

IREPO LOCAL GOVERNMENT

KISI, OYO STATE.

THE ANNUAL FINANCIAL

STATEMENTS AND ACCOUNTS

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

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STATEMENT OF FINANCIAL RESPONSIBILITY

These financial statements have been prepared by the treasurer of Irepo Local Government Kisi in accordance with the provision of the financial (control and management) act 1958 amended. This financial statement was prepared in continuity of IPSAS concepts, although not fully implemented due to the non-evaluation of the council fixed assets.

The treasurer is responsible for establishing and maintain a system of internal control designed to provide reasonable assurance that the transaction recorded are within statutory authority and properly record the use of all public financial resources by Irepo Local Government Council to the best of my knowledge, this system of internal control has been operated adequately throughout the reporting period.



DIRECTOR OF FINANCIAL & SUPPLIES
Irepo Local Government Kisi

31/12/2018

DATE

We accept the responsibility for the integrity of these financial statements, the information they contains and their compliance with finance (control and management) act 1958 as amended.

In our opinion these financial statements fairly reflect the financial position and financial performance as well as cash flow generated of Irepo Local Government as at 31st December 2018.



ALH ADENIRAN J.A
Director of Finance & Supplies
Irepo Local Government Kisi



HON ADEDIRAN ASIF
Chairman
Irepo Local Government Kisi

31/12/18

Date & Signature

Date & Signature

STATEMENT OF ACCOUNTING POLICIES

These financial statements were prepared in accordance with the provision of financial control and management act 1958 and with partially compliance with the IPSAS accrual basis.

BASIS OF ACCOUNTING

Both cash and accrual basis were adopted for all transaction recorded in the financial statements under review.

1. The receivable account was (captured) in line with the accrual basis of the tractors given to the beneficiaries with assurance of instalmental payment within agreed period. The outstanding balance at the beginning of year was ₦20, 110. 000, 00.

Similarly, the revenue to be recognized is ₦20, 110, 000. 00 and the sum cannot be recognized once not to distract the attention of stakeholders. In view of this, the revenue of ₦3, 210, 000.00 was charged to revenue receipts this year while the rest tagged as REVENUE TRACTOR SUSPENSE ACCOUNT.

2. The payable account comprises of accepted VAT and withholding Taxes assessment. The arrears of VAT WHT taxes of ₦5, 088, 200 was recognized this year through the application of accrual concept. The expenditure A/c was debited while VAT & WAT were credited respectively.
3. Investment in various companies were valued at the unit cost of acquisition otherwise known as their face value.
4. Taxes were recognized and charged accordingly most especially payee on salary, vat on vatable goods and service, withholding tax and stamp duty on government contract and social services.
5. All others transaction were treated purely on cash basis such as current assets that comprise of bank balance, cash balance, stabilization saving account, and fixed deposit Moreso, the advance deposit GDP.

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2018

	2017		NOTES	2018	
	N	K		N	K
ASSETS					
Cash and Cash equipment	982,119.06			262,362	29
Bank	132,568,564.55			4,841,166	65
Receivable	-		1	16,900,000	00
Prepayment	-			-	
Inventories/fixed deposit	-			87,000,000	00
Advances	167,350,317=02		2	202,348,372	25
A. Total Current Asset	300,901,000=63			311,351,901	08
Long Term Loans	-				
Investment	3,253,875.50		3	3,253,875	50
Property plant & Equipment	-			-	
Investment property	-			-	
Intangible Assets	-			-	
B. Total Non- Current Assets	3,253,875.50			3,253,875	50
C. Total Assets (A+B)	304,154,876.13			314,605,776	58
LIABILITIES					
Currents Liabilities	-			-	
Deposit	26,512,300.07		4	32,230,417	44
Short Term Loan/Tractor Rev. suspense a/c	-			16,900,000	00
Payables	5,284,477.63		5	2,722,677	63
Current portion of Borrowing	-				
D. Total Current Liabilities	31,796,777.70			51,853,095	07
Non-Current Liabilities					
Long term loan	-			-	
Long Term Borrowing	-			-	
E. TOTAL NON CURRENT LIABILITIES	-			-	
F. TOTAL LIABILITIES (D+E)	31,796,777.70			51,853,095	07
G. NET ASSET/EQUITY (C-F)	272,358,098.43			262,752,681	51
Net asset/equity					
Reserves					
Accumulated	272,358,098=43		6	262,752,681	51
Minority interest					
Total net asset H+G	272,358,098.43			262,752,681	51

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2018

ACTUAL 2017	TITLE	NOTES	ACTUAL 2018	FINAL BUDGET 2018	VARIANCE
N	REVENUE		N	N	
314,416,685.03	govt. share of Statutory Allocation	7	405,247,862.17	294,833,000.00	110,414,862.17
53,943,059.35	Special allocation			100,000,000=00	(100,000,000)
36,489,569.36	10% share of state IGR	8	30,875,789.45	50,000,000,00	(19,124,210.55)
204,373,560.14	Government share of VAT	9	363,759,856.36	450,000,000=00	(86,240,143.64)
	Govt. s of Excess Crude account	10	150,000,000.00	300,000,000=00	(150,000,000)
609,222,813.88	A Total Statutory Revenue		949,833,507.98	1,194,833,000=00	(244,949,492.02)
	Independent Revenue				
184,000.00	Personal Tax	11	45,140.00	1,000,000	(954,860)
552,700.00	Licenses	12	381600.00	4,450,000	(4,068,400)
3,912,753.12	Fees	13	4960,500.00	12,600,000	(7,639,500)
	Fines	14	-	550,000=00	(550,000)
11,474,000.00	Sale/tractor	15	6,857,800 .00	44,500,000	(37,642,200)
1,683,050.00	Earnings	16	1,230, 000.00	24,700,000=00	(23,470,000)
1,318,700.00	Rent on Land and others	17	1,468,200.00	8,900,000=00	(7,431,800)
532,573.05	Investment Income	18	124,894.80	1,500,000=00	(1,375,105.20)
-	Interest Earned	19	5,525,885.58	1,800,000=00	3,725,885.58
19,657,776.17	B TOTAL INDEPENDENT REVENUE		20,594,020.38	100,000,000=00	(79,405,979.62)
-	Other revenue	-	-	-	
-	Aids & Grants	-	-	-	
-	Capital dev. Fund receipt	-	-	-	
-	Other receipts	-	-	-	
	C. TOTAL OTHER REVENUE				
628,880,650.05	GRAND TOTAL (A+B+C)		970,477,28.36	1,294,833,000=00	(324,355,471.64)
	EXPENDITURE				

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2018

ECONOMIC CODE	CASH FLOW FROM OPERATING ACTIVITIES	NOTES	YEAR 2018	YEAR 2017
	Cash inflows:			
110101	Statutory Allocations (NET)		405,247,862.17	314,416,685.03
110102	Value Added Tax (VAT)		363,759,856.36	204,373,566.14
110103	Excess Crude Oil		150,000,000.00	-
	Bailout/Intervention fund		-	53,943,059.35
110104	10% state IGR		30,875,789.45	36,489,569.36
	Dependent Revenue			
130101	Domestic Aids			609,222,873.88
130203	Domestic Grants		-	-
130204	Foreign Grants		-	-
140201	Other capital receipts		-	-
140301	Domestic Loan/borrowing		-	-
140302	International Loan borrowing		-	-
120101	Direct tax		45,140.00	184,000.00
120201	Licenses		381,600.00	552,700.00
120204	Fees		4,960,500.00	3,912,753.12
120205	Fines		-	-
120206	Sales		6,857,800.00	11,474,000.00
120207	Earnings		1,230,000.00	1,683,050.00
120208	Sales Rent of Govt. Building		94,000.00	190,000.00
120209	Sales Rent of Land & others		1,374,200	128,700.00
120210	Repayment		-	-
120211	Investment Income		-	-
120212	Interest Earned		5,525,885.58	-
120213	Reimbursement		-	-
	Independent revenue			
	Total revenue			
			20,469,125.58	19,125,203.12
			970,352,633.56	628,348,077.00
	Cash Out Flow:			
210101	Personal Costs		340,158,637.63	361,624,983.45
220201	Overheads		131,948,294.31	85,505,698.54
220101	Social benefits		-	-
210201	Allowances & contribution		-	-
	Changes in working capital	23	31,841,737.86	45,197,005.64
	Total out flow from operating activities			
			(503,948,669.80)	(492,327,687.63)
	Net cash flow operating activities			
			466,403,963.76	136,020,389.37
	Cashflow from investing			
	Purchase construction of assets	24	(506,729,216.62)	(66,771,126.46)
	Gain/loss on disposal			

	Interest payment		(1,246,796.72)		(721,691.95)
	Repayment of loans		-		-
	Capital Grant		-		-
	Net cash flow from financing activities		-	(1,246,796.72)	-
					(721,691.95)
	Net cash flow from all activities			(41,417,154.78)	69,060,144.77
	Cash and its equivalent as at 1/1/18			133,550,683.61	64,490,538.84
	Cash and its equivalent as at 31/12/18	25		92,103,528.83	133,550,683.61

NOTE 1

RECEIVABLE A/C DETAILS

The outstanding balance of those obtained tractors as hire purchase from Irepo Local Government as at 31/12/2018.

S/N	NAME	AMOUNT ₦
1.	ALH. SHITTU MUSTAPHA	600,000=00
2.	ALH. DAUDA OLANIYAN	2,100,000=00
3.	SAHEED MUBARAK	2,900,000=00
4.	ALH. MAMMAN BALA	1,800,000=00
5.	FASOISI WAHEED	2,200,000=00
6.	WAHAB WAHEED	3,000,000=00
7.	OJEDELE TOLULOPE	2,800,000=00
8.	ABDULGANIYU OSENI	1,500,000=00
	TOTAL	16,900,000=00

NOTES 2

SUMMARY STATEMENT OF ADVANCE A/C AS AT 31/12/2018

	₦
Opening balance as at 1/1/2018	167,350,317=62
Add: advance issued during the year	35,512,000=60
To the pensioner as salary	
Less: Advance Refunded by the staff	513,945=37
Closing: balance as at 31/12/2018	<u>202,348,372=25</u>
Les: reimbursement from LG pension board	NIL

NOTES 3

STATEMENT OF INVESTMENT

S/N	PARTICULARS	UNITS	COST	VALUES
1.	FIRST BANK OF NIGERIA	137362	50K	68.681
2.	WEMA BANK PLC	2,043.889	50K	1,021,944.50
3.	UNION BANK PLC	6082	50K	3041
4.	SPRING BANK	7141	50K	3570=50
5.	TRANS INTER BANK	67302	50K	33.651=00
6.	BEIGER PRINT NIG. PLC	5785	50K	2892=50
7.	LEVER BROTHER NIG. PLC	39855	50K	19.927=50
8.	NIGERIA BREWERIES PLC	93.671	50K	46.835=50
9.	KISI MICRO FINANCE BANK	2,052.00	₦100	2,025,000=00
10.	TEXACO NIG LTD	26.664	50K	13,332=00
11.	AFRICA BREWERY	15.000	₦1	15,000=00
	FACE VALE			3,253,875=50

NOTE 4

SUMMARY STATEMENT OF DEPOSIT A/C AS AT 31/12/2018

₦

Opening balance as at 1/1/18	26,512,300=07
Add: Deposit received during the year	123,435,791=44
	149,948,091=51
Less: deposit refunded during the year	117,717,674=07
Closing balance details NOTE 27	32,230,417=44
As at 31/12/2018	

NOTE 5

PAYABLE A/C STATEMENT OF VALUED ADDED TAX & WHT TAX

₦

Opening balance as at 1/1/18	5,284,477-63
Add: arrears of assessment accepted	5,088,200=00

NOTE 6
ACCUMULATED FUND
STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31ST
DECEMBER 2018

PREVIOUS YEAR 2017	DETAILS	APPROVED BUDGET 2018	ACTUAL 2018
158,100,948.02	OPENING BALANCE		272,358,098=43
314,416,685.03	GOVT. SHARE OF FAAC	294,833,000.00	405,247,862=17
204,373,560.14	VAT	450,000,000.00	363,759,856=36
36,489,569=36	10% STATE IGR	50,000,000.00	30,875,789.45
184,000=00	TAX REVENUE	1,000,000.00	45,140=00
18,941,203.12	NON-TAX REVENUE	95,700,000.00	14,898,100=00
532,573.05	INVESTMENT INCOME	1,500,000.00	124,894=80
-	INTEREST EARNED	1,800,000.00	5,525,885=58
53,943,059.35	FAAC SPECIAL ALLOCATION	100,000,000.00	-
-	EXCESS CRUDE OIL A/C	300,000,000.00	150,000,000=00
786,981,598.07	TOTAL REVENUE	1,294,833,000.00	1,242,835,626-79
-	EXPENDITURES		
128,136,765.64	ADMINISTRATION	236,924,555.40	178,126,226.55
33,673,497.56	FINANCE & SUPPLIES	44,621,936.81	36,036,146.38
4,470,606.86	BUDGET PLANNING RESEARCH	10,242,475.14	3,736,121.52
77,138,369.42	EDUCATIONAL	97,933,282.46	84,349,270.37
109,957,922.98	PRIMARY HEALTH CARE	123,014,544.84	91,885,189.05
43,468,346.79	WORK & HOUSING	59,453,832.63	40,976,296.39
8,487,430.10	AGRIC & NATURAL RESOURCE	18,218,299.35	8,008,523.13
54,680,344.55	ENVIRONMENTAL SERVICES	33,912,619.64	23,695,512.37
7,839,089.34	HLA OFFICE	7,688,357.37	6,540,442.90
66,771,126.40	CAPITAL PROJECT	662,823,096.36	506,729,216.62
514,623,499.64	TOTAL EXPENDITURE	1,294,833,000.00	980,082,945.28
272,358,098.43	ACCUMULATED		262,752,681.51

NOTE 7
JAAC STATUTORY ALLOCATION RECEIVED MONTHLY

MONTHS	DETAIL	DEDUCTION	FINAL ALLOCATION REIMBURSED
JAN	ALLOCATION	-	-
FEB	ALLOCATION	-	25,220,525.82
MARCH	ALLOCATION	-	25,535,692.41
APRIL	ALLOCATION	-	42,644,536.90
MAY	ALLOCATION	-	-
JUNE	ALLOCATION	-	53,647,390.22
JULY	ALLOCATION	-	-
AUGUST	ALLOCATION	-	103,790,722.47
SEPT	ALLOCATION	-	38,281,028.06
OCT	ALLOCATION	-	40,606,044.16
NOV	ALLOCATION	-	36,273,386.19
DEC	ALLOCATION	-	39,248,535.94
	TOTAL		405,247,862=17

**NOTE 8
10% SHARE OF STATE IGR**

MONTHS	DETAILS	DEDUCTION	FINAL IGR REIMBURSED
JANUARY	STATE I.G.R		-
FEBRUARY	STATE I.G.R		2,806,889.95
MARCH	STATE I.G.R		2,806,889.95
APRIL	STATE I.G.R		2,806,889.95
MAY	STATE I.G.R		-
JUNE	STATE I.G.R		5,613,779.90
JULY	STATE I.G.R		-
AUGUST	STATE I.G.R		5,613,779.90
SEPTEMBER	STATE I.G.R		2,806,889.95
OCTOBER	STATE I.G.R		2,806,889.95
NOVEMBER	STATE I.G.R		2,806,889.95
DECEMBER	STATE I.G.R		2,806,889.95
	TOTAL		30,875,785.45

**NOTE 9
VAT A/C**

MONTHS	DETAILS	DEDUCTION	FINAL REIMBURSEMENT
JANUARY	VALUE ADDED TAX		-
FEBRUARY	VALUE ADDED TAX		29,781,815.51
MARCH	VALUE ADDED TAX		34,378,394.81
APRIL	VALUE ADDED TAX		31,901,237.85
MAY	VALUE ADDED TAX		-
JUNE	VALUE ADDED TAX		62,184,373.30
JULY	VALUE ADDED TAX		-
AUGUST	VALUE ADDED TAX		65,552,740.49
SEPTEMBER	VALUE ADDED TAX		26,274,711.74
OCTOBER	VALUE ADDED TAX		41,467,069.89
NOVEMBER	VALUE ADDED TAX		28,921,376.80
DECEMBER	VALUE ADDED TAX		40,298,135.97
	TOTAL		363,759,856=36

**NOTE 10
EXCESS CRUDE OIL**

MONTHS	DETAILS	DEDUCTION	FINAL REIMBURSEMENT
FEBRUARY	EXCESS CRUDE OIL		150,000,000.00

**NOTE 11
PERSONAL TAX**

ECONOMIC CODE	DETAILS	APPROVED BUDGET	ACTUAL
12010101	Community development/poll tax	400,000	44,140=00
12010102			

NOTE 13**FEEES**

ECONOMIC CODE	DETAILS	APPROVED BUDGET	ACTUAL
12020418	Marriage divorce fees	100,000	63,500=00
120417	Contactar registration fees	100,000	600=00
120443	Birth & death registration fees	100,000	31,250=00
120451	Timber and forest fees	900,000	760,400=00
120492	Squarer fees	6,000,000	3,175,250=00
1202	Deed preparation/registration fees		33,500=00
12020493	Street naming fees	1,500,000	50,000=00
12020109	Indigence ship registration fees	1,600,000	799,500=00
12020120	Hawker/squarer permit fees	300,000	46,500.00
	TOTAL		4,960,500=00

NOTE 14**FINES**

NIL

**NOTE 15
SALES/TRACTOR**

ECONOMIC CODE	DETAILS	APPROVED BUDGET	ACTUAL
12020609	Proceed from sales of farm produce	4,000,000	21,500=00
120206017	Sales of poultry and animals	8,500,000	426,300=00
12020628	Sale of tractors and implement	24,000.00	6,410,000=00
	TOTAL		6,857,8000=00

**NOTE 16
EARNINGS**

ECONOMIC CODE	DETAILS	APPROVED BUDGET	ACTUAL
12020126	Hiring service of tractor	2,000,000	1,100,000=00
12020109	Registration of voluntary organization	500,000	130,000=00
	TOTAL		1,230,000=00

**NOTE 17
RENT ON LAND AND OTHERS**

ECONOMIC CODE	DETAILS	APPROVED BUDGET	ACTUAL
12020801	Rent on Govt. quarter	300,000	94,000=00
12020806	Rent on shop	2,000,000	981,900=00
1202903	Rent & premium on the allocation land	4,000,000	392,300=00
	TOTAL		1,468,200=00

Note 18**INVESTMENT INCOME**

ECONOMIC CODE	DETAILS	APPROVED BUDGET	ACTUAL
120211	Divided on investment in quoted companies	1,500,000	124,894=80

NOTE 19**INTEREST EARNED**

ECONOMIC CODE	DETAILS	APPROVED BUDGET	ACTUAL
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NOTES 20

**PERSONAL COST (SALARIES & WAGES)
OFFICE OF THE CHAIRMAN CODE:011101000100**

ECON CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2018	ACTUAL 2018	REMARK
21	PERSONNEL COST			
21010103	CEF SALARIES	32,000,000=00	13,92,795=90	
21020101	NON REGULAR ALL (SEVY ALLOWAN)	30,000,000.00	22,989,112=86	
	TOTAL	62,000,000.00	36,914,908=76	

OFFICE OF THE SECRETARY

ECON CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2018	ACTUAL 2018	REMARK
21010103	CRF SALARIES	2,700,000.00	578,682=24	

OFFICE OF INTERNAL AUDIT

ECON CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2018	ACTUAL 2018	REMARK
21010101	SALARY	1,294,786=93	745,398=88	
21020102	NON REGULAR ALLOWANCE	120,000.00	118,752=17	
	TOTAL	1,414,786.93	864,151=05	

THE COUNCIL

ECON CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2018	ACTUAL 2018	REMARK
21010103	CRF SALARY	5,000,000.00	8,400,000	
	TOTAL	5,000,000.00	8,400,000	

HEAD OF LOCAL GOVERNMENT ADMINISTRATION

ADM CODE: 011200100100

ECON CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2018	ACTUAL 2018	REMARK
21070101	SALARY	2,088,357.37	2,007,238.24	
	NON- REGULAR ALLOWANCE	100,000.00	95,704.66	
	TOTAL	2,188,357.37	2,102,942.90	

DEPARTMENT OF GENERAL ADMINISTRATION CODE: 012500100100

ECON CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2018	ACTUAL 2018	REMARK
21010101	SALARY	65,231,757=89	43,284,981.86	
21020101	NON REGULAR ALLOWANCE	19,915,010=58	21,634,145.29	
	TOTAL	85,146,768=47	64,919,127.15	

AGRICUTURAL DEPARTMENT CODE:021500100100

ECON CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2018	ACTUAL 2018	REMARK
21010101	SALARY	16,296,553=24	6,289,570.65	
21020102	NON REGULAR ALLOWANCE	571,746=11	380,152=48	
	TOTAL	16,868,299.35	6,669,723.13	

FINANCE & SUPPLIES DEPARTMENT CODE: 022000100100

ECON CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2018	ACTUAL 2018	REMARK
21010101	SALARY	21,044,547=52	17,679,110=31	
21020102	NON REGULAR ALLOWANCE	1,509,059=29	2,206,002=39	
	TOTAL	22,553,606=81	19,885,112,70	

DEPARTMENT OF BUDGET & STATICS CODE: 022000300100

21010101	SALARY	37,480,190.79	30,732,433	
21020102	LEANS ALLOWANCE NON REGULAR ALLOWANCE VIGILANCE, NYSC	21,753,091.70	20,291,237.37	
	TOTAL	59,233,282.46	51,023,670.37	

DEPARTMENT OF PRIMARY HEALTH CARE CODE: 052100100100

ECON CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2018	ACTUAL 2018	REMARK
21010101	SALARY	117,914,544.84	90,301,189.05	COHENCE SALARY
	TOTAL	117,914,544.84	90,301,189.05	WITH NO LEAVE

ENVIRONMENTAL DEPARTMENT CODE: 053500100100

ECON CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2018	ACTUAL 2018	REMARK
21010101	SALARY	31,702,619.64	21,908,512.37	No leave

**AGGREGATE OF PERSONNEL COST FOR THE YEAR ENDED 31/12/2018 BY EACH
DEPARTMENT**

ADMINISTRATIVE	DEPARTMENTS	PERSONNEL EMOLUMENTS
011100100100	OFFICE OF THE CHAIRMAN	36,914,908=79
011101300100	OFFICE OF THE SECRETARY	578,682=24
011118300101	INTERNAL AUDIT	864,151=05
011200100100	THE COUNCIL	8,400,000=00
012500100100	ADMINISTRATIVE DEPARTMENT	64,919,127.15
011200100100	HLA OFFICE	2,102,942=90
021500100100	AGRIC DEPARTMENT	6,669,723=13
022000300100	FINANCIAL & SUPPLIES DEPT	19,885,112.70
02200300100	BUDGET & STASTICS	1,843,121=52
023400100100	WORKS & HOUSING	34,747,496=39
055100300100	COMMUNITY DEVELOPMENT SERVICES	51,023,670.37
052100100100	PRIMARY HEALTH CARE	90,301,189=05
053500100100	ENVIRONMENTAL SERVICES	21,908,512.37
	TOTAL	340,158,637=63

**OFFICE OF THE CHAIRMAN (ADMIN CODE: 011100100100)
OVERHEAD COST NOTE 21**

ECONOMIC CODE	EXPENDICTURE DETAILS	APPROVED BUDGET	ACTUAL
22020102	Local Travel & Transport: Others	11,000,000.00	10,635,000.00
22020301	Office Stationeries/Computer Consumable	18,000.00	12,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,200,000.00	968,000.00
22020402	Maintenance of Office Furniture	150,000.00	118,000.00
22020404	Maintenance of Office/IT Equipments	85,000.00	62,500.00
22020601	Security Services	3,000,000.00	2,552,714.00
22020604	Security Vote (Including Operations)	10,000,000.00	7,675,000.00
22020801	Motor Vehicle Fuel Cost	800,000.00	685,000.00
22021001	Refreshment & Meals	1,000,000.00	680,000.00
22021007	Welfare Packages (Financial Assistant)	500,000.00	100,000.00
22021029	Other Expenses	2,000,000.00	1,670,000.00
	TOTAL	29,753,000.00	25,158,214.00
	SECRETARY OFFICE (ADMIN CODE: 011101300100)		
22020102	Local Travel & Transport : Others	1,000,000.00	650,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	110,000.00	60,000.00
22020402	Maintenance of Office Furniture	50,000.00	30,000.00
22020801	Motor Vehicle Fuel Cost	300,000.00	220,000.00
	TOTAL	1,460,000.00	960,000.00

INTERNAL AUDIT (ADMIN CODE: 11118300101)

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET	ACTUAL
22020102	Local Travel & Transmit: Others	2,000,000.00	1,934,000.00
22020301	Office Stationeries/Computer Consumables	50,000.00	30,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	400,000.00	388,000.00
22020801	Motor Vehicle Fuel Cost	240,000.00	120,000.00
	TOTAL	2,690,000.00	2,472,000.00
	THE COUNCIL (ADMIN CODE:- 011200100100)		
622020102	Local Travel & Transport : Others	450,000.00	264,000.00
022020402	Maintenance of Office Furniture	60,000.00	10,500.00
022020801	Motor Vehicle Fuel Cost	200,000.00	85,000.00
022020802	Other Transport Equipment Fuel Cost	600,000.00	465,000.00
	TOTAL	1,310,000.00	824,500.00
	HLGA OFFICE (ADMIN CODE: 012500100100)		
022020102	Local Travel & Transport : Others	4,500,000.00	3,752,500.00
022020401	Maintenance of Motor Vehicle/Transport Equipment	500,000.00	340,000.00
022020404	Maintenance of Office/IT Equipments	30,000.00	5,000.00

ADMIN. DEPT. (ADMIN CODE:- 012500100100)

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET	ACTUAL
022020102	Local Travel & Transport: Others	10,000,000.00	8,600,643.00
022020301	Office Stationeries/Computer Consumables	80,000.00	56,000.00
022020305	Printing of Non Security Documents	480,000.00	603,000.00
022020401	Maint. of motor vehicle/Transport Equip	1,400,000.00	1,211,500.00
022020402	Maintenance of Office Furniture	40,000.00	10,000.00
022020406	Other maintenance Services	60,000.00	46,350.00
022020603	Residential Rent	500,000.00	416,500.00
022020801	Motor vehicle fuel cost	850,000.00	704,000.00
022021001	Refreshment and Meal	30,000,000.00	23,287,000.00
022021006	Postage and Courier Services	40,000.00	8,900.00
022021029	Other Expenses (NOA, INEC, SIB, SSS,NSCI etc)	2,000,000	2,091,000.00
	TOTAL	45,450,000.00	37,034,643.35
	AGRIC DEPT. (ADMIN CODE: 021500100100)		
022020102	Local Travel & Transport : Others	350,000.00	277,000.00
022020401	Maintenance of Motor Vehicle/Transport Equipment	1,000,000.00	821,800.00
022020404	Maintenance of Office/IT Equipments		240,000.00
	TOTAL	1,350,000.00	1,338,800.00

FINANCE & SUPPLIES- (ADMIN CODE: 022000100100)

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET	ACTUAL
022020102	Local Travel & Transport: Others	6,000,000.00	5,978,500.00
022020301	Office Stationeries/Computer Consumables	150,000.00	121,000.00
022020305	Printing of Non Security Documents	350,000.00	330,000.00
022020306	Printing of Security Documents	1,000,000.00	795,500.00
022020312	Prod. Publication and Circulation of AFS	210,000.00	200,500.00
022020401	Maint. Of motor vehicle/Transport Equipment	1,000,000.00	1,030,000.00
022020701	Financial Consulting	200,000.00	150,000.00
022020709	Auditing of Accounts	2,948,330.00	500,000.00
022020801	Motor vehicle fuel cost	510,000.00	509,236.00
022020803	Plant/Generator fuel cost	200,000.00	150,000.00
022020901	Bank charges (other than internet)	1,500,000.00	1,246,796.72
022021009	Refreshment & Meals	8,000,000.00	5,140,000.00
	TOTAL	22,068,330.00	16,151,033.68

B P R S & S Dept. (ADMIN CODE:- 022000300100)

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET	ACTUAL
022020102	Local Travel & Transport: Others	900,000.00	796,000.00
022020401	Maint. Of motor vehicle/Transport Equip	200,000.00	135,000.00
022020801	Motor vehicle fuel cost	200,000.00	170,000.00
022021014	Annual Budget Expenses & Administration	500,000.00	497,000.00
022021022	Planning, Monitoring and Evaluation	100,000.00	50,000.00
022021031	Conduct of Survey	300,000.00	245,000.00
	TOTAL	2,200,000.00	1,893,000.00
	WORK AND HOUSING DEPT.: (ADMIN CODE: 023400100100)		
022020102	Local Travel & Transport : Others	100,000.00	25,000.00
022020201	Electricity Charges	650,000.00	300,000.00
022020301	Office Stationeries/ Computer Consumables	50,000.00	45,000.00
022020801	Maint. Of motor vehicle/Transport Equip	2,000,000.00	1,640,000.00
022020201	Other maint. Services (Earth moving equipments.)	800,000.00	185,000.00
022020406	Maintenance of street lightings	1,000,000.00	40,000.00
022020410	Minor Roads maintenance	500,000.00	200,000.00
022020413	Maintenance of Borehole Schemes	150,000.00	103,000.00
022020419	Motor vehicle fuel cost	400,000.00	375,000.00
022020801	Other Transport Equipment fuel cost	600,000.00	488,000.00
022020802	Plant& Geberator fuel cost	3,000,000.00	2,781,300

**COMMUNITY & DEVELOPMENT AND CULTURE DEPT. (ADMIN CODE:
055100300100)**

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET	ACTUAL
022020102	Local Travel & Transport: Others	2,500,000.00	1,892,900.00
022020303	Newspapers	500,000.00	336,000.00
022020311	Food stuff/catering materials supplies	100,000.00	25,000.00
022020401	Maint. Of motor vehicle/Transport Equipment	200,000.00	225,000.00
022020406	Other maintenance services	100,000.00	80,000.00
022020601	Security Services	10,000,000.00	9,060,000.00
022020801	Motor vehicle fuel cost	360,000.00	300,000.00
022021001	Refreshment & Meals	7,500,000.00	5,627,000.00
	Bursary/Scholarship Scheme	3,000,000.00	2,510,000.00
022021020	Election- Logistics Support	1,500,000.00	1,235,000.00
022021021	Special Days/ Celebrations	200,000.00	83,000.00
022021027	Diaster management	1,400,000.00	1,115,000.00
022021029	Other Expenses (photographs)	100,000.00	78,800.00
022021030	Public Enlightenment Programmes	8,100,000.00	8,064,400
022021032	Fair, Festival, Expo and Summit	1,000,000.00	727,000.00
022040109	Grant to communities/NGOs/CDAs	100,000.00	50,000.00
022021033	Contingencies- other Recurrent cost	40,000.00	30,000.00
022050102	Meal subsidy	2,000,000.00	1,887,500.00
	TOTAL	38,700,000.00	33,325,600.00

PRIMARY HEALTH CARE (ADMIN CODE: 052100100100)

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET	ACTUAL
22020102	Local Travel & Transport: Others	350,000.00	115,000.00
22020307	Drug Laboratory Medical Supplies	3,400,000.00	420,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	700,000.00	503,000.00
22020402	Maintenance of Office Furniture	50,000.00	50,000.00
22020801	Motor Vehicle Fuel Cost	500,000.00	480,000.00
22021030	Public Enlightenment Programme	100,000.00	16,000.00
	TOTAL	5,100,000.00	1,584,000.00
	ENVIRONMENTAL DEPT. (ADMIN CODE: 053500100100)		
22020401	Maintenance of Motor Vehicle/Transport Equipment	200,000.00	177,000.00
22020401	Other Maintenance Services (Lawn Mower)	50,000.00	30,000.00
22020605	Cleaning & Fumigation Services	1,210,000.00	1,205,000.00
22020801	Motor vehicle fuel cost	350,000.00	320,000.00
22020802	Other transport equipment fuel cost	100,000.00	30,000.00
22021030	Public equipment programme	300,000.00	25,000.00
	TOTAL	2,210,000.00	1,787,000.00

**AGGREGATE SUMMARY OF OVERHEAD COSTS
BY EACH DEPARTMENTS**

	₦
1. OFFICE OF THE CHAIRMAN	25,158,214.00
2. SECRETARY OFFICE	960,000.00
3. INTERNAL AUDIT	2,472,000.00
4. THE COUNCIL	824,500.00
5. HLGA OFFICE	4,437,500.00
6. ADMINISTRATIVE DEPARTMENT	37,034,643.35
7. AGRICULTURE DEPT	1,338,800.00
8. FINANCE & SUPPLIES DEPT	16,151,033.68
9. BUDGET PLANNING & RESEARCH	1,893,000.00
10. WORK & HOUSING DEPT	6,228,800.00
11. COMMUNITY DEVELOPMENT SERVICE	33,32,600.00
12. PHC DEPT	1,584,000.00
13. ENVIRONMENTAL DEPT	1,787,000.00
TOTAL	133,195,091.03

CAPITAL EXPENSES OFFICE OF THE LOCAL CHAIRMAN

CODE: 011100/00100

NOTE 22

ECONOMIC CODE	EXPENDITURE	APPROVED BUDGET	ACTUAL
23010113	Purchase of Computer (Laptop)	1,000,000.00	870,000.00
23010114	Purchase of Computer Printers	200,000.00	180,000.00
23010112	Purchase of Office Furniture's & Fittings	100,000.00	43,000.00
	TOTAL	1,300,000.00	1,093,000.00
	THE CONCILS (AMIN CODE : 011200100100)		
23010112	Purchase of Office Furniture's & Fittings	700,000.00	580,000.00
		700,000.00	580,000.00
	HLGA OFFICE (ADMIN CODE:012500100100)		
23010115	Purchase of Photocopy Machines	500,000.00	345,000.00
		500,000.00	345,000.00

ADMINISTRATION & GENERAL SERVICES DEPARTMENT

(ADMIN CODE: 012500100100)

ECONOMI CCODE	EXPENDITURE DETAILS	APPROVED	ACTUAL
23010113	Purchase of Computers	300,000.00	149,000.00
23010146	Purchase of Other Equipment	350,000.00	265,000.00
23010122	Purchase Office Furniture's & Fittings	1,000,000.00	940,000.00
	TOTAL	1,650,000.00	1,354,000.00
	AGRIC DEPT. (ADMIN CODE: 021500100100)		
23050109	Education Extension Services	1,500,000.00	1,460,000.00
23050109	Farmer's Association Support Programme	2,550,000.00	2,550,000.00
23050109	Oyo State Agricultural Initiatives	250,000.00	234,000.00
23050109	Avain Influenza Control Programme	400,000.00	400,000.00
23050109	Vaccination Medication for Ruminant Animal	200,000.00	200,000.00
23050109	Additional Financing FADAMA III projects	200,000.00	200,000.00
23050117	Poultry	4,500,000.00	3,273,000.00
23050117	Snailery	1,000,000.00	450,000.00
23050118	Procurement of Agricultural Inputs	2,000,000.00	3,440,000.00
		12,600,000.00	12,207,000.00
	FINANCE & SUPPLIES DEPT. (ADMIN CODE: 022000100100)		
23010114	Purchase of Computer Printers	250,000.00	225,000.00
		250,000.00	225,000.00

WORKS & HOUSE DEPARTMENT (ADMIN CODE: 023400100100)

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET	ACTUAL
23010112	Purchase of Office Furniture's & Fittings	250,000.00	150,000.00
23020102	Construction/ Provision of Residential Building	15,000,000.00	8,809,500.00
23020105	Construction/Provision of Water Facilities	2,000,000.00	460,000.00
23020114	Construction/Provision of Roads	328,756,164.12	224,638,366.82
23020103	Construction/Provision of Electricity (Within L.G Areas & Scheme)	5,000,000.00	1,715,000.00
23030102	Rehabilitation/Repairs-Electricity	2,500,000.00	1,618,300.00
23030101	Rehabilitation/Repairs of Residential Building	1,900,000.00	1,880,000.00
23030104	Rehabilitation/Repairs of Water Facilities	5,000,000.00	4,567,530.00
23030105	Rehabilitation/Repairs of Hospital/Health Centres	2,000,000.00	1,264,000.00
23030106	Rehabilitation/Repairs-Public Schools	700,000.00	312,000.00
23030113	Rehabilitation/Repairs-Roads	60,500,000.00	60,115,269.80
23030121	Rehabilitation/Repairs of Office Buildings	10,000,000.00	8,171,750.00
23030124	Rehabilitation/Repairs-Market/Park	5,000,000.00	3,394,000.00
23030125	Rehabilitation/Repair Power generating Plants	250,000.00	154,000.00
23040107	Production of Base Maps	800,000.00	600,000.00
23050109	Special Projects and Assignments	4,500,000.00	4,400,000.00
23050114	Compensation for Acquired Landed Property	500,000.00	45,000.00
23050119	Contingencies- Capital	1,000,000.00	400,000.00
	TOTAL	445,656,164.12	322,705,216.62

EDUCATION & SOCIAL SERVICES DEPT. (ADMIN CODE: 055100300100)

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET	ACTUAL
23010113	Purchase of Computers (Laptop)	150,000.00	78,000.00
23010125	Purchase of Library Books & Equipment	300,000.00	185,000.00
23010124	Purchase of Teaching/ Learning Aid Equipment	2,000,000.00	1,293,750.00
23050110	Educational Programmes	6,500,000.00	6,332,000.00
23010148	Purchase of Books	5,000,000.00	3,731,500.00
23050111	Women/Youth Development Programmes	55,000,000.00	32,123,000.00
23050111	LEMA	7,000,000.00	6,290,000.00
23050111	Advocacy/Enlightenment Programmes	13,000,000.00	10,165,000.00
23050111	Projects for the physically challenged	11,000,000.00	6,220,000.00
23050111	Widowhood and Age Programmes	3,000,000.00	1,575,000.00
23010130	Purchase of Recreational Facilities	2,500,000.00	840,000.00
	TOTAL	105,450,000.00	68,834,000.00
	PRIMARY HEALTH CARE (ADMIN CODE: 052100100100)		
23010122	Medical/Maternity Service (TB. etc)	1,500,000.00	615,000.00
23010122	Disease Surveillance, control and Prevention	3,200,000.00	1,294,000.00
23010122	LACA	1,000,000.00	478,000.00
23010122	Immunization Programmes	2,000,000.00	820,000.00
	TOTAL	7,700,000.00	3,162,000.00

ENVIRONMENTAL SANITATION DEPT. (ADMIN CODE: 053500100100)

ECONOMIC CODE	EXPENDITURE	APPROVED BUDGET	ACTUAL
23010146	Purchase of other Equipment (Lawn mower)	700,000.00	465,000.00
23040102	Erosion and Flood Control (Desilting)	60,000,000.00	50,633,000.00
23040104	Waste Disposal and management	18,000,000.00	17,253,000.00
23040104	Monitoring/Surveillance	6,000,000.00	4,430,000.00
23040104	Maintenance of Refuse Dump sites	8,000,000.00	7,487,000.00
23040104	Pollution control	15,000,000.00	13,681,000.00
23040105	Water Pollution Prevention & Control (Chlorination/ pure of chemical)	6,000,000.00	1,400,000.00
23040106	Beautification & Landscaping	3,000,000.00	875,000.00
	TOTAL	116,700,000.00	96,224,000.00

AGGREGATE SUMMARY OF CAPITAL EXPENDITURE

1.	Office of the Chairman	1,093,000.00
2.	The councils	580,000.00
3.	HLGA Office	345,000.00
4.	Admin Department	1,354,000.00
5.	Agric Department	12,207,000.00
6.	Finance & Supply Department	225,000.00
7.	Works Department	322,705,216.62
8.	Education Department	68,834,000.00
9.	P.H.C. Department	3,162,000.00
10.	Environmental Department	96,224,000.00

NOTES 23

CHANGES IN WORKING CAPITAL

INCREASE IN RECEIVABLE A/C (TRACTOR)	(16,900,000.00)
INCREASE IN ADVANCE A/C	(34,998,055.23)
DECREASE IN PAYABLE A/C (VAT & WHT)	(2,561,800.00)
TRACTOR SUSPENSE REVENUE A/C	16,900,000.00
INCREASE IN DEPOSIT	5,718,117.37
TOTAL	<u>31,841,737.86</u>

NOTE 24

Total Capital Expenditure	501,641,016.62
ADD: Arrears of VAT on contract executed	5,088,200.00
Total	<u>506,729,216.62</u>

NOTE 25

Cash and its Equivalent as at 31/12/2018.

Comprise of:

Cash in Hand	262,362.27
Stabilization Saving A/C	4,131,223.91
Cash at Bank	700,042.67

SUMMARY OF ADVANCE FROM JANUARY TO DECEMBER, 2018

NOTE 26

S/N	NAMES	AMOUNT (₦)
1.	OLAGOKE M.O	123,680
2.	JIMOH AFUSAT	(80)
3.	BALOGUN MARIAM.A.	60,920.00
4.	GANIYU .A.K.	8,000.00
5.	RABIU JIMOH	(1200.00)
6.	YINUSA SALAMI	(1200.00)
7.	TIAMIYU AZEEZ	29,400.00
8.	ABU AZEEZ	146,100.94
9.	TEACHER PENSION	1,651,306.94
10.	LOCAL GOVERNMENT PENSIONERS	189,746,334.54
11.	TIJANI AMIDU OLAYIDE	122,120.00
12.	SALAMI TIJANI OMOLARA	99,920.00
13.	GBADAMOSI M.A.	3,300.00
14.	JOHN .A. SIJUADE	79,920.00
15.	OGUNSOLA LATEEF .A.	132,500.00
16.	ADEJUMIBI P.A.	95,920.00
17.	AREMU M.A	(1,800)
18.	SALAMI R.A	(28.97)
19.	ALAKA KAZEEM .O.	43,560.00
20.	AMAO .I.A.	(0.5)
21.	JIMOH .A.O.	(80)
22.	ONI S.A.	(0.04)
23.	SALAMI MARIAM .T.	(80)
24.	AKANNI TAIRAT	(600)
25.	EGUNDEYI AMUSA	20,400.00
26.	S.O. ADEDEJI	100,000.00
27.	OLADEJI O. NIKE	35,920.00
28.	TOYIN SANUSI	5,340.00
29.	ADESOLA ADIGUN	6,389.45
30.	P.A. AREMU	6,389.45
31.	ADETOLA BUSARI	3,916.13
32.	NATIONAL TEACHER INSTITUTE	110,300.00

41.	L.O. AKINRINDE	135,800.00
42.	OGUNTAYO B.N.	124,920.00
43.	YUSUFF FATAI	21,260.00
44.	A.O. ODUNOLA	85,600.00
45.	A.O. OJO (MRS)	14,000.00
46.	YEKINI KURE (DEAD)	42,000.00
47.	GBENGA ADEDIJI	4,999.02
48.	ALHAJI AMUSAT .R.A	(55.56)
49.	OLUSOLA BABALOLA	(67)
50.	DR. DAVID BABALOLA	(333.28)
51.	HAMZAT .R.O.	18,020.00
52.	KOLADE TIMOTHY	53,000.21
53.	OYEDEJI OYETUNDE SALIU	80,200.00
54.	MUSTAPHA Y.A.	31,800.00
55.	ADEYANJU MUDASIN	(5,100)
56.	AREMU .M.K.	27,920.00
57.	ASHIRU ABIODUN .M.	31,920.00
58.	SALAUDEEN OLAYINKA	19,920.00
59.	TIJANI YEKINI ADERIBIGBE	12,000.00
60.	LASIS ALIRAT .A.	9,600.00
61.	GANIYU AKANNO	13,200.00
62.	FOLORUNSHO R.A.	27,920.00
63.	MOSHOOD .A. AZEEZ	16,800.00
64.	LAWAL LAMIDI	(3,000)
65.	JIMOH DAUDA	73,000.00
66.	F.F. MUMUNI	47,920.00
67.	ABUBAKAR AOLAT ADUKE	(600)
68.	AWOYALE RISIKAT	43,120.00
69.	OLADEJI ELIZABETH	68,900.00
70.	HAMEED RAFAT .O.	67,100.00
71.	YUSUFF AMUZAT .A.	61,920.00
72.	ONI ALAO SUNDAY	45,253.32
73.	OLADEJI MOSES	42,120.00
74.	JIMOH RASHEED .A.	74,200.00
75.	OLUTUNBOSIN T.O.	55,920.00
76.	ADEROJU R.A.	51,920.00
77.	AWEDA MISIRAT	74,100.00
78.	TIAMIYU ISHOLA	43,800.00

88.	DANIEL REACHEL ADERONKE	111,300.00
89.	AGBOADE FRANCIS	79,920.00
90.	ADETOLA RAIMI	(7,760)
91.	JIMOH SAHEED ASATUNDE	81,632.95
92.	AYINDE REBECCA	106,000.00
93.	MUSTAPHA SULAIMAN	(10,200)
94.	YEKINI FAGBEMI	(8,000)
95.	MAKANJUOLA FEMI A.	91,920.00
96.	ADIGUN OLUSANJO .A.	128,000.00
97.	ADERIBIGBE MICHEAL .A.	(2,480.00)
98.	SOLIU MUINAT .A.	(1,200)
99.	POPOOLA HANNAH .O.	143,100.00
100.	AYEMU HABIBAT	111,300.00
101.	SHUAIB BATULI	41,800.00
102.	LAWAL LATEEF ADEJOKE	132,800.00
103.	TIJANI YINUSA .A.	36,600.00
104.	RASAKI OYEWOLE	(4200)
105.	JIMOH TAJUDEEN	54,600
106.	AJANA TAOFEEK OLAYIDE	111,920.00
107.	RAJI H.O.	99,920.00
108.	OKEGBEMI FATIMOH	1,320.00
109.	ADELEKE RAFIU .S.	47,400.00
110.	OWOADE MUIBAT	95,920.00
111.	TIJANI AMIDU OLAYIDE	122,120.00
112.	SALUDEEN TOLA MOJEEB	95,920.00
113.	ABDUL GANIYU SAKIRAT .A.	103,920.00
114.	TIJANI NAJEEM .B.	123,920.00
115.	GBADEGESIN MARUF .A.	95,920.00
116.	ASHIRU JAMURAT	159,000.00
117.	BABALOLA FELICIA	(6,600)
118.	MUSTAPHA RISIKAT	103,700.00
119.	BONUOLA KEHINDE	20,600.00
120.	SANUSI .F.O.	131,920.00
121.	ASHIRU MOSHOOD ADESOLA	114,588.30
122.	ORISATERU JOKOTOLA	72,000.00
123.	AZEEZ ISIAKA ABOLORE	119,920.00
124.	SALAMI AMIDU. A.	115,920.00
125.	OLANIPEKUN ROFIAT	11,920.00

135.	FOLARIN JULIANHA	(2,900).00
136.	ADELEKE F.F.	92,000.00
137.	MUSILIAT ATUNISE	17,000.00
138.	AMINAT RAHEEM	19,000.00
139.	CHRISTIANAH OLAWOYIN	20,000.00
140.	SILIFAT WAHAB	20,000.00
141.	RAFAT RASAQ	20,000.00
142.	AFUSAT SALIU	20,000.00
143.	SAFURAT ELEKURU	20,000.00
144.	ALH. MUSILIMAT GBENGA	20,000.00
145.	AMINAT RASAQ	20,000.00
146.	WOSILAT HASSAN	20,000.00
147.	WOSILAT AMUSAT	20,000.00
148.	KAFAYAT AZEEZ	16,000.00
149.	SIMBIAT ISIAKA	19,000.00
150.	WOSILAT YINUSA	19,000.00
151.	AWULAT NAIMU	19,200.00
152.	WAHAB MUIBAT	19,000.00
153.	FALILAT SULAIMON	16,000.00
154.	KUDIRAT MURITALA	17,000.00
155.	BUSIRAT RASHEED	400.00
156.	SIFAWU OGUNRONKE	14,000.00
157.	OLOMITUTU ADUKE	14,000.00
158.	ALFA TAPHA SULAIMAN	41,000.00
159.	ASHIRU MUSTAPHA	45,000.00
160.	ALHAJI BASIRU .A. ADEDIRAN	7,000.00
161.	RAUF JIMOH	47,000.00
162.	TIJANI RASAQ	5,000.00
163.	TAJUDEEN THAHORO	15,000.00
164.	ALH. YAKUBU ALALUKINBA	36,000.00
165.	ABDUL JELILI BAKAT	47,000.00
166.	SOLIU SUNLOLA	47,000.00
167.	TAOFEEQ RAJI	47,000.00
168.	SIKIRU ADERIBIGBE	47,000.00
169.	SIKIRU AZEEZ	47,000.00
170.	YINUSA OWONIKOKO	44,000.00
171.	HASSANI LAWAL	45,000.00
172.	RASAQ AYANDELE	27,000.00

182.	ALHAJI MAYE IDRIS	47,000.00
183.	YEMISI ADEDUTAN	18,000.00
184.	RASAQ SITTU ADELANI	47,000.00
185.	JUMURAT ISMAIL	47,000.00
186.	ABDULLAHI MUSTAPHA	47,000.00
187.	BAYO ADELEKE OLOYE	47,000.00
188.	RASHEED AKANDE	47,000.00
189.	LAMIDI TIJANI	43,000.00
190.	MUHAMEED ISA	43,000.00
191.	MUHAMEED JOKO	13,460.00
192.	SHUAIB GBADAMOSI	47,000.00
193.	ALH. MUDASIRU ALAFIUJA	47,000.00
194.	SALAMI MUSILI	18,000.00
195.	SALAMOTU AZEEZ	18,000.00
196.	NURAT LATEEF	20,000.00
197.	RAHAMAN JIMOH .O.	2,000.00
198.	HON. TIAMIYU NURUDEEN	12,000.00
199.	HON. TIAMIYU MOSHOOD	12,000.00
200.	HON. OSENI TAJUDEEN	12,000.00
201.	HON. ADEPOJU RAUF .A.	12,000.00
202.	HON. JIMOH SULAIMON	12,000.00
203.	HON. SALIU SULAIMAN	12,000.00
204.	MUSTAPHA OGUNTOKI	45,000.00
205.	SALAMOTU BAKARE	20,000.00
206.	HON. J. AKINBIGBE	20,000.00
207.	HON. BIKU FEHINTOLA	20,000.00
208.	HON. ORONLA RASAQ	10,000.00
209.	HON. ABIGEAL ADENIYI	10,000.00
210.	HON. IREKEOLA RASHEED	10,000.00
211.	HON. BENUOLA AZEEZ	10,000.00
212.	JIMOH MARIAM	18,000.00
213.	TAIWO ABEGUNDE	54,069.00
214.	S.K. GBOLAHAN	33,000.00
215.	HON. IBRAHIM JIMOH	12,000.00
216.	HON. ADEOYE ABEL	12,000.00
217.	MUSILI KASUMU	20,000.00
218.	MUINAT MUSIBAU	20,000.00
219.	FAUSAT RAHEEM	20,000.00
220.	KASUMU MUINAT	20,000.00

229.	WAHAB ADIJAT	20,000.00
230.	WOSILAT GBESINKESE	20,000.00
231.	ALRAT YEKINI	20,000.00
232.	SILIFAT AWENI	20,000.00
233.	ROFIAT ADUNNI	20,000.00
234.	TAWAKALITU ADEYANJU	20,000.00
235.	TAYIRAT AMIDU	20,000.00
236.	MUINAT ADUNNI	20,000.00
237.	ADEGOKE KOSENAT	20,000.00
238.	BASIRAT APINKE	20,000.00
239.	GANIYU MUINAT	20,000.00
240.	WOSILAT OSENI	20,000.00
241.	AMINAT OLAYEMI	20,000.00
242.	MARIAM MOJEED	20,000.00
243.	IDREIS SAKIRAT	20,000.00
244.	MUSIRAT TIAMIYU	20,000.00
245.	SILIFAT RAFIU	1,234.35
246.	ADEDIYIN KOSALAPATA	20,000.00
247.	ALHAJI MUNIRAT OKONYA	20,000.00
248.	SIFAWU TIAMIYU	(1000)
249.	ABIGEAL ADEBONA	18,000.00
250.	AMINAT SALAUDEEN	20,000.00
251.	FALILAT LANDE	20,000.00
252.	RISIKAT ATIPA	16,000.00
253.	ALHAJA MARIAMO ADENIRAN	20,000.00
254.	NASIMAT ISHAM	16,000.00
255.	ADIJAT TIJANI	20,000.00
256.	MUSILI IYA OJINLA	20,000.00
257.	SELIMOT OSENI	1,600.00
258.	WOSILAT AMOKE SALIA	20,000.00
259.	MORIAMO SALAMI	19,000.00
260.	ALHAJA RALIAT ADERIBIGBE	20,000.00
261.	SIDIKAT BUSARI	20,000.00
262.	MUIBAT ASHIRU	15,000.00
263.	MADAM WULEMOTU AYEBA	26,000.00
264.	AMINAT RASHEED	6,000.00
265.	ADAMU ASIMIYU	20,000.00
266.	TAIBAT KISIRU	20,000.00

276. SABITIYU ADEFIBIGBE

277. BINTU OLANIYAN

278. BINTU OLANIYAN

276.	SABITIYU ADERIBIGBE	20,000.00
277.	BINTU OLADOKUN	11,000.00
278.	ZAINAB DAUDA	20,000.00
279.	MARIAM TUNDE	20,000.00
280.	SALAMI MEDINAT	20,000.00
281.	KUDIRAT SAKA	20,000.00
282.	JIMOH RASAQ	11,272.00
283.	ADENIRAN KHADIJAT	37,100.00
284.	SALAMI LUKMAN	19,920.00
285.	M.A ADERIBIGBE	(115,920.00)
286.	MARIAM OYINLADE	20,000.00
	TOTAL	202,348,372.25

NOTE 27

SUMMARY OF DEPOSIT FROM JANUARY TO DECEMBER 2018

S/N	NAMES	AMOUNT
1.	V.A.T	(3,550,328.86)
2.	WITHOLDING TAX	702,875.73
3.	STAMP DUTIES	1,035,347.12
4.	BETTER LIFE	8,489.87
5.	J.O. OLAWOYE	480.00
6.	M.O. OJERINDE	442.55
7.	C.A. AYOOLA	1,473.00
8.	A.A. AYINDE	1,395.75
9.	N.H.F.	36,303.20
10.	MRS. A.O. OJO	7,773.37
11.	O.T. ALAMU	495.00
12.	O.O. SALAMI	5,284.71
13.	OLADIPUPO DAUDA	2,470.70
14.	J.B. OJO	2,738.35
15.	WATER RATE	11,940.00
16.	WOMEN AFFAIRS	47,000.00
17.	OGUNSOLA O.A.	59,400.00
18.	ALH. LUKUMAN M.A.	155,711.00
19.	A.O. OBATALA	58,080.00
20.	ADELEKE D.A.	4,840.00
21.	OLADEJO TAIWO W.	21,840.00
22.	ADEDOKUN J.O.	107,700.00
23.	ADEBAYO J.G.	69,300.00
24.	N.U.P. (OLD)	9,544.00
25.	FIRST BANK NULGE	89,934.43
26.	OLAYIWOLA S.K.	22,002.02
27.	DN. B.I. AMAO	(24,000.00)
28.	ADEBAYO J.G.	58,889.01
29.	OKEDELE Y.O.	5,923.00
30.	AEOLARL DAVID A	

48.	RUF AI AZEEZ ADELERE	46,644.00
49.	RAJI RASHEEDAT	46,632.00
50.	IDOWU FLORENCE O.	185,500.00
51.	AKANNI GRACE ADEWUMI	48,854.93
52.	OLADEJI BUNMI O.	15,900.00
53.	BADMUS NIMOTA ADEPEJU	134,900
54.	OJEBISI ABIGAEL	185,500.00
55.	AZEEZ BOLA K.	3,887.00
56.	AWODELE FELICIA	5,500.00
57.	ABIOYE SALAMOT	3,300.00
58.	ADEYEMO JELEEL ADERIBIGBE	152,250.00
59.	KAREEM MUIBAT	66,079.00
60.	OLADIPUPO SAMUEL	26,620.00
61.	ADENIYI JOHN	10,093.64
62.	OKEWUMI OLAIDE	132,158.00
63.	AMAO SULAIMON	185,500.00
64.	SALAUDEEN RAFIU	1,800.00
65.	ALAMU O.O	(47,257.52)
66.	YUSUFF MURITALA	63,600.00
67.	OGUNMODEDE M.O	6,063.92
68.	EKUNDAYO AKANDE	4,039.90
69.	AJIBADE STEVEN	4,039.90
70.	OGUNBIYI JULIU	104,070.00
71.	FEHINTOLA TIMOTHY	136,045.00
72.	AJAO RAHEEM	38,940.00
73.	FASASI AZEEZ	46,644.00
74.	ALHAJI ADEDIGBA A.A.	153,700.00
75.	F.A. SALAUDEEN	27,763.83
76.	BASIRU TAWA	30,750.00
77.	PAYE	29,369,129.29
78.	NULGE	195,340.31
79.	APC PARTY	10,000.00
80.	MUSLIM	(2,700.00)
81.	URBAN BUS PURCHASED	7,000.00
82.	DEPUTY DIRECTOR OF ADMIN (ATOYEBI A.O.)	79,331.00
83.	OKELOLA MAGRET	41,140.00
84.	NNPHC	25,400.00
85.	KISI PROGRESSIVE ACCOUNT	234,778.59
86.	MRS. ABEGUNDE O.A	28,500.00
87.	OVER DEDUCTION K.P.V.	5,200.00
88.	ENIADE ADEREMI	302,666.00
89.	N.U.P	(179.13)

**IREPO LOCAL GOVERNMENT BANK RECONCILIATION STATEMENT FOR
THE MONTH OF DECEMBER 2018**

BANK BALANCES AS PER BANK STATEMENT

BANK	ACCOUNT NUMBER	N
WEMA BANK PLC	0120606520	225,266.27
WEMA BANK PLC	0120606544	1,923,375.06
WEMA BANK PLC	0122700109	2,810,382.63
WEMA BANK PLC	0120621718	525.00
WEMA BANK PLC	0122267291	0.49
MICRO FINANCE	4011002634	775.00
HERITAGE BANKS	590001503	17,160.06
STANBIC IBTC	0008821400	40,641.02
TOTAL		5,018,125.53

ADD:

Uncredited Cheques by the Bank as at Dec. 2018 (Appendix A)	961,045.37
Bank Charges as at Dec. 2018 (Appendix B)	24,677.50
Debit in Bank not in cash Book at Dec. 2018 (Appendix C)	6,296,112.00 / 7,281,834.87
TOTAL	12,229,960.40

LESS:

Unpresented Cheques as at December 2018(Appendix D)	11,565,567.75
CREDIT IN BANK NOT IN CASH BOOK (Appendix E)	24,450.00
	11,590,017.75

Cash Book Balance for the Month of December 2018 **709,942.65**

Prepared by:- Mr. Tijani, .A.K	Certified By:- ALH. ADENIRAN J.A.
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DETAILS OF UNCREDITED CHEQUES BY THE BANK AS AT DECEMBER 2018 (APPENDIX A)

DATE	RVNO	BANK	AMOUNT
29/2/2018	92	WEMA	75000.00
11/5/2018	24	WEMA	8000.00
19/9/2018	23-28	WEMA	415,045.37
15/2/2018	49	WEMA	460,000.00
15/2/2018	22	WEMA	3000.00
			961,045.37

DETAILS OF BANK CHARGES FOR THE MONTH OF DECEMBER 2018 (APPENDIX B)

A/C NO	CHARGES	AMOUNT
0120606520	SMS ALERT	408.00
0120606520	VAT	---
0120606520	Acct. maintenance	720.00
0120606544	Sms Alert	672.00
0120606544	VAT	5495.00
0120606544	Acct. maintenance	16441.00
0122700109	VAT	47.50
0122700109	Sms Alert	452.00
01227001090	Acct. Maintenance	1000.00
		24,677.50

DETAILS OF DEBIT NI BANK NOT IN CASH BOOK AS AT DECEMBER 2018 (APPENDIX C)

DATE	CHEQUES NO	NAME	AMOUNT
23/01/2018	10001742	Jimoh Useni Akanni	20,000.00
24/08/2018	10001935	Akande Ajibola	30,970.00
26/09/2018	10001983	Secretary OYSG	85,714.00
26/09/2018	10001981	Secretary OYSG	85,714.00
26/09/2018	10001982	Secretary Oysg	85,714.00
26/09/2018	10002007	Eng. Durosola Lateef	350,000.00

21/12/2018

21/12/2018

10000067

21/12/2018	10000967	Ganiyat Mustapha	100,000.00
21/12/2018	10000969	Yekeen Mustapha	500,000.00
21/12/2018	10000970	Yekeen Mustapha	500,000.00
21/12/2018	10000971	Yekeen Mustapha	500,000.00
21/12/2018	10000972	Yekeen Mustapha	500,000.00
21/12/2018	10000973	Yekeen Mustapha	400,000.00
			6,296,112.00

**DETAILS OF UNPRESENTED CHEQUES AS AT DECEMBER 2018
(APPENDIX D)**

CHEQUES NO	DATE	AMOUNT
10000604	15/11/2018	2,671,181.85
10002137	20/12/2018	196,283.05
10002147	20/12/2018	11,139.09
10002146	20/12/2018	18,554.76
10002174	20/12/2018	110,000.00
10002150	20/12/2018	31296.25
10002084	20/12/2018	100,000.00
10000913	20/12/2018	4,393,144.93
10000977	20/12/2018	450,000.00
10000914	20/12/2018	116,457.38
10000978	20/12/2018	400,000.00
10000953	20/12/2018	1,017,510.44
10000979	20/12/2018	400,000.00
10000980	20/12/2018	400,000.00
10000981	20/12/2018	450,000.00
10000982	20/12/2018	450,000.00
10000989	20/12/2018	350,000.00
		11,565,567.75

**CREDIT IN BANK NOT IN CASH BOOK AS AT DECEMBER 2018
(APPENDIX E)**

NAME	DATE	AMOUNT
IRIG	12/12/2017	17,450.00



WEMA BANK
PLC

March 27, 2019.

The Director of Finance,
Irebo Local Government,
Kishi,
Ovo state

Dear sir,

RE: BANK CERTIFICATE AS AT 31ST DECEMBER, 2018

We hereby confirm the balance on the account as stated below:

ACCOUNT NAME	ACCOUNT NUMBER	BALANCE (N)
STABILIZATION FUND ACCOUNT	0222292881	4,131,223.91

Thank you for your patronage.

Yours faithfully,

For Wema Bank Plc.


Solomon Ibiyemi
Customer Care Officer


Gbenga Sangotikun
Business Service Manager



WEMA BANK
WORLDWIDE

March 27, 2019.

The Director of Finance,
Irepo Local Government,
Kishi,
Oyo state.

Dear sir,

RE: BANK CERTIFICATE AS AT 31ST DECEMBER, 2018

I hereby confirm the balance on the account as stated below:

ACCOUNT NAME	ACCOUNT NUMBER	BALANCE (N)
ICE	0120606520	225,266.27
STATUTORY	0120606544	1,923,575.06
AT	0122700109	2,810,382.63

Thank you for your patronage

Yours faithfully,

For: Wema Bank Plc.

Solomon Ibiyemi
Customer Care Officer

Gbenga Sangotikun
Business Service Manager



WEMA BANK
ESTD 1989

March 27, 2019.

The Director of Finance,
Irepo Local Government,
Kishi
Oyo state.

Dear sir,

RE: BANK CERTIFICATE AS AT 31ST DECEMBER, 2018

We hereby confirm the balance on the account as stated below:

ACCOUNT NAME
FIXED DEPOSIT

ACCOUNT NUMBER

0702911969

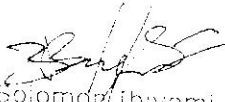
BALANCE (N)

87,000,000

Thank you for your patronage.

Yours faithfully,

For: Wema Bank Plc.


Solomon Ibiyemi
Customer Care Officer


Gbenga Sangotikun
Business Service Manager