.00
Others	488,420.63	499,695.24
Total Receipts	446,181,475.61	456,481,046.14
PAYMENTS		
Personnel Emoluments	(418,544,016.47)	(428,205,609.02)
Recurrent Expenditure	(14,825,318.06)	(15,165,063.75)
Medical Welfare	(4,811,545.66)	(4,922,614.49)
Leave Transport Grant	(6,437,112.39)	(6,585,705.50)
District Education Committee Allowance	(1,565,461.97)	(1,601,598.80)
	(446,183,454.55)	(456,480,591.56)
NET RECEIPT	(1,978.94)	454.58
MOVEMENT IN WORKING CAPITAL		
Medical Advance	11.11	984.62
Purchase Advances/Outstanding Retirements	1,653.04	(43,958.14)
Unclaimed Salary	(193.24)	2,637.37
Unclaimed Leave Grant	(74.33)	3,294.50
Other Outstanding Claims	(1,300.14)	(60,754.74)
NET CASH FLOW FROM OPERATING ACTIVITIES	(1,882.50)	(97,341.81)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net Increase/Decrease in Cash and its Equivalent	(1,882.50)	(97,341.81)
Cash and its Equivalent at 1/1/2014	216,886.49	314,228.30
Cash and its Equivalent at 31/12/2014	215,004.00	216,886.49

GOMBI LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2014 N	2013 N
CURRENT ASSETS			
Medical Advance		481.20	492.31
Purchase Advances/Outstanding Retirements		71,610.53	73,263.57
Cash and Bank Balances	2	215,004.00	216,886.49
		287,095.73	290,642.38
CURRENT LIABILITIES			
Unclaimed Salary		8,371.05	8,564.28
Unclaimed Leave Grant		3,220.17	3,294.50
Other Outstanding Claims		56,322.44	57,622.57
		67,913.65	69,481.36
NET ASSETS			
		219,182.08	221,161.02
FINANCED BY			
Accumulated Fund	3	219,182.08	221,161.02

GOMBI LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

INCOME RECEIVED	NOTES	2014 N	2013 N
Personnel Emoluments	4	418,552,387.52	428,214,173.30
Running Cost	5	14,322,062.95	14,652,670.80
Medical Welfare	6	4,812,026.86	4,923,106.80
Leave Transport Grant	7	6,440,332.56	6,589,000.00
District Education Committee	8	1,566,245.09	1,602,400.00
Others	9	488,420.63	499,695.24
TOTAL INCOME		446,181,475.61	456,481,046.14
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		418,544,016.47	428,205,609.02
Traveling & Transport		2,221,572.54	2,272,854.91
Utility Services		1,406,995.94	1,439,474.77
Telephone & Postages		962,681.43	984,903.79
Printing & Stationary		2,073,467.70	2,121,331.25
Maint. of Office Furniture		1,703,205.61	1,742,522.09
Maint. of Other Cap. Assets		1,851,310.45	1,894,045.76
Consultancy Services		425,801.40	435,630.52
Maintenance of Motor Vehicle		1,406,995.94	1,439,474.77
Staff Training & Development		1,332,943.52	1,363,712.94
Entertainment & Hospitality		592,419.34	606,094.64
Miscellaneous		847,924.18	865,018.30
Medical Assistance		4,811,545.66	4,922,614.49
Leave Transport Grant		6,437,112.39	6,585,705.50
District Education Committee		1,565,461.97	1,601,598.80
		446,183,454.55	456,480,591.56
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		446,183,454.55	456,480,591.56
SURPLUS		(1,978.94)	454.58

GUYUK LOGAL GOVERNMENT EDUCATION AUTHORITY**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	2014	2013
	N	N
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Personnel Emoluments	381,130,536.31	389,928,483.01
Running Cost	853,002.20	872,692.74
Medical Welfare	68,996.50	70,589.20
Leave Transport Grant	4,978,575.49	5,093,500.00
District Education Committee	-	-
Others	411,398.59	420,895.24
Total Receipts	387,442,509.08	396,386,160.19
PAYMENTS		
Personnel Emoluments	(381,122,913.70)	(389,920,684.44)
Recurrent Expenditure	(1,296,898.28)	(1,325,903.06)
Medical Welfare	(68,989.60)	(70,582.14)
Leave Transport Grant	(4,976,086.20)	(5,090,953.25)
District Education Committee Allowance	-	-
	(387,464,887.78)	(396,408,122.89)
NET RECEIPT	(22,378.70)	(21,962.70)
MOVEMENT IN WORKING CAPITAL		
Medical Advance	0.16	56.47
Purchase Advances/Outstanding Retirements	98.45	(2,469.54)
Unclaimed Salary	(175.96)	2,184.59
Unclaimed Leave Grant	(57.46)	2,546.75
Other Outstanding Claims	(109.45)	(36,664.75)
NET CASH FLOW FROM OPERATING ACTIVITIES	(22,622.96)	(56,309.17)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net Increase/Decrease in Cash and its Equivalent	(22,622.96)	(56,309.17)
Cash and its Equivalent at 1/1/2014	40,281.18	96,590.35
Cash and its Equivalent at 31/12/2014	17,658.22	40,281.18

GUYUK LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2014 N	2013 N
CURRENT ASSETS			
Medical Advance		6.90	7.06
Purchase Advances/Outstanding Retirements		4,265.23	4,363.68
Cash and Bank Balances	2	17,658.22	40,281.18
		21,930.35	44,651.92
CURRENT LIABILITIES			
Unclaimed Salary		7,622.61	7,798.57
Unclaimed Leave Grant		2,489.29	2,546.75
Other Outstanding Claims		4,741.50	4,850.95
		14,853.40	15,196.27
NET ASSETS		7,076.95	29,455.65
FINANCED BY			
Accumulated Fund	3	7,076.95	29,455.65

GUYUK LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

INCOME RECEIVED	NOTES	2014 N	2013 N
Personnel Emoluments	4	381,130,536.31	389,928,483.01
Running Cost	5	853,002.20	872,692.74
Medical Welfare	6	68,996.50	70,589.20
Leave Transport Grant	7	4,978,575.49	5,093,500.00
District Education Committee	8	-	-
Others	9	411,398.59	420,895.24
TOTAL INCOME		387,442,509.08	396,386,160.19
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		381,122,913.70	389,920,684.44
Traveling & Transport		189,660.12	194,038.20
Utility Services		120,118.07	122,890.86
Telephone & Postages		82,186.05	84,083.22
Printing & Stationary		177,016.11	181,102.32
Maint. of Office Furniture		145,406.09	148,762.62
Maint. of Other Cap. Assets		158,050.10	161,698.50
Consultancy Services		36,351.52	37,190.65
Maintenance of Motor Vehicle		120,118.07	122,890.86
Staff Training & Development		113,796.07	116,422.92
Entertainment & Hospitality		50,576.03	51,743.52
Miscellaneous		103,620.04	105,079.40
Medical Assistance		68,989.60	70,582.14
Leave Transport Grant		4,976,086.20	5,090,953.25
District Education Committee		-	-
		387,464,887.78	396,408,122.89
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		387,464,887.78	396,408,122.89
SURPLUS		(22,378.70)	(21,962.70)

HONG LOGAL GOVERNMENT EDUCATION AUTHORITY**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	2014	2013
	N	N
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Personnel Emoluments	662,483,943.02	677,776,599.64
Running Cost	1,379,818.84	1,411,670.32
Medical Welfare	108,407.11	110,909.56
Leave Transport Grant	9,419,951.58	9,637,400.00
District Education Committee	-	-
Others	590,367.31	603,995.24
Total Receipts	673,982,487.86	689,540,574.76
PAYMENTS		
Personnel Emoluments	(662,470,693.34)	(677,763,044.11)
Recurrent Expenditure	(1,968,272.48)	(2,013,467.65)
Medical Welfare	(108,396.27)	(110,898.47)
Leave Transport Grant	(9,415,241.61)	(9,632,581.30)
District Education Committee Allowance	-	-
	(673,962,603.70)	(689,519,991.53)
NET RECEIPT	19,884.16	20,583.23
MOVEMENT IN WORKING CAPITAL		
Medical Advance	0.25	88.73
Purchase Advances/Outstanding Retirements	159.26	(3,654.83)
Unclaimed Salary	(305.85)	3,630.33
Unclaimed Leave Grant	(108.72)	4,818.70
Other Outstanding Claims	(170.55)	(40,292.15)
NET CASH FLOW FROM OPERATING ACTIVITIES	19,458.54	(14,825.99)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net Increase/Decrease in Cash and its Equivalent	19,458.54	(14,825.99)
Cash and its Equivalent at 1/1/2014	54,640.83	69,466.82
Cash and its Equivalent at 31/12/2014	74,099.37	54,640.83

HONG LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2014 N	2013 N
CURRENT ASSETS			
Medical Advance		10.84	11.09
Purchase Advances/Outstanding Retirements		6,899.31	7,058.57
Cash and Bank Balances	2	74,099.37	54,640.83
		81,009.53	61,710.49
CURRENT LIABILITIES			
Unclaimed Salary		13,249.68	13,555.53
Unclaimed Leave Grant		4,709.98	4,818.70
Other Outstanding Claims		7,388.20	7,558.75
		25,347.85	25,932.98
NET ASSETS			
		55,661.67	35,777.51
FINANCED BY			
Accumulated Fund	3	55,661.67	35,777.51

HONG LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

INCOME RECEIVED	NOTES	2014 N	2013 N
Personnel Emoluments	4	662,483,943.02	677,776,599.64
Running Cost	5	1,379,818.84	1,411,670.32
Medical Welfare	6	108,407.11	110,909.56
Leave Transport Grant	7	9,419,951.58	9,637,400.00
District Education Committee	8	-	-
Others	9	590,367.31	603,995.24
TOTAL INCOME		673,982,487.86	689,540,574.76
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		662,470,693.34	677,763,044.11
Traveling & Transport		295,527.92	302,349.83
Utility Services		187,167.68	191,488.23
Telephone & Postages		128,062.10	131,018.26
Printing & Stationary		275,826.06	282,193.18
Maint. of Office Furniture		226,571.41	231,801.54
Maint. of Other Cap. Assets		246,273.27	251,958.20
Consultancy Services		56,642.85	57,950.38
Maintenance of Motor Vehicle		187,167.68	191,488.23
Staff Training & Development		177,316.75	181,409.90
Entertainment & Hospitality		78,807.45	80,626.62
Miscellaneous		108,909.31	111,183.28
Medical Assistance		108,396.27	110,898.47
Leave Transport Grant		9,415,241.61	9,632,581.30
District Education Committee		-	-
		673,962,603.70	689,519,991.53
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		673,962,603.70	689,519,991.53
SURPLUS		19,884.16	20,583.23

JADA LOGAL GOVERNMENT EDUCATION AUTHORITY**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	2014	2013
CASH FLOW FROM OPERATING ACTIVITIES	N	N
RECEIPTS		
Personnel Emoluments	384,422,836.20	393,296,781.74
Running Cost	14,322,062.95	14,652,670.80
Medical Welfare	4,812,026.86	4,923,106.80
Leave Transport Grant	6,071,350.08	6,211,500.00
District Education Committee	1,566,245.09	1,602,400.00
Others	541,495.46	553,995.24
Total Receipts	411,736,016.64	421,240,454.58
PAYMENTS		
Personnel Emoluments	(384,415,147.74)	(393,288,915.80)
Recurrent Expenditure	(14,881,061.17)	(15,222,024.38)
Medical Welfare	(4,811,545.66)	(4,922,614.49)
Leave Transport Grant	(6,068,314.40)	(6,208,394.25)
District Education Committee Allowance	(1,565,461.97)	(1,601,598.80)
	(411,741,530.95)	(421,243,547.72)
NET RECEIPT	(5,514.30)	(3,093.14)
MOVEMENT IN WORKING CAPITAL		
Medical Advance	11.11	984.62
Purchase Advances/Outstanding Retirements	1,653.04	(43,958.14)
Unclaimed Salary	(177.48)	2,355.49
Unclaimed Leave Grant	(70.07)	3,105.75
Other Outstanding Claims	(1,304.73)	(42,542.71)
NET CASH FLOW FROM OPERATING ACTIVITIES	(5,402.44)	(83,148.14)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net Increase/Decrease in Cash and its Equivalent	(5,402.44)	(83,148.14)
Cash and its Equivalent at 1/1/2014	13,102.92	96,251.06
Cash and its Equivalent at 31/12/2014	7,700.48	13,102.92

JADA LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2014 N	2013 N
CURRENT ASSETS			
Medical Advance		481.20	492.31
Purchase Advances/Outstanding Retirements		71,610.53	73,263.57
Cash and Bank Balances	2	7,700.48	13,102.92
		79,792.22	86,858.81
CURRENT LIABILITIES			
Unclaimed Salary		7,688.46	7,865.94
Unclaimed Leave Grant		3,035.68	3,105.75
Other Outstanding Claims		56,521.47	57,826.20
		67,245.60	68,797.88
NET ASSETS		12,546.62	18,060.92
FINANCED BY			
Accumulated Fund	3	12,546.62	18,060.92

JADA LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

INCOME RECEIVED	NOTES	2014 N	2013 N
Personnel Emoluments	4	384,422,836.20	393,296,781.74
Running Cost	5	14,322,062.95	14,652,670.80
Medical Welfare	6	4,812,026.86	4,923,106.80
Leave Transport Grant	7	6,071,350.08	6,211,500.00
District Education Committee	8	1,566,245.09	1,602,400.00
Others	9	541,495.46	553,995.24
TOTAL INCOME		411,736,016.64	421,240,454.58
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		384,415,147.74	393,288,915.80
Traveling & Transport		2,229,533.76	2,280,999.91
Utility Services		1,412,038.05	1,444,633.27
Telephone & Postages		966,131.30	988,433.29
Printing & Stationary		2,080,898.18	2,128,933.25
Maint. of Office Furniture		1,709,309.22	1,748,766.59
Maint. of Other Cap. Assets		1,857,944.80	1,900,833.26
Consultancy Services		427,327.30	437,191.65
Maintenance of Motor Vehicle		1,412,038.05	1,444,633.27
Staff Training & Development		1,337,720.26	1,368,599.94
Entertainment & Hospitality		594,542.34	608,266.64
Miscellaneous		853,577.92	870,733.30
Medical Assistance		4,811,545.66	4,922,614.49
Leave Transport Grant		6,068,314.40	6,208,394.25
District Education Committee		1,565,461.97	1,601,598.80
		411,741,530.95	421,243,547.72
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		411,741,530.95	421,243,547.72
SURPLUS		(5,514.30)	(3,093.14)

LAMURDE LOGAL GOVERNMENT EDUCATION AUTHORITY**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2014**

	2013	2012
	N	N
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Personnel Emoluments	257,289,183.82	191,875,228.02
Running Cost	613,538.41	814,981.96
Medical Welfare	63,535.36	190,606.08
Leave Transport Grant	3,247,800.00	-
District Education Committee	-	-
Others	237,795.24	7,532,352.75
Total Receipts	261,451,852.83	200,413,168.81
PAYMENTS		
Personnel Emoluments	(257,284,038.04)	(191,871,390.52)
Recurrent Expenditure	(936,412.81)	(8,466,163.87)
Medical Welfare	(63,529.01)	(190,548.90)
Leave Transport Grant	(3,246,176.10)	-
District Education Committee Allowance	-	-
	(261,530,155.96)	(200,528,103.28)
NET RECEIPT	(78,303.13)	(114,934.47)
MOVEMENT IN WORKING CAPITAL		
Medical Advance	50.83	12.71
Purchase Advances/Outstanding Retirements	(1,437.86)	1,128.52
Unclaimed Salary	1,308.28	211.95
Unclaimed Leave Grant	1,623.90	-
Other Outstanding Claims	(28,110.00)	11,210.02
NET CASH FLOW FROM OPERATING ACTIVITIES	(104,867.98)	(102,371.27)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net Increase/Decrease in Cash and its Equivalent	(104,867.98)	(102,371.27)
Cash and its Equivalent at 1/1/2013	(1,023,367.69)	(920,996.42)
Cash and its Equivalent at 31/12/2013	(1,128,235.67)	(1,023,367.69)

LAMURDE LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2014

	NOTES	2013 N	2012 N
CURRENT ASSETS			
Medical Advance		6.35	57.18
Purchase Advances/Outstanding Retirements		3,067.91	1,630.05
Cash and Bank Balances	2	(1,128,235.67)	(1,023,367.69)
		(1,125,161.41)	(1,021,680.45)
CURRENT LIABILITIES			
Unclaimed Salary		5,145.78	3,837.50
Unclaimed Leave Grant		1,623.90	-
Other Outstanding Claims		3,192.50	31,302.51
		9,962.18	35,140.01
NET ASSETS			
		(1,135,123.59)	(1,056,820.46)
FINANCED BY			
Accumulated Fund	3	(1,135,123.59)	(1,056,820.46)

LAMURDE LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2014

INCOME RECEIVED	NOTES	2013 N	2012 N
Personnel Emoluments	4	257,289,183.82	191,875,228.02
Running Cost	5	613,538.41	814,981.96
Medical Welfare	6	63,535.36	190,606.08
Leave Transport Grant	7	3,247,800.00	-
District Education Committee	8	-	-
Others	9	237,795.24	7,532,352.75
TOTAL INCOME		261,451,852.83	200,413,168.81
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		257,284,038.04	191,871,390.52
Traveling & Transport		127,700.05	1,252,100.21
Utility Services		80,876.70	792,996.80
Telephone & Postages		55,336.69	542,576.76
Printing & Stationary		119,186.71	1,168,626.86
Maint. of Office Furniture		97,903.37	959,943.49
Maint. of Other Cap. Assets		106,416.71	1,043,416.84
Consultancy Services		24,475.84	239,985.87
Maintenance of Motor Vehicle		80,876.70	792,996.80
Staff Training & Development		76,620.03	751,260.12
Entertainment & Hospitality		34,053.35	333,893.39
Miscellaneous		132,966.68	588,366.74
Medical Assistance		63,529.01	190,548.90
Leave Transport Grant		3,246,176.10	-
District Education Committee		-	-
		261,530,155.96	200,528,103.28
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		261,530,155.96	200,528,103.28
SURPLUS		(78,303.13)	(114,934.47)

MADAGALI LOCAL GOVERNMENT EDUCATION AUTHORITY
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

	2014	2013
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS	N	N
Personnel Emoluments	448,847,133.85	459,208,237.94
Running Cost	14,322,062.95	14,652,670.80
Medical Welfare	4,812,026.86	4,923,106.80
Leave Transport Grant	6,013,681.29	6,152,500.00
District Education Committee	1,566,245.09	1,602,400.00
Others	467,405.73	478,195.24
Total Receipts	476,028,555.78	487,017,110.78
PAYMENTS		
Personnel Emoluments	(448,838,156.90)	(459,199,053.78)
Recurrent Expenditure	(15,062,823.88)	(15,106,298.13)
Medical Welfare	(4,811,545.66)	(4,922,614.49)
Leave Transport Grant	(6,010,674.45)	(6,149,423.75)
District Education Committee Allowance	(1,565,461.97)	(1,601,598.80)
	(476,288,662.86)	(486,978,988.94)
NET RECEIPT	(260,107.09)	38,121.84
MOVEMENT IN WORKING CAPITAL		
Medical Advance	11.11	984.62
Purchase Advances/Outstanding Retirements	1,653.04	(43,958.14)
Unclaimed Salary	(207.22)	2,887.96
Unclaimed Leave Grant	(69.41)	3,076.25
Other Outstanding Claims	(1,298.32)	(50,827.28)
NET CASH FLOW FROM OPERATING ACTIVITIES	(260,017.89)	(49,714.75)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net Increase/Decrease in Cash and its Equivalent	(260,017.89)	(49,714.75)
Cash and its Equivalent at 1/1/2014	428,632.24	478,346.99
Cash and its Equivalent at 31/12/2014	168,614.35	428,632.24

MADAGALI LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2014 N	2013 N
CURRENT ASSETS			
Medical Advance		481.20	492.31
Purchase Advances/Outstanding Retirements		71,610.53	73,263.57
Cash and Bank Balances	2	168,614.35	428,632.24
		240,706.09	502,388.12
CURRENT LIABILITIES			
Unclaimed Salary		8,976.94	9,184.16
Unclaimed Leave Grant		3,006.84	3,076.25
Other Outstanding Claims		56,243.63	57,541.95
		68,227.41	69,802.36
NET ASSETS			
		172,478.67	432,585.76
FINANCED BY			
Accumulated Fund	3	172,478.67	432,585.76

MADAGALI LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

INCOME RECEIVED	NOTES	2014 N	2013 N
Personnel Emoluments	4	448,847,133.85	459,208,237.94
Running Cost	5	14,322,062.95	14,652,670.80
Medical Welfare	6	4,812,026.86	4,923,106.80
Leave Transport Grant	7	6,013,681.29	6,152,500.00
District Education Committee	8	1,566,245.09	1,602,400.00
Others	9	467,405.73	478,195.24
TOTAL INCOME		476,028,555.78	487,017,110.78
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		448,838,156.90	459,199,053.78
Traveling & Transport		2,514,209.68	2,269,629.91
Utility Services		1,404,999.53	1,437,432.27
Telephone & Postages		961,315.46	983,506.29
Printing & Stationary		2,070,525.62	2,118,321.25
Maint. of Office Furniture		1,700,788.90	1,740,049.59
Maint. of Other Cap. Assets		1,848,683.59	1,891,358.26
Consultancy Services		425,197.22	435,012.40
Maintenance of Motor Vehicle		1,404,999.53	1,437,432.27
Staff Training & Development		1,331,052.18	1,361,777.94
Entertainment & Hospitality		591,578.75	605,234.64
Miscellaneous		809,473.43	826,543.30
Medical Assistance		4,811,545.66	4,922,614.49
Leave Transport Grant		6,010,674.45	6,149,423.75
District Education Committee		1,565,461.97	1,601,598.80
		476,288,662.86	486,978,988.94
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		476,288,662.86	486,978,988.94
SURPLUS		(260,107.09)	38,121.84

MAIHA LOGAL GOVERNMENT EDUCATION AUTHORITY**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2014**

	2014	2013
	N	N
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Personnel Emoluments	240,120,770.14	245,663,673.52
Running Cost	860,260.51	880,118.60
Medical Welfare	58,109.57	59,450.96
Leave Transport Grant	4,209,821.27	4,307,000.00
District Education Committee	-	-
Others	265,760.47	271,895.24
Total Receipts	245,514,721.96	251,182,138.32
PAYMENTS		
Personnel Emoluments	(240,115,967.73)	(245,658,760.25)
Recurrent Expenditure	(1,129,383.35)	(1,155,213.75)
Medical Welfare	(58,103.76)	(59,445.01)
Leave Transport Grant	(4,207,716.36)	(4,304,846.50)
District Education Committee Allowance	-	-
	(245,511,171.19)	(251,178,265.51)
NET RECEIPT	3,550.77	3,872.81
MOVEMENT IN WORKING CAPITAL		
Medical Advance	0.13	47.53
Purchase Advances/Outstanding Retirements	99.29	(2,804.80)
Unclaimed Salary	(110.86)	1,410.35
Unclaimed Leave Grant	(48.59)	2,153.50
Other Outstanding Claims	(97.47)	(50,857.01)
NET CASH FLOW FROM OPERATING ACTIVITIES	3,393.27	(46,177.63)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net Increase/Decrease in Cash and its Equivalent	3,393.27	(46,177.63)
Cash and its Equivalent at 1/1/2014	33,168.12	79,345.74
Cash and its Equivalent at 31/12/2014	36,561.39	33,168.12

MAIHA LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2014

	NOTES	2014 N	2013 N
CURRENT ASSETS			
Medical Advance		5.81	5.95
Purchase Advances/Outstanding Retirements		4,301.52	4,400.81
Cash and Bank Balances	2	36,561.39	33,168.12
		40,868.72	37,574.88
CURRENT LIABILITIES			
Unclaimed Salary		4,802.42	4,913.27
Unclaimed Leave Grant		2,104.91	2,153.50
Other Outstanding Claims		4,222.58	4,320.05
		11,129.90	11,386.83
NET ASSETS			
		29,738.82	26,188.05
FINANCED BY			
Accumulated Fund	3	29,738.82	26,188.05

MAIHA LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2014

INCOME RECEIVED	NOTES	2014 N	2013 N
Personnel Emoluments	4	240,120,770.14	245,663,673.52
Running Cost	5	860,260.51	880,118.60
Medical Welfare	6	58,109.57	59,450.96
Leave Transport Grant	7	4,209,821.27	4,307,000.00
District Education Committee	8	-	-
Others	9	265,760.47	271,895.24
TOTAL INCOME		245,514,721.96	251,182,138.32
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		240,115,967.73	245,658,760.25
Traveling & Transport		168,903.15	172,802.08
Utility Services		106,971.99	109,441.31
Telephone & Postages		73,191.36	74,880.90
Printing & Stationary		157,642.94	161,281.94
Maint. of Office Furniture		129,492.41	132,481.59
Maint. of Other Cap. Assets		140,752.62	144,001.73
Consultancy Services		32,373.10	33,120.40
Maintenance of Motor Vehicle		106,971.99	109,441.31
Staff Training & Development		101,341.89	103,681.25
Entertainment & Hospitality		45,040.84	46,080.55
Miscellaneous		66,701.05	68,000.69
Medical Assistance		58,103.76	59,445.01
Leave Transport Grant		4,207,716.36	4,304,846.50
District Education Committee		-	-
		245,511,171.19	251,178,265.51
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		245,511,171.19	251,178,265.51
SURPLUS		3,550.77	3,872.81

MAYO BELWA LOGAL GOVERNMENT EDUCATION AUTHORITY
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

	2014	2013
	N	N
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Personnel Emoluments	946,241,144.45	573,105,159.25
Running Cost	2,541,714.32	933,457.06
Medical Welfare	383,935.35	98,927.28
Leave Transport Grant	10,011,887.44	10,243,000.00
District Education Committee	-	-
Others	13,109,137.85	705,014.94
Total Receipts	972,287,819.41	585,085,558.53
PAYMENTS		
Personnel Emoluments	(946,222,219.63)	(573,093,697.15)
Recurrent Expenditure	(15,583,434.34)	(1,658,631.55)
Medical Welfare	(383,896.95)	(98,917.39)
Leave Transport Grant	(10,006,881.50)	(10,237,878.50)
District Education Committee Allowance	-	-
	(972,196,432.43)	(585,089,124.58)
NET RECEIPT	91,386.99	(3,566.05)
MOVEMENT IN WORKING CAPITAL		
Medical Advance	(28.50)	78.27
Purchase Advances/Outstanding Retirements	(8,041.29)	(1,333.56)
Unclaimed Salary	7,462.72	3,562.53
Unclaimed Leave Grant	(115.56)	5,121.50
Other Outstanding Claims	52,546.43	(47,756.96)
NET CASH FLOW FROM OPERATING ACTIVITIES	143,210.79	(43,894.28)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net Increase/Decrease in Cash and its Equivalent	143,210.79	(43,894.28)
Cash and its Equivalent at 1/1/2014	26,298.19	70,192.46
Cash and its Equivalent at 31/12/2014	169,508.97	26,298.19

MAYO BELWA LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2014 N	2013 N
CURRENT ASSETS			
Medical Advance		38.39	9.89
Purchase Advances/Outstanding Retirements		12,708.79	4,667.51
Cash and Bank Balances	2	169,508.97	26,298.19
		182,256.16	30,975.58
CURRENT LIABILITIES			
Unclaimed Salary		18,924.82	11,462.10
Unclaimed Leave Grant		5,005.94	5,121.50
Other Outstanding Claims		58,690.70	6,144.27
		82,621.46	22,727.87
NET ASSETS			
		99,634.70	8,247.71
FINANCED BY			
Accumulated Fund	3	99,634.70	8,247.71

MAYO BELWA LOCAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

INCOME RECEIVED	NOTES	2014 N	2013 N
Personnel Emoluments	4	946,241,144.45	573,105,159.25
Running Cost	5	2,541,714.32	933,457.06
Medical Welfare	6	383,935.35	98,927.28
Leave Transport Grant	7	10,011,887.44	10,243,000.00
District Education Committee	8	-	-
Others	9	13,109,137.85	705,014.94
TOTAL INCOME		972,287,819.41	585,085,558.53
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		946,222,219.63	573,093,697.15
Traveling & Transport		2,347,627.83	245,770.80
Utility Services		1,486,830.96	155,654.84
Telephone & Postages		1,017,305.39	106,500.68
Printing & Stationary		2,191,119.30	229,386.08
Maint. of Office Furniture		1,799,848.00	188,424.28
Maint. of Other Cap. Assets		1,956,356.52	204,809.00
Consultancy Services		449,962.00	47,106.07
Maintenance of Motor Vehicle		1,486,830.96	155,654.84
Staff Training & Development		1,408,576.70	147,462.48
Entertainment & Hospitality		626,034.09	65,538.88
Miscellaneous		812,942.61	112,323.60
Medical Assistance		383,896.95	98,917.39
Leave Transport Grant		10,006,881.50	10,237,878.50
District Education Committee		-	-
		972,196,432.43	585,089,124.58
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		972,196,432.43	585,089,124.58
SURPLUS		91,386.99	(3,566.05)

MICHIKA LOGAL GOVERNMENT EDUCATION AUTHORITY**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	2014	2013
CASH FLOW FROM OPERATING ACTIVITIES	N	N
RECEIPTS		
Personnel Emoluments	597,820,471.09	611,620,448.10
Running Cost	1,385,979.78	1,417,973.48
Medical Welfare	92,901.32	95,045.84
Leave Transport Grant	8,388,364.55	8,582,000.00
District Education Committee	-	-
Others	750,151.56	767,467.92
Total Receipts	608,437,868.30	622,482,935.34
PAYMENTS		
Personnel Emoluments	(597,808,514.68)	(611,608,215.69)
Recurrent Expenditure	(2,161,180.52)	(2,210,182.39)
Medical Welfare	(92,892.03)	(95,036.34)
Leave Transport Grant	(8,384,170.36)	(8,577,709.00)
District Education Committee Allowance	-	-
	(608,446,757.59)	(622,491,143.42)
NET RECEIPT	(8,889.30)	(8,208.08)
MOVEMENT IN WORKING CAPITAL		
Medical Advance	0.21	70.95
Purchase Advances/Outstanding Retirements	159.97	(3,985.45)
Unclaimed Salary	(276.00)	3,437.68
Unclaimed Leave Grant	(96.82)	4,291.00
Other Outstanding Claims	(184.91)	(40,059.04)
NET CASH FLOW FROM OPERATING ACTIVITIES	(9,286.84)	(44,452.94)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net Increase/Decrease in Cash and its Equivalent	(9,286.84)	(44,452.94)
Cash and its Equivalent at 1/1/2014	25,121.65	69,574.59
Cash and its Equivalent at 31/12/2014	15,834.80	25,121.65

MICHIKA LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2014 N	2013 N
CURRENT ASSETS			
Medical Advance		9.29	9.50
Purchase Advances/Outstanding Retirements		6,930.12	7,090.09
Cash and Bank Balances	2	15,834.80	25,121.65
		22,774.21	32,221.24
CURRENT LIABILITIES			
Unclaimed Salary		11,956.41	12,232.41
Unclaimed Leave Grant		4,194.18	4,291.00
Other Outstanding Claims		8,010.49	8,195.41
		24,161.08	24,718.81
NET ASSETS			
		(1,386.87)	7,502.42
FINANCED BY			
Accumulated Fund	3	(1,386.87)	7,502.42

MICHIKA LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

INCOME RECEIVED	NOTES	2014 N	2013 N
Personnel Emoluments	4	597,820,471.09	611,620,448.10
Running Cost	5	1,385,979.78	1,417,973.48
Medical Welfare	6	92,901.32	95,045.84
Leave Transport Grant	7	8,388,364.55	8,582,000.00
District Education Committee	8	-	-
Others	9	750,151.56	767,467.92
TOTAL INCOME		608,437,868.30	622,482,935.34
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		597,808,514.68	611,608,215.69
Traveling & Transport		320,419.70	327,816.21
Utility Services		202,932.48	207,616.93
Telephone & Postages		138,848.54	142,053.69
Printing & Stationary		299,058.39	305,961.80
Maint. of Office Furniture		245,655.10	251,325.76
Maint. of Other Cap. Assets		267,016.42	273,180.18
Consultancy Services		61,413.78	62,831.44
Maintenance of Motor Vehicle		202,932.48	207,616.93
Staff Training & Development		192,251.82	196,689.73
Entertainment & Hospitality		85,445.25	87,417.66
Miscellaneous		145,206.57	147,672.07
Medical Assistance		92,892.03	95,036.34
Leave Transport Grant		8,384,170.36	8,577,709.00
District Education Committee		-	-
		608,446,757.59	622,491,143.42
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		608,446,757.59	622,491,143.42
SURPLUS		(8,889.30)	(8,208.08)

MUBI NORTH LOGAL GOVERNMENT EDUCATION AUTHORITY
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

	2014	2013
	N	N
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Personnel Emoluments	384,081,757.56	392,947,829.70
Running Cost	14,322,062.95	14,652,670.80
Medical Welfare	4,812,026.86	4,923,106.80
Leave Transport Grant	6,082,590.61	6,223,000.00
District Education Committee	1,566,245.09	1,602,400.00
Others	300,948.21	307,895.24
Total Receipts	411,165,631.27	420,656,902.54
PAYMENTS		
Personnel Emoluments	(384,074,075.92)	(392,939,970.74)
Recurrent Expenditure	(14,632,017.34)	(14,967,462.50)
Medical Welfare	(4,811,545.66)	(4,922,614.49)
Leave Transport Grant	(6,079,549.31)	(6,219,888.50)
District Education Committee Allowance	(1,565,461.97)	(1,601,598.80)
	(411,162,650.20)	(420,651,535.03)
NET RECEIPT	2,981.08	5,367.51
MOVEMENT IN WORKING CAPITAL		
Medical Advance	11.11	984.62
Purchase Advances/Outstanding Retirements	1,653.04	(43,958.14)
Unclaimed Salary	(177.32)	2,148.31
Unclaimed Leave Grant	(70.20)	3,111.50
Other Outstanding Claims	(1,283.91)	(37,688.40)
NET CASH FLOW FROM OPERATING ACTIVITIES	3,113.79	(70,034.61)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net Increase/Decrease in Cash and its Equivalent	3,113.79	(70,034.61)
Cash and its Equivalent at 1/1/2014	12,296.80	82,331.40
Cash and its Equivalent at 31/12/2014	15,410.58	12,296.80

MUBI NORTH LOCAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2014 N	2013 N
CURRENT ASSETS			
Medical Advance		481.20	492.31
Purchase Advances/Outstanding Retirements		71,610.53	73,263.57
Cash and Bank Balances	2	15,410.58	12,296.80
		87,502.32	86,052.68
CURRENT LIABILITIES			
Unclaimed Salary		7,681.64	7,858.96
Unclaimed Leave Grant		3,041.30	3,111.50
Other Outstanding Claims		55,619.41	56,903.32
		66,342.34	67,873.78
NET ASSETS		21,159.98	18,178.90
FINANCED BY			
Accumulated Fund	3	21,159.98	18,178.90

MUBI NORTH LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

INCOME RECEIVED	NOTES	2014 N	2013 N
Personnel Emoluments	4	384,081,757.56	392,947,829.70
Running Cost	5	14,322,062.95	14,652,670.80
Medical Welfare	6	4,812,026.86	4,923,106.80
Leave Transport Grant	7	6,082,590.61	6,223,000.00
District Education Committee	8	1,566,245.09	1,602,400.00
Others	9	300,948.21	307,895.24
TOTAL INCOME		411,165,631.27	420,656,902.54
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		384,074,075.92	392,939,970.74
Traveling & Transport		2,193,451.67	2,244,084.91
Utility Services		1,389,186.06	1,421,253.77
Telephone & Postages		950,495.73	972,436.79
Printing & Stationary		2,047,221.56	2,094,479.25
Maint. of Office Furniture		1,681,646.28	1,720,465.09
Maint. of Other Cap. Assets		1,827,876.39	1,870,070.76
Consultancy Services		420,411.57	430,116.27
Maintenance of Motor Vehicle		1,389,186.06	1,421,253.77
Staff Training & Development		1,316,071.00	1,346,450.94
Entertainment & Hospitality		584,920.45	598,422.64
Miscellaneous		831,550.56	848,428.30
Medical Assistance		4,811,545.66	4,922,614.49
Leave Transport Grant		6,079,549.31	6,219,888.50
District Education Committee		1,565,461.97	1,601,598.80
		411,162,650.20	420,651,535.03
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		411,162,650.20	420,651,535.03
SURPLUS		2,981.08	5,367.51

MUBI SOUTH LOGAL GOVERNMENT EDUCATION AUTHORITY**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	2014	2013
	N	N
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Personnel Emoluments	318,707,143.51	326,064,120.17
Running Cost	14,322,062.95	14,652,670.80
Medical Welfare	4,812,026.86	4,923,106.80
Leave Transport Grant	4,757,674.72	4,867,500.00
District Education Committee	1,566,245.09	1,602,400.00
Others	264,783.04	270,895.24
Total Receipts	344,429,936.17	352,380,693.01
PAYMENTS		
Personnel Emoluments	(318,700,769.36)	(326,057,598.89)
Recurrent Expenditure	(14,606,078.20)	(14,940,693.75)
Medical Welfare	(4,811,545.66)	(4,922,614.49)
Leave Transport Grant	(4,755,295.88)	(4,865,066.25)
District Education Committee Allowance	(1,549,799.52)	(1,601,598.80)
	(344,423,488.62)	(352,387,572.18)
NET RECEIPT	6,447.54	(6,879.17)
MOVEMENT IN WORKING CAPITAL		
Medical Advance	11.11	984.62
Purchase Advances/Outstanding Retirements	1,653.04	(43,958.14)
Unclaimed Salary	(147.14)	1,859.11
Unclaimed Leave Grant	(54.91)	2,433.75
Other Outstanding Claims	14,381.67	(51,209.11)
NET CASH FLOW FROM OPERATING ACTIVITIES	22,291.31	(96,768.94)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net Increase/Decrease in Cash and its Equivalent	22,291.31	(96,768.94)
Cash and its Equivalent at 1/1/2014	4,915.27	101,684.21
Cash and its Equivalent at 31/12/2014	27,206.58	4,915.27

MUBI SOUTH LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2014 N	2013 N
CURRENT ASSETS			
Medical Advance		481.20	492.31
Purchase Advances/Outstanding Retirements		71,610.53	73,263.57
Cash and Bank Balances	2	27,206.58	4,915.27
		99,298.32	78,671.15
CURRENT LIABILITIES			
Unclaimed Salary		6,374.14	6,521.28
Unclaimed Leave Grant		2,378.84	2,433.75
Other Outstanding Claims		71,146.25	56,764.57
		79,899.23	65,719.61
NET ASSETS			
		19,399.09	12,951.55
FINANCED BY			
Accumulated Fund	3	19,399.09	12,951.55

MUBI SOUTH LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

INCOME RECEIVED	NOTES	2014 N	2013 N
Personnel Emoluments	4	318,707,143.51	326,064,120.17
Running Cost	5	14,322,062.95	14,652,670.80
Medical Welfare	6	4,812,026.86	4,923,106.80
Leave Transport Grant	7	4,757,674.72	4,867,500.00
District Education Committee	8	1,566,245.09	1,602,400.00
Others	9	264,783.04	270,895.24
TOTAL INCOME		344,429,936.17	352,380,693.01
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		318,700,769.36	326,057,598.89
Traveling & Transport		2,188,026.90	2,238,534.91
Utility Services		1,385,750.37	1,417,738.77
Telephone & Postages		948,144.99	970,031.79
Printing & Stationary		2,042,158.44	2,089,299.25
Maint. of Office Furniture		1,677,487.29	1,716,210.09
Maint. of Other Cap. Assets		1,823,355.75	1,865,445.76
Consultancy Services		419,371.82	429,052.52
Maintenance of Motor Vehicle		1,385,750.37	1,417,738.77
Staff Training & Development		1,312,816.14	1,343,120.94
Entertainment & Hospitality		583,473.84	596,942.64
Miscellaneous		839,742.30	856,578.30
Medical Assistance		4,811,545.66	4,922,614.49
Leave Transport Grant		4,755,295.88	4,865,066.25
District Education Committee		1,549,799.52	1,601,598.80
		344,423,488.62	352,387,572.18
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		344,423,488.62	352,387,572.18
SURPLUS		6,447.54	(6,879.17)

NUMAN LOGAL GOVERNMENT EDUCATION AUTHORITY**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	2014	2013
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS	N	N
Personnel Emoluments	277,883,605.96	284,298,219.64
Running Cost	1,073,292.01	1,098,067.68
Medical Welfare	65,175.23	66,679.72
Leave Transport Grant	4,020,687.20	4,113,500.00
District Education Committee	-	-
Others	233,700.54	239,095.24
Total Receipts	283,276,460.93	289,815,562.28
PAYMENTS		
Personnel Emoluments	(277,878,048.28)	(284,292,533.68)
Recurrent Expenditure	(1,319,223.84)	(1,349,205.65)
Medical Welfare	(65,168.71)	(66,673.05)
Leave Transport Grant	(4,018,676.86)	(4,111,443.25)
District Education Committee Allowance	-	-
	(283,281,117.69)	(289,819,855.63)
NET RECEIPT	(4,656.76)	(4,293.35)
MOVEMENT IN WORKING CAPITAL		
Medical Advance	0.15	52.05
Purchase Advances/Outstanding Retirements	123.88	(3,369.37)
Unclaimed Salary	(128.29)	1,544.50
Unclaimed Leave Grant	(46.41)	2,056.75
Other Outstanding Claims	(113.14)	(45,126.94)
NET CASH FLOW FROM OPERATING ACTIVITIES	(4,820.57)	(49,136.36)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net Increase/Decrease in Cash and its Equivalent	(4,820.57)	(49,136.36)
Cash and its Equivalent at 1/1/2014	9,429.33	58,565.70
Cash and its Equivalent at 31/12/2014	4,608.76	9,429.33

NUMAN LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2014 N	2013 N
CURRENT ASSETS			
Medical Advance		6.52	6.67
Purchase Advances/Outstanding Retirements		5,366.68	5,490.56
Cash and Bank Balances	2	4,608.76	9,429.33
		9,981.96	14,926.56
CURRENT LIABILITIES			
Unclaimed Salary		5,557.67	5,685.96
Unclaimed Leave Grant		2,010.34	2,056.75
Other Outstanding Claims		4,901.22	5,014.36
		12,469.24	12,757.08
NET ASSETS		(2,487.28)	2,169.49
FINANCED BY			
Accumulated Fund	3	(2,487.28)	2,169.49

NUMAN LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

INCOME RECEIVED	NOTES	2014 N	2013 N
Personnel Emoluments	4	277,883,605.96	284,298,219.64
Running Cost	5	1,073,292.01	1,098,067.68
Medical Welfare	6	65,175.23	66,679.72
Leave Transport Grant	7	4,020,687.20	4,113,500.00
District Education Committee	8	-	-
Others	9	233,700.54	239,095.24
TOTAL INCOME		283,276,460.93	289,815,562.28
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		277,878,048.28	284,292,533.68
Traveling & Transport		196,048.88	200,574.44
Utility Services		124,164.29	127,030.48
Telephone & Postages		84,954.52	86,915.59
Printing & Stationary		182,978.96	187,202.81
Maint. of Office Furniture		150,304.14	153,773.74
Maint. of Other Cap. Assets		163,374.07	167,145.37
Consultancy Services		37,576.04	38,443.43
Maintenance of Motor Vehicle		124,164.29	127,030.48
Staff Training & Development		117,629.33	120,344.66
Entertainment & Hospitality		52,279.70	53,486.52
Miscellaneous		85,749.63	87,258.15
Medical Assistance		65,168.71	66,673.05
Leave Transport Grant		4,018,676.86	4,111,443.25
District Education Committee		-	-
		283,281,117.69	289,819,855.63
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		283,281,117.69	289,819,855.63
SURPLUS		(4,656.76)	(4,293.35)

SHELLENG LOGAL GOVERNMENT EDUCATION AUTHORITY**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	2014	2013
	N	N
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Personnel Emoluments	239,320,836.64	244,845,274.50
Running Cost	14,322,062.95	14,652,670.80
Medical Welfare	4,812,026.86	4,923,106.80
Leave Transport Grant	3,237,271.43	3,312,000.00
District Education Committee	1,566,245.09	1,602,400.00
Others	274,948.38	281,295.24
Total Receipts	263,533,391.35	269,616,747.34
PAYMENTS		
Personnel Emoluments	(239,316,050.22)	(244,840,377.59)
Recurrent Expenditure	(14,576,180.01)	(14,911,028.75)
Medical Welfare	(4,811,545.66)	(4,922,614.49)
Leave Transport Grant	(3,235,652.79)	(3,310,344.00)
District Education Committee Allowance	(1,565,461.97)	(1,601,598.80)
	(263,504,890.65)	(269,585,963.64)
NET RECEIPT	28,500.70	30,783.70
MOVEMENT IN WORKING CAPITAL		
Medical Advance	11.11	984.62
Purchase Advances/Outstanding Retirements	1,653.04	(43,958.14)
Unclaimed Salary	(110.49)	1,611.60
Unclaimed Leave Grant	(37.36)	1,656.00
Other Outstanding Claims	(1,281.66)	(19,218.28)
NET CASH FLOW FROM OPERATING ACTIVITIES	28,735.34	(28,140.50)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Equivalent	28,735.34	(28,140.50)
Cash and its Equivalent at 1/1/2014	29,920.20	58,060.70
Cash and its Equivalent at 31/12/2014	58,655.54	29,920.20

SHELLENG LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2014 N	2013 N
CURRENT ASSETS			
Medical Advance		481.20	492.31
Purchase Advances/Outstanding Retirements		71,610.53	73,263.57
Cash and Bank Balances	2	58,655.54	29,920.20
		130,747.28	103,676.09
CURRENT LIABILITIES			
Unclaimed Salary		4,786.42	4,896.91
Unclaimed Leave Grant		1,618.64	1,656.00
Other Outstanding Claims		55,521.92	56,803.57
		61,926.97	63,356.48
NET ASSETS			
		68,820.31	40,319.61
FINANCED BY			
Accumulated Fund	3	68,820.31	40,319.61

SHELLENG LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

INCOME RECEIVED	NOTES	2014 N	2013 N
Personnel Emoluments	4	239,320,836.64	244,845,274.50
Running Cost	5	14,322,062.95	14,652,670.80
Medical Welfare	6	4,812,026.86	4,923,106.80
Leave Transport Grant	7	3,237,271.43	3,312,000.00
District Education Committee	8	1,566,245.09	1,602,400.00
Others	9	274,948.38	281,295.24
TOTAL INCOME		263,533,391.35	269,616,747.34
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		239,316,050.22	244,840,377.59
Traveling & Transport		2,189,551.70	2,240,094.91
Utility Services		1,386,716.08	1,418,726.77
Telephone & Postages		948,805.74	970,707.79
Printing & Stationary		2,043,581.59	2,090,755.25
Maint. of Office Furniture		1,678,656.30	1,717,406.09
Maint. of Other Cap. Assets		1,824,626.42	1,866,745.76
Consultancy Services		419,664.08	429,351.52
Maintenance of Motor Vehicle		1,386,716.08	1,418,726.77
Staff Training & Development		1,313,731.02	1,344,056.94
Entertainment & Hospitality		583,880.45	597,358.64
Miscellaneous		800,250.57	817,098.30
Medical Assistance		4,811,545.66	4,922,614.49
Leave Transport Grant		3,235,652.79	3,310,344.00
District Education Committee		1,565,461.97	1,601,598.80
		263,504,890.65	269,585,963.64
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		263,504,890.65	269,585,963.64
SURPLUS		28,500.70	30,783.70

SONG LOGAL GOVERNMENT EDUCATION AUTHORITY**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015**

	2014	2013
	N	N
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Personnel Emoluments	377,962,970.47	386,687,797.67
Running Cost	14,322,062.95	14,652,670.80
Medical Welfare	4,812,026.86	4,923,106.80
Leave Transport Grant	5,661,803.97	5,792,500.00
District Education Committee	1,566,245.09	1,602,400.00
Others	738,155.79	755,195.24
Total Receipts	405,063,265.13	414,413,670.51
PAYMENTS		
Personnel Emoluments	(377,955,411.21)	(386,680,063.91)
Recurrent Expenditure	(15,076,492.37)	(15,421,966.88)
Medical Welfare	(4,811,545.66)	(4,922,614.49)
Leave Transport Grant	(5,658,973.06)	(5,789,603.75)
District Education Committee Allowance	(1,565,461.97)	(1,601,598.80)
	(405,067,884.28)	(414,415,847.83)
NET RECEIPT	(4,619.15)	(2,177.32)
MOVEMENT IN WORKING CAPITAL		
Medical Advance	11.11	984.62
Purchase Advances/Outstanding Retirements	1,653.04	(43,958.14)
Unclaimed Salary	(174.50)	2,127.02
Unclaimed Leave Grant	(65.35)	2,896.25
Other Outstanding Claims	(1,321.75)	(26,155.20)
NET CASH FLOW FROM OPERATING ACTIVITIES	(4,516.60)	(66,282.77)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net Increase/Decrease in Cash and its Equivalent	(4,516.60)	(66,282.77)
Cash and its Equivalent at 1/1/2014	13,001.72	79,284.50
Cash and its Equivalent at 31/12/2014	8,485.12	13,001.72

SONG LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2014 N	2013 N
CURRENT ASSETS			
Medical Advance		481.20	492.31
Purchase Advances/Outstanding Retirements		71,610.53	73,263.57
Cash and Bank Balances	2	8,485.12	13,001.72
		80,576.86	86,757.61
CURRENT LIABILITIES			
Unclaimed Salary		7,559.26	7,733.76
Unclaimed Leave Grant		2,830.90	2,896.25
Other Outstanding Claims		57,258.94	58,580.70
		67,649.10	69,210.70
NET ASSETS			
		12,927.76	17,546.90
FINANCED BY			
Accumulated Fund	3	12,927.76	17,546.90

SONG LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

INCOME RECEIVED	NOTES	2014 N	2013 N
Personnel Emoluments	4	377,962,970.47	386,687,797.67
Running Cost	5	14,322,062.95	14,652,670.80
Medical Welfare	6	4,812,026.86	4,923,106.80
Leave Transport Grant	7	5,661,803.97	5,792,500.00
District Education Committee	8	1,566,245.09	1,602,400.00
Others	9	738,155.79	755,195.24
TOTAL INCOME		405,063,265.13	414,413,670.51
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		377,955,411.21	386,680,063.91
Traveling & Transport		2,259,032.81	2,311,179.91
Utility Services		1,430,720.78	1,463,747.27
Telephone & Postages		978,914.22	1,001,511.29
Printing & Stationary		2,108,430.62	2,157,101.25
Maint. of Office Furniture		1,731,925.16	1,771,904.59
Maint. of Other Cap. Assets		1,882,527.34	1,925,983.26
Consultancy Services		432,981.29	442,976.15
Maintenance of Motor Vehicle		1,430,720.78	1,463,747.27
Staff Training & Development		1,355,419.69	1,386,707.94
Entertainment & Hospitality		602,408.75	616,314.64
Miscellaneous		863,410.94	880,793.30
Medical Assistance		4,811,545.66	4,922,614.49
Leave Transport Grant		5,658,973.06	5,789,603.75
District Education Committee		1,565,461.97	1,601,598.80
		405,067,884.28	414,415,847.83
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		405,067,884.28	414,415,847.83
SURPLUS		(4,619.15)	(2,177.32)

TOUNGO LOGAL GOVERNMENT EDUCATION AUTHORITY
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

	2014	2013
	N	N
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Personnel Emoluments	174,976,883.80	179,016,017.77
Running Cost	14,322,062.95	14,652,670.80
Medical Welfare	4,812,026.86	4,923,106.80
Leave Transport Grant	3,388,285.45	3,466,500.00
District Education Committee	1,566,245.09	1,602,400.00
Others	337,895.33	345,695.24
Total Receipts	199,403,399.47	204,006,390.61
PAYMENTS		
Personnel Emoluments	(174,973,384.26)	(179,012,437.45)
Recurrent Expenditure	(14,648,733.54)	(14,985,026.25)
Medical Welfare	(4,811,545.66)	(4,922,614.49)
Leave Transport Grant	(3,386,591.30)	(3,464,766.75)
District Education Committee Allowance	(1,565,461.97)	(1,601,598.80)
	(199,385,716.73)	(203,986,443.74)
NET RECEIPT	17,682.74	19,946.87
MOVEMENT IN WORKING CAPITAL		
Medical Advance	11.11	984.62
Purchase Advances/Outstanding Retirements	1,653.04	(43,958.14)
Unclaimed Salary	(80.78)	2,924.10
Unclaimed Leave Grant	(39.11)	1,733.25
Other Outstanding Claims	(1,287.11)	(45,544.88)
NET CASH FLOW FROM OPERATING ACTIVITIES	17,939.90	(63,914.19)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net Increase/Decrease in Cash and its Equivalent	17,939.90	(63,914.19)
Cash and its Equivalent at 1/1/2014	9,596.73	73,510.92
Cash and its Equivalent at 31/12/2014	27,536.62	9,596.73

TOUNGO LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2014 N	2013 N
CURRENT ASSETS			
Medical Advance		481.20	492.31
Purchase Advances/Outstanding Retirements		71,610.53	73,263.57
Cash and Bank Balances	2	27,536.62	9,596.73
		99,628.36	83,352.61
CURRENT LIABILITIES			
Unclaimed Salary		3,499.54	3,580.32
Unclaimed Leave Grant		1,694.14	1,733.25
Other Outstanding Claims		55,757.97	57,045.07
		60,951.65	62,358.64
NET ASSETS		38,676.71	20,993.97
FINANCED BY			
Accumulated Fund	3	38,676.71	20,993.97

TOUNGO LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

INCOME RECEIVED	NOTES	2014 N	2013 N
Personnel Emoluments	4	174,976,883.80	179,016,017.77
Running Cost	5	14,322,062.95	14,652,670.80
Medical Welfare	6	4,812,026.86	4,923,106.80
Leave Transport Grant	7	3,388,285.45	3,466,500.00
District Education Committee	8	1,566,245.09	1,602,400.00
Others	9	337,895.33	345,695.24
TOTAL INCOME		199,403,399.47	204,006,390.61
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		174,973,384.26	179,012,437.45
Traveling & Transport		2,198,993.74	2,249,754.91
Utility Services		1,392,696.04	1,424,844.77
Telephone & Postages		952,897.29	974,893.79
Printing & Stationary		2,052,394.16	2,099,771.25
Maint. of Office Furniture		1,685,895.20	1,724,812.09
Maint. of Other Cap. Assets		1,832,494.78	1,874,795.76
Consultancy Services		421,473.80	431,203.02
Maintenance of Motor Vehicle		1,392,696.04	1,424,844.77
Staff Training & Development		1,319,396.25	1,349,852.94
Entertainment & Hospitality		586,398.33	599,934.64
Miscellaneous		813,397.91	830,318.30
Medical Assistance		4,811,545.66	4,922,614.49
Leave Transport Grant		3,386,591.30	3,464,766.75
District Education Committee		1,565,461.97	1,601,598.80
		199,385,716.73	203,986,443.74
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		199,385,716.73	203,986,443.74
SURPLUS		17,682.74	19,946.87

YOLA NORTH LOGAL GOVERNMENT EDUCATION AUTHORITY
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

	2014	2013
	N	N
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Personnel Emoluments	629,457,292.96	643,987,568.51
Running Cost	14,322,062.95	14,652,670.80
Medical Welfare	4,812,026.86	4,923,106.80
Leave Transport Grant	10,605,680.44	10,850,500.00
District Education Committee	1,566,245.09	1,602,400.00
Others	324,699.93	332,195.24
Total Receipts	661,088,008.23	676,348,441.35
PAYMENTS		
Personnel Emoluments	(629,444,703.81)	(643,974,688.76)
Recurrent Expenditure	(14,645,620.61)	(14,981,610.63)
Medical Welfare	(4,811,545.66)	(4,922,614.49)
Leave Transport Grant	(10,600,377.60)	(10,845,074.75)
District Education Committee Allowance	(1,565,461.97)	(1,601,598.80)
	(661,067,709.65)	(676,325,587.43)
NET RECEIPT	20,298.58	22,853.92
MOVEMENT IN WORKING CAPITAL		
Medical Advance	11.11	984.62
Purchase Advances/Outstanding Retirements	1,653.04	(43,958.14)
Unclaimed Salary	(290.61)	3,703.88
Unclaimed Leave Grant	(122.41)	5,425.25
Other Outstanding Claims	(1,285.96)	(25,533.32)
NET CASH FLOW FROM OPERATING ACTIVITIES	20,263.75	(36,523.79)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net Increase/Decrease in Cash and its Equivalent	20,263.75	(36,523.79)
Cash and its Equivalent at 1/1/2014	34,745.47	71,269.26
Cash and its Equivalent at 31/12/2014	55,009.22	34,745.47

YOLA NORTH LOCAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2014 N	2013 N
CURRENT ASSETS			
Medical Advance		481.20	492.31
Purchase Advances/Outstanding Retirements		71,610.53	73,263.57
Cash and Bank Balances	2	55,009.22	34,745.47
		127,100.95	108,501.35
CURRENT LIABILITIES			
Unclaimed Salary		12,589.15	12,879.75
Unclaimed Leave Grant		5,302.84	5,425.25
Other Outstanding Claims		55,708.48	56,994.45
		73,600.47	75,299.45
NET ASSETS		53,500.48	33,201.90
FINANCED BY			
Accumulated Fund	3	53,500.48	33,201.90

YOLA NORTH LOCAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

INCOME RECEIVED	NOTES	2014 N	2013 N
Personnel Emoluments	4	629,457,292.96	643,987,568.51
Running Cost	5	14,322,062.95	14,652,670.80
Medical Welfare	6	4,812,026.86	4,923,106.80
Leave Transport Grant	7	10,605,680.44	10,850,500.00
District Education Committee	8	1,566,245.09	1,602,400.00
Others	9	324,699.93	332,195.24
TOTAL INCOME		661,088,008.23	676,348,441.35
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		629,444,703.81	643,974,688.76
Traveling & Transport		2,197,014.43	2,247,729.91
Utility Services		1,391,442.47	1,423,562.27
Telephone & Postages		952,039.59	974,016.29
Printing & Stationary		2,050,546.80	2,097,881.25
Maint. of Office Furniture		1,684,377.73	1,723,259.59
Maint. of Other Cap. Assets		1,830,845.36	1,873,108.26
Consultancy Services		421,094.43	430,814.90
Maintenance of Motor Vehicle		1,391,442.47	1,423,562.27
Staff Training & Development		1,318,208.66	1,348,637.94
Entertainment & Hospitality		585,870.52	599,394.64
Miscellaneous		822,738.14	839,643.30
Medical Assistance		4,811,545.66	4,922,614.49
Leave Transport Grant		10,600,377.60	10,845,074.75
District Education Committee		1,565,461.97	1,601,598.80
		661,067,709.65	676,325,587.43
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		661,067,709.65	676,325,587.43
SURPLUS		20,298.58	22,853.92

YOLA SOUTH LOGAL GOVERNMENT EDUCATION AUTHORITY
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

	2014	2013
	N	N
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Personnel Emoluments	641,716,475.55	656,529,739.80
Running Cost	973,158.95	995,623.17
Medical Welfare	60,304.53	61,696.59
Leave Transport Grant	11,348,532.58	11,610,500.00
District Education Committee	825,534.01	844,590.48
Others	412,767.00	422,295.24
Total Receipts	655,336,772.62	670,464,445.28
PAYMENTS		
Personnel Emoluments	(641,703,641.22)	(656,516,609.21)
Recurrent Expenditure	(1,377,263.91)	(1,409,056.42)
Medical Welfare	(60,298.50)	(61,690.42)
Leave Transport Grant	(11,342,858.31)	(11,604,694.75)
District Education Committee Allowance	(825,121.24)	(844,168.18)
	(655,309,183.19)	(670,436,218.98)
NET RECEIPT	27,589.43	28,226.30
MOVEMENT IN WORKING CAPITAL		
Medical Advance	0.14	67.87
Purchase Advances/Outstanding Retirements	112.32	(2,334.20)
Unclaimed Salary	(296.27)	4,489.57
Unclaimed Leave Grant	(130.98)	5,805.25
Other Outstanding Claims	(129.50)	(31,032.29)
NET CASH FLOW FROM OPERATING ACTIVITIES	27,145.14	5,222.50
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Bank Charges	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net Increase/Decrease in Cash and its Equivalent	27,145.14	5,222.50
Cash and its Equivalent at 1/1/2014	57,160.27	51,937.77
Cash and its Equivalent at 31/12/2014	84,305.41	57,160.27

YOLA SOUTH LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2014 N	2013 N
CURRENT ASSETS			
Medical Advance		6.03	6.17
Purchase Advances/Outstanding Retirements		4,866.01	4,978.34
Cash and Bank Balances	2	84,305.41	57,160.27
		89,177.46	62,144.78
CURRENT LIABILITIES			
Unclaimed Salary		12,834.33	13,130.59
Unclaimed Leave Grant		5,674.27	5,805.25
Other Outstanding Claims		5,609.99	5,739.49
		24,118.59	24,675.33
NET ASSETS			
		65,058.87	37,469.44
FINANCED BY			
Accumulated Fund	3	65,058.87	37,469.44

YOLA SOUTH LOGAL GOVERNMENT EDUCATION AUTHORITY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

INCOME RECEIVED	NOTES	2014 N	2013 N
Personnel Emoluments	4	641,716,475.55	656,529,739.80
Running Cost	5	973,158.95	995,623.17
Medical Welfare	6	60,304.53	61,696.59
Leave Transport Grant	7	11,348,532.58	11,610,500.00
District Education Committee	8	825,534.01	844,590.48
Others	9	412,767.00	422,295.24
TOTAL INCOME		655,336,772.62	670,464,445.28
EXPENDITURE			
<i>RECURRENT</i>			
Personnel Cost		641,703,641.22	656,516,609.21
Traveling & Transport		207,888.89	212,687.76
Utility Services		131,662.97	134,702.25
Telephone & Postages		90,085.19	92,164.70
Printing & Stationary		194,029.63	198,508.58
Maint. of Office Furniture		159,381.48	163,060.62
Maint. of Other Cap. Assets		173,240.74	177,239.80
Consultancy Services		39,845.37	40,765.15
Maintenance of Motor Vehicle		131,662.97	134,702.25
Staff Training & Development		124,733.34	127,612.66
Entertainment & Hospitality		55,437.04	56,716.74
Miscellaneous		69,296.30	70,895.92
Medical Assistance		60,298.50	61,690.42
Leave Transport Grant		11,342,858.31	11,604,694.75
District Education Committee		825,121.24	844,168.18
		655,309,183.19	670,436,218.98
<i>CAPITAL</i>			
Equipment/Deworming		-	-
TOTAL EXPENDITURE		655,309,183.19	670,436,218.98
SURPLUS		27,589.43	28,226.30

**CONSOLIDATED FINANCIAL STATEMENTS AND
SCHEDULE TO THE REVIEWED ACCOUNTS OF THE
EIGHT (8) TRADITIONAL COUNCILS OF ADAMAWA STATE**

FOR THE YEAR ENDED

31ST DECEMBER, 2015

CONSOLIDATED STATEMENT FOR ADAMAWA STATE TRADITIONAL COUNCIL**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER , 2015**

<u>CASH FLOW FROM OPERATING ACTIVITIES</u>	NOTES	TOTAL 2015 N	TOTAL 2014 N
<u>Receipts</u>			
Internal Generated Revenue		725,000.00	-
Statutory Allocation	3	1,825,510,471.00	1,840,515,570.00
Miscellaneous		547,181.00	11,056,735.00
Total Receipts		1,826,782,652.00	1,851,572,305.00
<u>Payments</u>			
Personal Emolument		(666,848,746.00)	(666,612,730.00)
General Administration		(713,628,783.00)	(575,901,089.00)
Health		(7,098,762.00)	(25,602,600.00)
Education		(9,325,147.00)	(25,372,204.00)
Agric and Natural Resources		(8,885,635.00)	(10,821,210.00)
Finance		(3,198,695.00)	(51,344,655.00)
Consolidated Revenue Charges		(2,283,140.00)	(19,605,488.00)
Other of General Nature		(123,429,721.00)	(21,890,117.00)
Total Payments		(1,534,698,629.00)	(1,397,150,093.00)
movement in working cap.			
Increase/decrease in CA		15,521,117.00	-
Increase/decrease in CL		(402,438.00)	(7,577,446.00)
		307,202,702.00	446,844,766.00
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
Purchase/Construction of Assets		(368,751,658.00)	(437,553,194.00)
Prior year adjustment		(15,738,386.00)	-
Net Cash Flow From Investing Activities		(384,490,044.00)	(437,553,194.00)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
Proceeds from loan and other Borrowings		34,330,906.00	3,678,711.00
Dividends Receipt		-	-
Payment of Loan		(13,734,110.00)	(22,895,967.00)
Net Cash Flow From Investing Activities		20,596,796.00	(19,217,256.00)
Net increase in cash and cash Equivalent		(56,690,546.00)	(9,925,684.00)
Operating Cash and Cash Equivalent as at 1/1/2014		36,449,058.00	37,221,388.00
Closing Cash and Cash Equivalent as at 31/12/2014		(20,241,488.00)	27,295,704.00

CONSOLIDATED STATEMENT FOR ADAMAWA STATE TRADITIONAL COUNCIL
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	TOTAL	TOTAL
	2015	2014
	N	N
<u>ASSETS</u>		
Cash and Bank Balances	36,870,483.00	53,572,502.00
Investment	7,834,920.00	7,834,920.00
Advances	16,839,775.00	32,537,050.00
Others	-	-
	61,545,178.00	93,944,472.00
<u>LIABILITIES</u>		
Deposit	2,231,476.00	1,706,316.00
Bank Overdraft	24,527,775.00	20,277,799.00
General Revenue Balances	33,500,293.00	71,960,357.00
	60,259,544.00	93,944,472.00

CONSOLIDATED STATEMENT FOR ADAMAWA STATE TRADITIONAL COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 2015

	TOTAL	TOTAL
	2015	2014
	N	N
Opening Balance	58,024,637.00	46,786,069.00
Add: Revenue	-	-
Internal generated rev	725,000.00	-
Statutory Allocation	11 1,696,298,695.00	1,840,515,570.00
Miscellaneous	23,505,732.00	11,735,446.00
Total Revenue (a)	1,778,554,064.00	1,899,037,085.00
<u>Less: Recurrent Expenditure</u>		
Office of HRH	(340,838,185.00)	(494,733,399.00)
The Council	(9,832,170.00)	(62,311,140.00)
Office of the Secretary	(147,385,685.00)	(306,300,910.00)
District Administration	(8,800,000.00)	(98,424,487.00)
Account/Finance	(12,974,613.00)	(53,784,960.00)
Education	(9,525,510.00)	(16,354,966.00)
Health	(9,306,070.00)	(22,675,911.00)
Works and Housing/ repairs & maint. Of asset	(8,789,600.00)	-
Consolidated Charges	(38,839,529.00)	(46,469,448.00)
Debt Services	(48,222,605.00)	(52,170,636.00)
Personnel cost	(237,603,667.00)	-
establishment cost	(17,000,000.00)	-
publicity and ceremonial	(53,660,000.00)	-
financial charges	(1,954,646.00)	-
General Admin	(370,869,448.00)	(265,889,764.00)
Total Recurrent Expenditure (b)	(1,315,601,728.00)	(1,419,115,621.00)
depreciation		
Capital Expenditure		
Industry-Palace Construction	(214,015,522.00)	(404,072,175.00)
Rural Roads and Environment	(31,298,249.00)	(19,743,100.00)
Rural Water Supply	(43,373,450.00)	(2,130,000.00)
Land and Survey	(14,503,695.00)	-
Information and Youth Dev.	(745,000.00)	-
Health and Social Services	(454,472.00)	(727,556.00)
Total Capital Expenditure (c)	(304,390,388.00)	(426,672,831.00)
Total Expenditure (b+c)	(1,619,992,116.00)	(1,845,788,452.00)
Closing Balances [a-(b+c)]	158,561,948.00	53,248,633.00

SCHEDULE TO THE REVIEWED ACCOUNTS

OF THE

**EIGHT (8) TRADITIONAL COUNCILS
OF ADAMAWA STATE**

FOR THE YEAR ENDED

31ST DECEMBER, 2015

ADAMAWA EMIRATE COUNCIL**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER**

<u>CASH FLOW FROM OPERATING ACTIVITIES</u>	NOTES	2015	2014
		N	N
<u>Receipts</u>			
Statutory Allocation	3	751,888,154.00	742,281,672.00
Miscellaneous		-	-
Total Receipts		752,613,154.00	742,281,672.00
<u>Payments</u>			
Personal Emolument		(237,603,667.00)	(272,318,229.00)
General Administration		(331,679,511.00)	(107,780,381.00)
Health		-	(10,000,000.00)
Education		-	(6,000,000.00)
Finance		-	(47,580,000.00)
Other of General Nature		-	(10,020,000.00)
Total Payments		(569,283,178.00)	(453,698,610.00)
movement in working cap.			
Increase/decrease in CA		(845,360.00)	
Increase/decrease in CL		(1,195,156.00)	
		181,289,460.00	288,583,062.00
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
Purchase/Construction of Assets		(183,867,500.00)	(288,147,348.00)
Prior year adjustment		(15,738,386.00)	-
Proceeds from Sales of Assets		-	-
Net Cash Flow From Investing Activities		(199,605,886.00)	(288,147,348.00)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
Proceeds from loan and other Borrowings		22,578,040.00	-
Payment of Loan		-	-
Net Cash Flow From Investing Activities		22,578,040.00	-
Net increase in cash and cash Equivalent		4,261,614.00	435,714.00
Operating Cash and Cash Equivalent as at 1/1/2014		(4,324,882.00)	(4,760,596.00)
Closing Cash and Cash Equivalent as at 31/12/2014		(63,268.00)	(4,324,882.00)

ADAMAWA EMIRATE COUNCIL**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER**

	2015	2014
	N	N
ASSETS		
Cash and Bank Balances	-	-
Advances	16,832,875	15,547,241.00
	16,832,875.00	15,547,241.00
LIABILITIES		
Deposit	-	-
Bank Overdraft	4,324,882.00	4,324,882.00
General Revenue Balances	11,222,359.00	11,222,359.00
	15,547,241.00	15,547,241.00
		-

ADAMAWA EMIRATE COUNCIL**STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER**

		2015	2014
		N	N
Opening Balance		107,371.00	107,371.00
Add: Revenue			
Statutory Allocation	11	751,888,154.00	742,281,672.00
Miscellaneous		-	-
Total Revenue (a)		752,720,525.00	742,389,043.00
Less: Recurrent Expenditure			
Office of HRH		-	(144,005,436.00)
The Council		-	(37,654,098.00)
Office of the Secretary		-	(134,267,500.00)
District Administration		-	(87,659,987.00)
Account/Finance		-	(33,342,589.00)
Education		-	(2,479,000.00)
Health		-	(6,170,000.00)
Consolidated Charges		-	(8,120,000.00)
Total Recurrent Expenditure (b)		(569,283,178.00)	(453,698,610.00)
Depreciation			
Capital Expenditure			
Industry-Palace Construction		-	(288,147,348.00)
Total Capital Expenditure (c)		-	(288,147,348.00)
Total Expenditure (b+c)		(569,283,178.00)	(741,845,958.00)
Closing Balances [a-(b+c)]		183,437,347.00	543,085.00

BACHAMA TRADITIONAL COUNCIL**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER**

<u>CASH FLOW FROM OPERATING ACTIVITIES</u>	NOTES	2015	2014
		N	N
<u>Receipts</u>			
Statutory Allocation	3	142,044,069.00	137,334,240.00
Miscellaneous		-	10,000,000.00
Total Receipts		142,044,069.00	147,334,240.00
<u>Payments</u>			
Personal Emolument		(59,675,627.00)	(56,146,244.00)
General Administration		(35,478,638.00)	(30,244,765.00)
Total Payments		(95,154,265.00)	(86,391,009.00)
movement in working cap.			
Increase/decrease in CA		-	-
Increase/decrease in CL		-	-
		46,889,804.00	60,943,231.00
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
Purchase/Construction of Assets		(71,418,714.00)	(61,265,013.00)
Prior year adjustment		-	-
Proceeds from Sales of Assets		-	-
Net Cash Flow From Investing Activities		(71,418,714.00)	(61,265,013.00)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
Proceeds from loan and other Borrowings		11,752,866.00	3,000,000.00
Dividends Receipt		-	-
Payment of Loan		(3,000,000.00)	-
Net Cash Flow From Investing Activities		8,752,866.00	3,000,000.00
Net increase in cash and cash Equivalent		(15,776,044.00)	2,678,218.00
Operating Cash and Cash Equivalent as at 1/1/2014		4,134,987.00	1,456,769.00
Closing Cash and Cash Equivalent as at 31/12/2014		(11,641,057.00)	4,134,987.00

BACHAMA TRADITIONAL COUNCIL**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER**

	2015	2014
	N	N
<u>ASSETS</u>		
Cash and Bank Balances	111,810.00	4,134,987.00
Investment	-	-
Advances	6,900.00	6,900.00
Others	-	-
	<u>118,710.00</u>	<u>4,141,887.00</u>
<u>LIABILITIES</u>		
Deposit	433,925.00	433,925.00
Bank Overdraft	11,752,866.00	3,000,000.00
General Revenue Balances	(12,068,081.00)	707,962.00
	<u>118,710.00</u>	<u>4,141,887.00</u>

BACHAMA TRADITIONAL COUNCIL**STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER**

		2015	2014
		N	N
Opening Balance		707,963.00	247,451.00
Add: Revenue			
Statutory Allocation	11	142,044,069.00	137,334,240.00
Miscellaneous		11,752,866.00	10,000,000.00
Total Revenue (a)		154,504,898.00	147,581,691.00
Less: Recurrent Expenditure			
Office of HRH		(30,175,632.00)	(24,697,811.00)
The Council		-	-
Office of the Secretary		(6,328,145.00)	(7,969,000.00)
District Administration		-	-
Account/Finance		(2,152,110.00)	(3,218,631.00)
Education		(4,250,320.00)	(3,250,180.00)
Consolidated Charges		(10,948,798.00)	(9,060,514.00)
Debt Services		(13,153,630.00)	(12,062,725.00)
General Admin		(28,145,630.00)	(26,052,869.00)
Total Recurrent Expenditure (b)		(95,154,265.00)	(86,311,730.00)
depreciation			
Capital Expenditure			
Industry-Palace Construction		(71,418,714.00)	(61,288,900.00)
Total Capital Expenditure (c)		(71,418,714.00)	(61,288,900.00)
Total Expenditure (b+c)		(166,572,979.00)	(147,600,630.00)
Closing Balances [a-(b+c)]		<u>(12,068,081.00)</u>	<u>(18,939.00)</u>

BATTA TRADITIONAL COUNCIL**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER**

<u>CASH FLOW FROM OPERATING ACTIVITIES</u>	NOTES	2015	2014
		N	N
<u>Receipts</u>			
Statutory Allocation	3	44,739,328.00	40,460,091.00
Miscellaneous		-	-
Total Receipts		44,739,328.00	40,460,091.00
<u>Payments</u>			
Personal Emolument		(16,483,829.00)	(16,564,909.00)
General Administration		(8,018,000.00)	(1,884,154.00)
Health		(923,500.00)	(872,600.00)
Agric and Natural Resources		(500,000.00)	(200,000.00)
Finance		(425,000.00)	(345,876.00)
Other of General Nature		(783,633.00)	(65,594.00)
Total Payments		(27,133,962.00)	(19,933,133.00)
movement in working cap.			
Increase/decrease in CA		-	-
Increase/decrease in CL		-	-
		17,605,366.00	20,526,958.00
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
Purchase/Construction of Assets		(17,789,923.00)	(15,743,983.00)
Prior year adjustment		-	-
Proceeds from Sales of Assets		-	-
Net Cash Flow From Investing Activities		(17,789,923.00)	(15,743,983.00)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
Proceeds from loan and other Borrowings		-	-
Dividends Receipt		-	-
Payment of Loan		-	(5,000,000.00)
Net Cash Flow From Investing Activities		-	(5,000,000.00)
Net increase in cash and cash Equivalent		(184,557.00)	(217,025.00)
Operating Cash and Cash Equivalent as at 1/1/2014		218,541.00	435,566.00
Closing Cash and Cash Equivalent as at 31/12/2014		33,984.00	218,541.00

BATTA TRADITIONAL COUNCIL**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER**

	2015	2014
	N	N
<u>ASSETS</u>		
Cash and Bank Balances	33,984.00	218,541.00
Advances	-	-
	<u>33,984.00</u>	<u>218,541.00</u>
<u>LIABILITIES</u>		
Deposit	-	-
General Revenue Balances	33,984.00	218,541.00
	<u>33,984.00</u>	<u>218,541.00</u>

BATTA TRADITIONAL COUNCIL**STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER**

		2015	2014
		N	N
Opening Balance		218,541.00	111,216.00
Add: Revenue			
Statutory Allocation	11	44,737,328.00	40,460,091.00
Miscellaneous		-	-
Total Revenue (a)		44,955,869.00	40,571,307.00
Less: Recurrent Expenditure			
Office of HRH		(6,985,475.00)	(6,855,814.00)
The Council		-	-
Office of the Secretary		(1,650,000.00)	(1,500,000.00)
District Administration		-	-
Account/Finance		(475,448.00)	(345,876.00)
Education		(392,725.00)	(311,216.00)
Health		(925,750.00)	(872,600.00)
Works and Housing/ repairs & maint. Of asset		-	-
Consolidated Charges		(3,786,130.00)	(3,674,689.00)
Debt Services		(5,501,500.00)	(5,000,000.00)
General Admin		(7,635,475.00)	(6,484,154.00)
Total Recurrent Expenditure (b)		(27,352,503.00)	(25,044,349.00)
depreciation			
Capital Expenditure			
Industry-Palace Construction		(17,789,923.00)	(15,743,983.00)
Total Capital Expenditure (c)		(17,789,923.00)	(15,743,983.00)
Total Expenditure (b+c)		(45,142,426.00)	(40,788,332.00)
Closing Balances [a-(b+c)]		(186,557.00)	(217,025.00)

GANYE TRADITIONAL COUNCIL**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER**

<u>CASH FLOW FROM OPERATING ACTIVITIES</u>	NOTES	2015	2014
		N	N
<u>Receipts</u>			
Statutory Allocation	3	271,253,845.00	270,950,542.00
Miscellaneous		547,181.00	-
Total Receipts		271,801,026.00	270,950,542.00
<u>Payments</u>			
Personal Emolument		(89,033,425.00)	(93,033,425.00)
General Administration		(103,693,245.00)	(112,335,036.00)
Education		(9,325,147.00)	(19,372,204.00)
Finance		(1,475,230.00)	(2,542,768.00)
Consolidated Revenue Charges		(2,283,140.00)	(19,605,488.00)
Total Payments		(205,810,187.00)	(246,888,921.00)
movement in working cap.			
Increase/decrease in CA		16,366,477.00	-
Increase/decrease in CL		759,788.00	(7,452,917.00)
		83,117,104.00	16,608,704.00
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
Purchase/Construction of Assets		(65,593,403.00)	(29,152,200.00)
Prior year adjustment		-	-
Proceeds from Sales of Assets		-	-
Net Cash Flow From Investing Activities		(65,593,403.00)	(29,152,200.00)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
Proceeds from loan and other Borrowings		-	-
Dividends Receipt		-	-
Payment of Loan		(5,234,110.00)	(17,895,967.00)
Net Cash Flow From Investing Activities		(5,234,110.00)	(17,895,967.00)
Net increase in cash and cash Equivalent		12,289,591.00	(30,439,463.00)
Operating Cash and Cash Equivalent as at 1/1/2014		(7,452,917.00)	13,987,546.00
Closing Cash and Cash Equivalent as at 31/12/2014		4,836,674.00	(16,451,917.00)

GANYE TRADITIONAL COUNCIL**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER**

	2015	2014
	N	N
<u>ASSETS</u>		
Cash and Bank Balances	13,343,141.00	-
Investment	-	-
Advances	-	16,422,917.00
Others	-	-
	<u>13,343,141.00</u>	<u>16,422,917.00</u>
<u>LIABILITIES</u>		
Deposit	759,788.00	-
Bank Overdraft/ LOAN	8,450,027.00	7,452,917.00
General Revenue Balances	4,133,326.00	8,970,000.00
	<u>13,343,141.00</u>	<u>16,422,917.00</u>
	-	-

GANYE TRADITIONAL COUNCIL**STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER**

		2015	2014
		N	N
Opening Balance		707,963.00	13,987,546.00
Add: Revenue			
Statutory Allocation	11	142,044,069.00	270,950,542.00
Miscellaneous		11,752,866.00	-
Total Revenue (a)		154,504,898.00	284,938,088.00
Less: Recurrent Expenditure			
Office of HRH		(30,175,632.00)	(68,987,000.00)
The Council		-	-
Office of the Secretary		(6,328,145.00)	(24,357,870.00)
District Administration		-	-
Account/Finance		(2,152,110.00)	(6,934,981.00)
Education		(4,250,320.00)	(9,564,420.00)
Consolidated Charges		(10,948,798.00)	(10,079,119.00)
Debt Services		(13,153,630.00)	(21,709,521.00)
General Admin		(28,145,630.00)	(110,244,553.00)
Total Recurrent Expenditure (b)		(95,154,265.00)	(251,877,464.00)
depreciation			
Capital Expenditure			
Industry-Palace Construction		(71,418,714.00)	(29,152,200.00)
Total Capital Expenditure (c)		(71,418,714.00)	(29,152,200.00)
Total Expenditure (b+c)		(166,572,979.00)	(281,029,664.00)
Closing Balances [a-(b+c)]		<u>(12,068,081.00)</u>	<u>3,908,424.00</u>

LUNGUDA TRADITIONAL COUNCIL**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER**

<u>CASH FLOW FROM OPERATING ACTIVITIES</u>	NOTES	2015	2014
		N	N
<u>Receipts</u>			
Statutory Allocation	3	71,102,797.00	106,083,220.00
Miscellaneous		-	1,056,735.00
Total Receipts		71,102,797.00	107,139,955.00
<u>Payments</u>			
Personal Emolument		(16,444,205.00)	(15,006,792.00)
General Administration		(35,742,311.00)	(51,180,059.00)
Health		(5,475,112.00)	(5,000,000.00)
Agric and Natural Resources		(6,285,635.00)	(5,121,210.00)
Finance		(752,140.00)	(530,135.00)
Other of General Nature		(4,252,742.00)	(7,348,655.00)
Total Payments		(68,952,145.00)	(84,186,851.00)
movement in working cap.			
Increase/decrease in CA		-	-
Increase/decrease in CL		32,930.00	13,778.00
		2,183,582.00	22,966,882.00
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
Purchase/Construction of Assets		(22,231,497.00)	(3,239,211.00)
Proceeds from Sales of Assets		-	-
Net Cash Flow From Investing Activities		(22,231,497.00)	(3,239,211.00)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
Proceeds from loan and other Borrowings		-	-
Dividends Receipt		-	-
Payment of Loan		-	-
Net Cash Flow From Investing Activities		-	-
Net increase in cash and cash Equivalent		(20,047,915.00)	19,727,671.00
Operating Cash and Cash Equivalent as at 1/1/2014		20,110,161.00	228,133.00
Closing Cash and Cash Equivalent as at 31/12/2014		62,246.00	19,955,804.00

LUNGUDA TRADITIONAL COUNCIL**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER**

	2015	2014
	N	N
<u>ASSETS</u>		
Cash and Bank Balances	62,246.00	19,955,806.00
Investment	-	-
Advances	-	421,913.00
Others	-	-
	62,246.00	20,377,719.00
<u>LIABILITIES</u>		
Deposit	32,930.00	267,558.00
Bank Overdraft		-
General Revenue Balances	29,316.00	20,110,161.00
	62,246.00	20,377,719.00

LUNGUDA TRADITIONAL COUNCIL**STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER**

		2015	2014
		N	N
Opening Balance		20,110,161.00	154,335.00
Add: Revenue			
Statutory Allocation	11	71,102,797.00	106,083,220.00
Miscellaneous		-	1,056,735.00
Total Revenue (a)		91,212,958.00	107,294,290.00
Less: Recurrent Expenditure			
Office of HRH		(22,258,475.00)	(43,103,481.00)
The Council		-	-
Office of the Secretary		(2,567,500.00)	(2,045,049.00)
District Administration		-	-
Account/Finance		(1,785,450.00)	(1,239,697.00)
Education		(632,145.00)	(750,150.00)
Health		(6,325,000.00)	(5,903,311.00)
Works and Housing/ repairs & maint. Of asset		-	-
Consolidated Charges		(8,632,140.00)	(6,124,240.00)
Debt Services		(6,055,960.00)	(4,870,813.00)
General Admin		(20,695,475.00)	(20,150,110.00)
Total Recurrent Expenditure (b)		(68,952,145.00)	(84,186,851.00)
depreciation			
Capital Expenditure			
Industry-Palace Construction		(22,231,497.00)	(3,239,211.00)
Total Capital Expenditure (c)		(22,231,497.00)	(3,239,211.00)
Total Expenditure (b+c)		(91,183,642.00)	(87,426,062.00)
Closing Balances [a-(b+c)]		<u>29,316.00</u>	<u>19,868,228.00</u>

MBULA TRADITIONAL COUNCIL**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER**

<u>CASH FLOW FROM OPERATING ACTIVITIES</u>	NOTES	2015	2014
		N	N
<u>Receipts</u>			
Statutory Allocation	3	49,593,821.00	42,852,415.00
Miscellaneous		-	-
Total Receipts		49,593,821.00	42,852,415.00
<u>Payments</u>			
Personal Emolument		(14,675,755.00)	(14,850,007.00)
General Administration		(8,349,714.00)	(8,566,473.00)
Health		(700,150.00)	(9,730,000.00)
Agric and Natural Resources		(2,100,000.00)	(5,500,000.00)
Finance		(546,325.00)	(345,876.00)
Other of General Nature		(4,278,455.00)	(4,455,868.00)
Total Payments		(30,650,399.00)	(43,448,224.00)
movement in working cap.			
Increase/decrease in CA		-	-
Increase/decrease in CL		-	-
		18,943,422.00	(595,809.00)
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
Purchase/Construction of Assets		(7,850,621.00)	(6,500,533.00)
Prior year adjustment		-	-
Proceeds from Sales of Assets		-	-
Net Cash Flow From Investing Activities		(7,850,621.00)	(6,500,533.00)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
Proceeds from loan and other Borrowings		-	-
Dividends Receipt		-	-
Payment of Loan		(5,500,000.00)	-
Net Cash Flow From Investing Activities		(5,500,000.00)	-
Net increase in cash and cash Equivalent		5,592,801.00	(7,096,342.00)
Operating Cash and Cash Equivalent as at 1/1/2014		(5,485,984.00)	1,610,358.00
Closing Cash and Cash Equivalent as at 31/12/2014		106,817.00	(5,485,984.00)

MBULA TRADITIONAL COUNCIL**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER**

	2015	2014
	N	N
<u>ASSETS</u>		
Cash and Bank Balances	106,817.00	14,016.00
Investment	-	-
Advances	-	-
Others	-	-
	<u>106,817.00</u>	<u>14,016.00</u>
<u>LIABILITIES</u>		
Deposit	-	-
Bank Overdraft		5,500,000.00
General Revenue Balances	106,817.00	(5,485,984.00)
	<u>106,817.00</u>	<u>14,016.00</u>
	-	-

MBULA TRADITIONAL COUNCIL**STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER**

		2015	2014
		N	N
Opening Balance		(44,680.00)	1,049,507.00
Add: Revenue			
Statutory Allocation	11	49,593,821.00	42,852,415.00
Miscellaneous		-	-
Total Revenue (a)		49,549,141.00	43,901,922.00
Less: Recurrent Expenditure			
Office of HRH		(16,175,755.00)	(12,217,690.00)
The Council		-	-
Office of the Secretary		(4,700,150.00)	(3,851,000.00)
District Administration		-	-
Account/Finance		(546,325.00)	(1,884,859.00)
Education		-	-
Health		(2,055,320.00)	(9,730,000.00)
Works and Housing/ repairs & maint. Of asset		-	-
Consolidated Charges		(1,112,171.00)	(3,154,254.00)
Debt Services		(3,223,101.00)	(5,362,986.00)
General Admin		(8,292,897.00)	(8,296,980.00)
Total Recurrent Expenditure (b)		(36,105,719.00)	(44,497,769.00)
depreciation			
Capital Expenditure			
Industry-Palace Construction		(7,850,621.00)	(6,500,533.00)
Total Capital Expenditure (c)		(7,850,621.00)	(6,500,533.00)
Total Expenditure (b+c)		(43,956,340.00)	(50,998,302.00)
Closing Balances [a-(b+c)]		<u>5,592,801.00</u>	<u>(7,096,380.00)</u>

MUBI TRADITIONAL COUNCIL**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER**

<u>CASH FLOW FROM OPERATING ACTIVITIES</u>	NOTES	2015	2014
		N	N
<u>Receipts</u>			
Statutory Allocation	3	411,002,945.00	415,802,576.00
Miscellaneous		-	-
Total Receipts		411,002,945.00	415,802,576.00
<u>Payments</u>			
Personal Emolument		(208,265,362.00)	(174,672,370.00)
General Administration		(154,766,812.00)	(203,272,079.00)
Total Payments		(453,407,040.00)	(377,944,449.00)
movement in working cap.			
Increase/decrease in CA		-	-
Increase/decrease in CL		-	-
		(42,404,095.00)	37,858,127.00
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
Purchase/Construction of Assets		-	(33,504,906.00)
Prior year adjustment		-	-
Proceeds from Sales of Assets		-	-
Net Cash Flow From Investing Activities		-	(33,504,906.00)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
Proceeds from loan and other Borrowings		-	678,711.00
Dividends Receipt		-	-
Payment of Loan		-	-
Net Cash Flow From Investing Activities		-	678,711.00
Net increase in cash and cash Equivalent		(42,404,095.00)	5,031,932.00
Operating Cash and Cash Equivalent as at 1/1/2014		29,156,480.00	24,124,551.00
Closing Cash and Cash Equivalent as at 31/12/2014		(13,247,615.00)	29,156,483.00

MUBI TRADITIONAL COUNCIL**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER**

	2015	2014
	N	N
<u>ASSETS</u>		
Cash and Bank Balances	22,877,785.00	29,156,480.00
Investment	7,834,920.00	7,834,920.00
Advances	-	-
Others	-	-
	<u>30,712,705.00</u>	<u>36,991,400.00</u>
<u>LIABILITIES</u>		
Deposit	866,000.00	866,000.00
Bank Overdraft		-
General Revenue Balances	29,846,705.00	36,125,400.00
	<u>30,712,705.00</u>	<u>36,991,400.00</u>
	-	-

MUBI TRADITIONAL COUNCIL**STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER**

		2015	2014
		N	N
Opening Balance		36,125,400.00	31,093,471.00
Add: Revenue			
Statutory Allocation	11	411,002,945.00	415,802,576.00
Miscellaneous		-	678,711.00
Total Revenue (a)		447,128,345.00	447,574,758.00
Less: Recurrent Expenditure			
Office of HRH		(215,942,056.00)	(174,672,370.00)
The Council		-	-
Office of the Secretary		(111,716,127.00)	(108,610,984.00)
District Administration		-	-
Account/Finance		-	-
General Admin		(27,679,076.00)	(94,661,098.00)
Total Recurrent Expenditure (b)		(363,032,225.00)	(377,944,452.00)
Depreciation			
Capital Expenditure			
Rural Roads and Environment		(31,298,249.00)	(19,743,100.00)
Rural Water Supply		(43,373,450.00)	(2,130,000.00)
Land and Survey		(14,503,695.00)	-
Health and Social Services		(454,472.00)	(727,556.00)
Total Capital Expenditure (c)		(90,374,866.00)	(22,600,656.00)
Total Expenditure (b+c)		(453,407,091.00)	(400,545,108.00)
Closing Balances [a-(b+c)]		<u>(6,278,746.00)</u>	<u>47,029,650.00</u>

SHELLENG TRADITIONAL COUNCIL**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER**

<u>CASH FLOW FROM OPERATING ACTIVITIES</u>	NOTES	2015 N	2014 N
<u>Receipts</u>			
Statutory Allocation	3	83,885,512.00	84,750,814.00
Miscellaneous		-	-
Total Receipts		83,885,512.00	84,750,814.00
<u>Payments</u>			
Personal Emolument		(24,666,876.00)	(24,020,754.00)
General Administration		(35,900,552.00)	(60,638,142.00)
Total Payments		(84,307,453.00)	(84,658,896.00)
movement in working cap.			
Increase/decrease in CA		-	-
Increase/decrease in CL		-	(138,307.00)
		(421,941.00)	(46,389.00)
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
Purchase/Construction of Assets		-	-
Prior year adjustment		-	-
Proceeds from Sales of Assets		-	-
Net Cash Flow From Investing Activities		-	-
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
Proceeds from loan and other Borrowings		-	-
Dividends Receipt		-	-
Payment of Loan		-	-
Net Cash Flow From Investing Activities		-	-
Net increase in cash and cash Equivalent		(421,941.00)	(46,389.00)
Operating Cash and Cash Equivalent as at 1/1/2014		92,672.00	139,061.00
Closing Cash and Cash Equivalent as at 31/12/2014		(329,269.00)	92,672.00

SHELLENG TRADITIONAL COUNCIL
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER

	2015	2014
	N	N
<u>ASSETS</u>		
Cash and Bank Balances	334,700.00	92,672.00
Investment	-	-
Advances	-	138,079.00
Others	-	-
	334,700.00	230,751.00
<u>LIABILITIES</u>		
Deposit	138,833.00	138,833.00
Bank Overdraft		-
General Revenue Balances	195,867.00	91,918.00
	334,700.00	230,751.00
	-	-

SHELLENG TRADITIONAL COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31ST
DECEMBER

		2015	2014
		N	N
Opening Balance		91,918.00	35,172.00
Add: Revenue			
Statutory Allocation	11	83,885,512.00	84,750,814.00
Miscellaneous		-	-
Total Revenue (a)		83,977,430.00	84,785,986.00
Less: Recurrent Expenditure			
Office of HRH		(19,125,160.00)	(20,193,797.00)
The Council		(9,832,170.00)	(24,657,042.00)
Office of the Secretary		(14,095,618.00)	(23,699,507.00)
District Administration		(8,800,000.00)	(10,764,500.00)
Account/Finance		(5,863,170.00)	(6,818,327.00)
Consolidated Charges		(1,563,120.00)	(6,256,632.00)
Debt Services		(1,288,190.00)	(3,164,591.00)
Total Recurrent Expenditure (b)		(60,567,428.00)	(95,554,396.00)
depreciation			
Capital Expenditure			
Agriculture		-	-
Livestock		-	-
Forestry		-	-
Fisheries		-	-
Industry-Palace Construction		(23,306,053.00)	-
Commerce		-	-
Home Economics		-	-
Rural Roads and Environment		-	-
Rural Water Supply		-	-
Land and Survey		-	-
Education		-	-
Information and Youth Dev.		-	-
Social Amenities		-	-
Health and Social Services		-	-
Total Capital Expenditure (c)		(23,306,053.00)	-
Total Expenditure (b+c)		(83,873,481.00)	(95,554,396.00)
Closing Balances [a-(b+c)]		<u>103,949.00</u>	<u>(10,768,410.00)</u>

**CONSOLIDATED FINANCIAL STATEMENTS OF
ADAMAWA STATE LOCAL GOVERNMENT SERVICE
COMMISSION**

FOR THE YEAR ENDED

31ST DECEMBER, 2015

ADAMAWA STATE LOCAL GOVERNMENT SERVICE COMMISSION
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

		2014	2013
		N	N
CASH FLOW FROM OPERATING ACTIVITIES			
Local Government Joint Account	7	273,563,818.00	275,972,923.00
Total Receipt		273,563,818.00	275,972,923.00
PAYMENTS			
Seminar, Workshops and Allowance		(233,773,174.00)	(235,651,984.00)
Staff Training & Development		(2,323,400.00)	(319,200.00)
Transport and Traveling		(580,678.00)	(591,830.00)
Others		(24,678,739.00)	(28,060,963.00)
		(261,355,991.00)	(264,623,977.00)
		12,207,827.00	11,348,946.00
CHANGES IN WORKING CAPITAL			
(Increase)/Decrease in Advances & Prepayments		-	26,200.00
Increase/(Decrease) in Creditors & Accruals		(1,000,000.00)	3,000,000.00
NET CASH FLOW FROM OPERATING ACTIVITIES		11,207,827.00	14,375,146.00
CASH FLOW FROM INVESTMENT ACTIVITIES			
Purchase/Construction of Assets		(13,455,000.00)	(14,216,450.00)
Purchase of Financial Market Instruments		-	-
Proceeds from Sales of Assets		-	-
NET CASH FLOW FROM INVESTING ACTIVITIES		(13,455,000.00)	(14,216,450.00)
CASH FLOW FROM FINANCING ACTIVITIES			
Interest Received			
Payments of Loans and Bank Charges		(2,597.00)	(4,748.00)
Payments/Refund for Loans, advances and Accruals			
NET CASH FLOW FROM FINANCING ACTIVITIES		(2,597.00)	(4,748.00)
Net Increase/Decrease in Cash and its Equivalent		(2,249,770.00)	153,948.00
Cash and its Equivalent at 1/1/2014		9,879,811.00	9,725,863.00
Cash and its Equivalent at 31/12/2014		7,630,041.00	9,879,811.00

ADAMAWA STATE LOCAL GOVERNMENT SERVICE COMMISSION
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTE	2014	2013
		N	N
CURRENT ASSETS:			
Advances and Prepayments	2	10,500.00	10,500.00
Cash and Bank Balances	3	7,630,041.00	9,879,811.00
		7,640,541.00	9,890,311.00
CURRENT LIABILITIES:			
Creditors and Accruals	4	2,000,000.00	3,000,000.00
Bank Overdraft	5	-	-
		2,000,000.00	3,000,000.00
		5,640,541.00	6,890,311.00
FINANCED BY:			
Accumulated Fund	6	5,640,541.00	6,890,311.00

ADAMAWA STATE LOCAL GOVERNMENT SERVICE COMMISSION
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

INCOME	NOTES	2014	2013
Local Government Joint Account	7	273,563,818.00	275,972,923.00
		273,563,818.00	275,972,923.00
EXPENDITURE			
Transport & Traveling		580,678.00	591,830.00
Monthly Allowance		1,980,000.00	2,405,000.00
Provision for Audit Fee		2,000,000.00	6,500,000.00
Seminars/ Workshops	8	233,773,174.00	235,651,984.00
Purchase of Furniture & Fittings		2,079,800.00	639,000.00
Maintenance Cost	10	266,200.00	666,750.00
Staff Training & Development	11	2,323,400.00	319,200.00
Printing & Stationery		743,600.00	1,271,200.00
Advert & Publicity		36,000.00	643,000.00
Medical Expenses		1,324,560.00	240,835.00
Purchase of Consumables		216,900.00	391,098.00
Utilities		17,000.00	181,000.00
Maintenance of Office Equipment		62,950.00	239,550.00
Entertainment & Hospitality		2,673,000.00	2,066,250.00
Bank Charges & Commission		2,597.00	4,748.00
Miscellaneous Expenses		6,254,499.00	4,712,700.00
Student's allowance	12	5,207,080.00	3,045,000.00
Fuel & Diesel		2,180,650.00	3,321,291.00
Maintenance of Plant & Machinery		85,500.00	220,689.00
Renovation of Office Building		10,629,000.00	1,575,950.00
Purchase of Office Equipment		746,200.00	737,000.00
Newspapers & Periodicals		39,600.00	89,100.00
Purchase of Motor Vehicles		-	9,964,500.00
Construction of Borehole		-	1,300,000.00
Staff Welfare		1,591,200.00	2,067,500.00
		274,813,588.00	278,845,175.00
Surplus/(Deficit) for the year		(1,249,770.00)	(2,872,252.00)

**CONSOLIDATED FINANCIAL STATEMENTS OF
ADAMAWA STATE LOCAL GOVERNMENT PENSION BOARD**

FOR THE YEAR ENDED

31ST DECEMBER, 2015

LOCAL GOVERNMENT PENSION BOARD
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

	2014	2013
	N	N
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Contribution from L.G,A	1,120,586,360.00	1,186,410,655.00
State Gov't Contribution	60,600,000.00	90,000,000.00
Emirate Council Contribution	30,235,278.00	26,248,842.00
Interest on Investment	-	-
Miscellaneous	-	-
	1,211,421,638.00	1,302,659,497.00
PAYMENTS		
Pension & Gratuity	(1,154,827,664.00)	(1,136,384,658.00)
General Administarion	(70,492,715.00)	(114,082,384.00)
Total Expenditure	(1,225,320,379.00)	(1,250,467,042.00)
	(13,898,741.00)	52,192,455.00
MOVEMENT IN CURRENT ASSETS & LIABILITIES		
Debtors & Prepayments	(2,842.00)	-
Creditors & Accruals	-	-
Net cash flow from operating activities	(13,901,583.00)	52,192,455.00
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase/Construction of Assets	-	-
Purchase of Financial Market Instruments	-	-
Proceeds from Sales of Assets	-	-
	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Received	-	-
Payments of Loans and Bank Charges	-	-
Payments/Refund for Loans, advances and Accruals	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
NET INCREASED/DECREASED IN CASH	(13,901,583.00)	52,192,455.00
Cash & Equivalent as at 1/1/14	105,430,782.00	53,240,279.00
Cash & Equivalent as at 31/12/14	91,529,199.00	105,432,734.00

LOCAL GOVERNMENT PENSION BOARD
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

		2014	2013
	NOTE	N	N
ASSETS			
Debtors & Prepayments	1	8,387,170.00	8,384,328.00
Cash & Bank Balances	2	91,529,199.00	105,430,782.00
Investments	3	-	-
		99,916,369.00	113,815,110.00
LIABILITIES			
Creditors & Accruals	4	3,712,500.00	3,712,500.00
Loan & Overdraft	5	-	-
Accumulated funds	6	96,203,869.00	110,102,610.00
		99,916,369.00	113,815,110.00

LOCAL GOVERNMENT PENSION BOARD
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

	ACTUAL	ACTUAL
	2014	2013
	N	N
Opening Balances	110,102,610.00	59,777,378.00
ADD: INCOME (A)		
Contribution from L.G,A	1,120,586,360.00	1,186,410,655.00
Federal Gov't Contribution	-	-
State Gov't Contribution	60,600,000.00	90,000,000.00
Emirate Council Contribution	30,235,278.00	26,248,892.00
Interest on Investment	-	-
Miscellaneous	-	-
	1,321,524,248.00	1,362,436,925.00
LESS EXPENDITURE (B)		
Pension & Gratuity	1,154,827,664.00	1,136,384,658.00
Salaries & Wages	36,773,264.00	29,639,720.00
Transport & Travelling	5,085,000.00	10,392,290.00
Electricity	835,278.00	1,129,600.00
Telephone & Postages	285,000.00	500,150.00
Office Materials	93,000.00	3,000,000.00
Printing & Stationery	1,597,655.00	8,000,000.00
Maitenance of Motor Vehicle	1,187,000.00	6,500,000.00
Maitenance of Furn. & Equip.	3,500,000.00	5,800,000.00
Maitenance of Compu. & DSTV.	454,000.00	500,000.00
Maitenance of Plant Generator	35,000.00	1,000,000.00
Staff Training & Development	3,491,900.00	4,000,000.00
Hotel Accomodation	474,550.00	5,000,000.00
Clearing & Fumigation Serv	35,000.00	500,000.00
Bank Charges	197,911.00	1,053,165.00
Insurance Services	-	-
Motor Vehicle fuel cost	-	2,000,000.00
Generator Fuel	2,000,000.00	2,500,000.00
Honorarium Sitting Allowance	1,132,000.00	3,900,000.00
Publicity & Advertistment	1,160,000.00	2,482,900.00
Medical Expenditure	1,662,000.00	5,459,615.00
Welfare Package	5,211,000.00	6,000,000.00
Miscellaneous Expenses	4,762,657.00	7,090,217.00
Subscription	220,500.00	5,500,000.00
Budget & Defense Prep.	300,000.00	4,000,000.00
Total Expenditures	1,225,320,379.00	1,252,332,315.00
Closing Balance	96,203,869.00	110,104,610.00

**CONSOLIDATED FINANCIAL STATEMENTS OF
ADAMAWA STATE PRIMARY HEALTHCARE DEVELOPMENT
AGENCY**

FOR THE YEAR ENDED

31ST DECEMBER, 2015

ADAMAWA STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

		2015	2014
CASH FLOW FROM OPERATING ACTIVITIES	NOTES		
Subvention	7	2,912,040,352.03	4,024,646,755.00
Nigeria State Health Investment Project (NSHIP)	8	74,000,000.00	343,000,000.00
		2,986,040,352.03	4,367,646,755.00
Less: Expenditure		3,042,517,778.42	4,013,335,675.30
		(56,477,426.39)	354,311,079.70
CHANGES IN WORKING CAPITAL			
Loan/Advances		-	-
Creditors/Accrual		-	-
Net Cash flow from operating Activities		(56,477,426.39)	354,311,079.70
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Fixed Assets		(43,699,600.00)	(453,324,896.56)
Special Allocations		-	-
Interest received		-	-
Net cash flow from Investing Activities		(43,699,600.00)	(453,324,896.56)
CASH FLOW FORM FINANCING ACTIVITIES			
Term Loan/Overdraft		-	-
Deposits		-	-
Loan interest payments		-	-
Bank Charges		(961,586.61)	(1,206,297.14)
Net Cash flow from Financing Activities		(961,586.61)	(1,206,297.14)
Net Increase/Decrease in cash and Cash Equivalent		(101,138,613.00)	(100,220,114.00)
Opening cash and cash equivalent		106,127,387.00	206,347,501.00
Closing cash and cash equivalent		4,988,774.00	106,127,387.00

ADAMAWA STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST
DECEMBER, 2015

	NOTES	2015	2014
<u>Current Assets:</u>			
Loans and Advances	2	-	-
Cash and Bank Balances	3	4,988,774.00	106,127,387.00
		<u>4,988,774.00</u>	<u>106,127,387.00</u>
<u>Current Liabilities:</u>			
Creditors and Accruals	4	-	-
Bank overdraft	5	-	-
		-	-
Net Assets		<u>4,988,774.00</u>	<u>106,127,387.00</u>
<u>FUNDS EMPLOYED</u>			
Accumulated Fund	6	<u>4,988,774.00</u>	<u>106,127,387.00</u>

ADAMAWA STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST
DECEMBER, 2015

**CONSOLIDATED FINANCIAL STATEMENTS OF
ADAMAWA STATE MINISTRY FOR LOCAL GOVERNMENT AND
CHIEFTAINCY AFFAIRS**

FOR THE YEAR ENDED

31ST DECEMBER, 2015

ADAMAWA STATE MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTANCY AFFAIRS
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST 2015

		2014	2013
CASH FLOW FROM OPERATING ACTIVITIES	NOTES		
RECEIPT			
Statutory Allocation	6	35,270,376,211.55	38,664,824,894.23
Other Income	7	4,294,817,270.30	5,566,193,397.94
		<u>39,565,193,481.85</u>	<u>44,231,018,292.17</u>
PAYMENT			
Total for Operating Activities		(19,598,327,440.65)	(22,153,405,259.40)
Net Cash flow from Operating Activities (A)		<u>19,966,866,041.20</u>	<u>22,077,613,032.77</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Purchases/construction of Assets	13	(3,391,207,247.18)	(4,576,297,501.39)
Investment		-	-
Allocations and Interventions		(16,575,230,428.16)	(16,855,691,369.75)
Disposal of Fixed Assets		-	-
Net Cash flow from Investing Activities (B)		<u>(19,966,437,675.34)</u>	<u>(21,431,988,871.14)</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Loan from BANK PHB		-	-
Loan Repayment		-	(1,216,496,294.15)
Overdraft Repayment		(173,346,405.21)	(116,054,079.50)
Bank Charges		(626,982.10)	(22,094,452.77)
Net Cash flow from Financing Activities (C)		<u>(173,973,387.31)</u>	<u>(1,354,644,826.42)</u>
Net Increase/Decrease in Cash and Cash Equivalent	(A+B+C)	(173,545,021.45)	(709,020,664.79)
Cash and its Equivalent at 1/1/2014		(108,685,756.79)	600,334,908.00
Cash and its Equivalent at 31/12/2014		<u>(282,230,778.24)</u>	<u>(108,685,756.79)</u>
RECONCILIATION			
Bank PHB		430,082.00	430,082.00
Bank PHB (OVERDRAFT)		-	-
Zenith Bank Plc		-	-
Zenith Bank		528,386.00	528,386.00
Keystone Bank		42,030,566.60	27,311,652.34
Eco Bank		155,187.48	2,075,841.37
FIRST BANK SURE P		170,082,833.38	723,824.14
FIRST BANK JAACK (OVERDRAFT)		(495,457,833.70)	(139,755,542.64)
		<u>(282,230,778.24)</u>	<u>(108,685,756.79)</u>

ADAMAWA STATE MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTANCY AFFAIRS
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2015

	NOTES	2014	2013
CURRENT ASSETS			
Loans and Prepayments/Advances	2	-	-
Cash and Bank Balances	3	213,227,055.46	31,069,785.85
		213,227,055.46	31,069,785.85
CURRENT LIABILITIES			
Bank Overdraft	4	495,457,833.70	139,755,542.64
		495,457,833.70	139,755,542.64
Assets less Current Liabilities		(282,230,778.24)	(108,685,756.79)
FINANCED BY:			
Accumulated Fund	5	(282,230,778.24)	(108,685,756.79)
		(282,230,778.24)	(108,685,756.79)

ADAMAWA STATE MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTANCY AFFAIRS
STATEMENT OF REVENUE AND EXPENDITURE FOR THE ENDED 31ST DECEMBER, 2015

		2014	2013
INCOME RECEIVED			
Statutory Allocation	6	35,270,376,211.55	38,664,824,894.23
Other Income	7	4,294,817,270.30	5,566,193,397.94
		39,565,193,481.85	44,231,018,292.17
EXPENDITURE			
LGA S. Allocation	8	11,402,814,486.88	10,709,592,144.55
DEV. Area Allocation	9	738,907,374.47	1,086,121,757.10
Emirate Council S. Allocation	10	1,821,155,205.66	1,869,137,374.27
JOINT PROJECT ACCT		-	-
Security Vote		1,914,600,000.10	4,655,038,000.00
TAXES	11	-	-
Audit, Legal & other Professional Fees		577,470,712.01	148,371,000.00
Hospitality & Entertainment		3,966,000.00	74,626,720.00
Printing & Stationeries		256,771,428.40	426,326,675.01
Utility Services		187,100.00	365,300.00
Transport & Logistic		176,669,063.00	240,940,098.00
Miscellaneous		93,653,700.00	536,551,013.75
Gift & Donations		158,742,500.00	63,224,500.00
Staff Welfare		97,410,000.00	5,133,000.00
Repaires & Maintenance	11	192,663,672.64	132,598,598.97
Sanitary Materials		61,810,230.00	158,108,661.63
Purchase of Drugs		386,436,325.00	348,446,478.82
Fuel & Lubricants		4,388,400.39	6,755,117.50
Salaries, Wages & Allowances		311,668,151.38	148,411,476.01
Union & Association Dues		224,388,503.14	62,862,297.48
Pilgrims Sponsorship		698,756,806.08	525,306,714.38
Elections		26,000,000.00	-
Interest & Loan Repayments		-	1,216,496,294.15
Bank Charges		626,982.10	22,094,452.77
Interest on Bank Overdraft		173,346,405.21	116,054,079.50
Workshops & Training		127,921,466.00	770,420,402.36
Advert & Publicity		62,286,837.50	103,190,187.50
Rent		2,310,000.00	1,560,000.00
Medical Expenses		198,212,678.00	6,368,510.82
Computer Accessories		59,136,800.00	73,949,231.25
		19,772,300,827.96	23,508,050,085.82
ALLOCATION/INTERVENSIONS			
MINISTRY OF HEALTH		271,260,000.00	360,000,000.00
MINISTRY OF INFORMATION		88,885,000.00	115,500,000.00
LGPB		1,216,246,892.16	1,208,770,306.48
ASU MUBI		2,135,939,551.97	1,332,153,195.47
ASUBEB		7,152,813,758.64	8,824,919,196.69
LGSC		261,182,561.29	275,972,923.27
AUDITOR GENERAL FOR LG		6,000,000.00	5,350,000.00
SURE-P		-	-
NEPAD		-	-
MDG		100,000,000.00	-
PHCDA		4,024,444,752.72	4,141,305,269.80
URBAN DEV. BANK		34,720,478.04	34,720,478.04
IDP		233,737,433.34	557,000,000.00
SPECIAL SERVICE DEPARTMENT		1,050,000,000.00	-
		16,575,230,428.16	16,855,691,369.75
CAPITAL EXPENDITURE	13	3,391,207,247.18	4,576,297,501.39
TOTAL EXPENDITURE		39,738,738,503.30	44,940,038,956.96
SURPLUS/(DEFICIT)		(173,545,021.45)	(709,020,664.79)