

**CENTRAL LOCAL GOVERNMENT, IGBOORA.**



**YEAR 2019**

**GENERAL PURPOSE FINANCIAL STATEMENT**

## STATEMENT NO. 1

### LIABILITY FOR THE PREPARATION AND PRESENTATION OF FINANCIAL STATEMENT.

Statements have been prepared by the Council Treasurer of Ibarapa Central Local Government in accordance with the provisions of the Financial Control and Management Act 1958 as amended.

The statements comply with the International Public Sector Accounting Standard (IPSAS) and the Generally Accepted Accounting Practice (GAAP). The Council Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions carried out and recorded are accurate, complete and properly record the use of all public financial resources by the Local Government. To the best of my knowledge, this system of internal control has operated adequately throughout the year.

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*tilayo*

17/9/2020  
.....

Date


We accept responsibility for integrity of these financial statements, the information they contain and their compliance with above mentioned laws. In our opinion, these financial statements fairly reflect the financial position of Ibarapa Central Local Government as at 31<sup>st</sup> December, 2019 and its operations for the year ended on that date.

  
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**Yusuff Bintu Titilayo**

Treasurer

Date: 17/9/2020.....

  
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**Hon. Olaoniye Sarafa.O**

Caretaker Chairman

Date: 17/9/2020.....

**STATEMENT NO. 2**

**STATEMENT OF OPINION OF AUDITOR GENERAL FOR LOCAL GOVERNMENTS**

**STATEMENT NO. 3**

**IBARAPA CENTRAL LOCAL GOVERNMENT, IGBOORA.  
STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019.**

ACTUAL PREVIOUS YEAR 2018	TITLE	NOTE	ACTUAL CURRENT YEAR 2019 ₦	APPROVED BUDGET CURRENT YEAR 2019 ₦	VARIANCE ₦
405,963,007.00	Govt. Share of Statutory	1	292,820,330.81	495,000,000.00	202,179,669.19 (A)
	Special Allocation	2	10,926,608.25	-	10,926,608.25 (F)
29,458,992.86	10% Share of State IGR	3	13,390,451.30	34,000,000.00	20,609,548.70 (A)
379,191,263.74	Govt. Share of VAT	4	174,790,644.47	430,000,000.00	255,209,355.53 (A)
150,000,000.00	Govt. Share of Excess Crude Acct.	5	125,000,000.00	400,000,000.00	275,000,000.00 (A)
<b>964,613,263.60</b>	<b>TOTAL STATUTORY REVENUE(A)</b>		<b>616,928,034.83</b>	<b>1,359,000,000.00</b>	<b>742,071,965.17 (A)</b>
	<b>INDEPENDENT REVENUE:</b>				
7,360.00	Personal Tax	6	130,320.00	1,300,000.00	1,169,680.00 (A)
1,105,300.00	Licences	7	1,159,700.00	9,750,000.00	8,590,300.00 (A)
2,375,622.00	Fees	8	2,264,395.00	6,360,000.00	4,095,605.00 (A)
41,750.00	Fines	9	42,000.00	450,000.00	408,000.00 (A)
210,000.00	Sales	10	-	45,440,000.00	45,440,000.00 (A)
234,000.00	Earnings	11	4,200.00	22,150,000.00	22,145,800.00 (A)
918,300.00	Rent on Local Govt. Building	12	919,040.00	2,200,000.00	1,280,960.00 (A)
306,560.00	Rent in Land & Others	13	270,760.00	4,500,000.00	4,229,240.00 (A)
	Investment Income	14	-	500,000.00	500,000.00 (A)
	Interest Earned	15	-	2,350,000.00	2,350,000.00 (A)
<b>5,198,892.00</b>	<b>TOTAL INDEPENDENT REVENUE (B)</b>		<b>4,790,415.00</b>	<b>95,000,000.00</b>	<b>90,209,585.00 (A)</b>
	<b>OTHER REVENUE:</b>				
	Aids & Grant	16	-	-	-
	Capital Dev. Fund Receipt	17	-	-	-

	Others Receipts	18			
	<b>TOTAL OTHER REVENUE</b>				
<b>969,812,155.60</b>	<b>GRAND TOTAL(A+B)</b>		<b>621,718,449.83</b>	<b>1,454,000,000.00</b>	<b>832,281,550.17 (A)</b>
	<b>EXPENDITURE</b>				
288,815,943.29	Personnel Cost (Wages & Salaries)	19	321,678,583.70	433,853,737.53	112,175,153.83 (F)
106,425,082.96	Social Benefits	20	43,466,444.88	50,000,000.00	6,533,555.12 (F)
215,449,924.09	Over Head Expenditure	21	88,507,366.95	276,436,262.47	187,928,895.52 (F)
322,626,064.00	Capital Expenditure	22	219,203,184.00	693,710,000.00	474,506,816.00 (F)
<b>933,317,014.34</b>	<b>TOTAL</b>		<b>672,855,579.53</b>	<b>1,454,000,000.00</b>	<b>781,144,420.47 (F)</b>
<b>36,495,141.26</b>	<b>TRANSFER TO CAPITAL DEV. FUND</b>		<b>51,137,129.70</b>		<b>51,137,129.70</b>

The Notes to the Account of Ibarapa Central Local Government is an integral part of 2019 Financial Statements.

**STATEMENT NO. 4**

**IBARAPA CENTRAL LOCAL GOVERNMENT  
STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2019**

ASSETS	NOTE	PREVIOUS YEAR 2018		CURRENT YEAR 2019	
		N	N	N	N
Cash and Bank Balance	23	36,562,228.23		39,203,927.31	
Bank					
Receivable					
Prepayment					
Inventories					
Advances	24	225,827,695.83		268,903,376.84	
<b>(A) TOTAL CURRENT ASSEST</b>			<b>262,389,924.06</b>		<b>308,107,304.15</b>
Long term Loans					
Investment	25	1,795,017.00		1,795,017.00	
Property, Plant & Equipment					
Intangible Assets (Stabilization)		40,790,676.10		62,637,087.82	
<b>(B) TOTAL NON CURRENT ASSESTS</b>			<b>42,585,693.10</b>		<b>64,432,104.82</b>
<b>(C) TOTAL ASSET (A+B)</b>				<b>304,975,617.16</b>	<b>372,589,408.97</b>
<b>LIABILITIES:</b>					
<b>Current Liabilities</b>					
Deposit		18,864,488.49		20,823,158.86	
Short term Loan					
Payables					
Current Portion of Borrowing					
<b>(D) TOTAL CURRENT LIABILITIES:</b>			<b>18,864,488.49</b>		<b>20,823,158.86</b>
Non Current Liabilities:					
Long Terms Loans					
<b>(E) TOTAL NON Current Liabilities</b>					
<b>(F) TOTAL LIABILITIES (D+E)</b>			<b>18,864,488.49</b>		<b>20,823,158.86</b>

<b>(G) NET ASSETS/EQUITY (C-F)</b>			<b>286,111,128.67</b>		<b>351,716,250.11</b>
Resources					
Accumulated					
Minority Interest					
<b>(H) TOTAL NET ASSETS (H-G)</b>			<b>304,975,617.16</b>		<b>372,539,408.97</b>

The Notes to the Account of Ibarapa Central Local Government is an integral part of 2019 Financial Statements.



**STATEMENT NO. 5**

**IBARAPA CENTRAL LOCAL GOVERNMENT  
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

ECONOMIC CODE	CASH FLOW FROM OPERATING ACTIVITIES	NOTE	NOTE		ACTUAL PREVIOUS YEAR 2019	
			ACTUAL CURRENT YEAR 2018			
ASSETS			N	N	N	N
110101	Statutory Allocation	1	292,820,330.81		406,963,007.45	
110102	Value Added Tax (VAT)	4	174,790,644.47		379,191,263.74	
110103	Excess Crude Oil	5	125,000,000.00		150,000,000.00	
	Special Allocation/Bail Out	2	10,926,608.25		-	
110104	10% State IGR	3	13,390,451.30		29,458,992.86	
	<b>DEPENDENT REVENUE</b>			<b>616,928,034.83</b>		<b>964,613,264.05</b>
130101	Domestic Aids					
130203	Domestic Grants					
130204	Foreign Grants					
140201	Others Capital Receipt					
140301	Domestic Loan/Borrowings					
140302	International Loan/Borrowing					
120101	Direct Tax	6	130,320.00		7,360.00	
120201	Licences	7	1,159,700.00		1,105,300.00	
120204	Fees	8	2,264,395.00		2,375,622.00	
120205	Fines	9	42,000.00		41,750.00	
120206	Sales	10	-		210,000.00	
120207	Earnings	11	4,200.00		234,000.00	
120208	Sales/Rent of Govt. Property	12	919,040.00		918,300.00	
120209	Sales/Rent on Land & others	13	270,760.00		306,560.00	
120210	Repayments		-		-	
120211	Investment Income					
120212	Interest Earned					
120213	Reimbursement					
	<b>INDEPENDENT REVENUE(a)</b>			<b>4,790,415.00</b>		<b>5,198,892.00</b>
	<b>TOTAL REVENUE (b)</b>			<b>621,718,449.83</b>		<b>969,812,156.05</b>

<b>CASH OUTFLOWS:</b>					
210101	Personal Cost	19	321,678,583.70		288,815,156.05
220201	Overhead	21	88,507,366.95		215,449,924.00
220101	Social Benefits	20	43,466,444.88		64,093,380.22
210201	Allowances and Contribution				42,331,702.74
	Grants & Transfer Payment				
	<b>Total Outflow from Operating Activities</b>			<b>453,652,395.53</b>	<b>610,690,950.25</b>
	<b>Net Cash flow from Operating Activities</b>			<b>168,066,054.30</b>	
	Cash flow from Investment Activities:				
	Purchase/Construction of Assets	22	219,203,184.00		322,626,046.00
	Loans/Advances granted				
	Dividend Received				
	Proceed from Sales Fixed Assets				
	<b>Net Cash Flow from Investing Activities</b>			<b>219,203,184.00</b>	<b>322,626,046.00</b>
	Cash flow from Financing Activities				
	Domestic/Foreign/Others				
	Borrowing				
	Interest Payment				
	Repayment of Loan				
	Capital Grant				
	<b>Net Cash Flow from Financing Activities</b>				
	Net Cash Flow from all Activities			<b>51,137,129.70</b>	<b>36,495,159.80</b>
	Cash and its Equivalent as at 1/1/			<b>36,462,228.23</b>	<b>73,057,388.03</b>
	Cash and its Equivalent as at 31/12/			<b>39,203,927.31</b>	<b>36,562,228.23</b>

The Notes to the Account of Ibarapa Central Local Government is an integral part of 2019 Financial Statements.

## STATEMENT NO. 6

### NOTES TO THE FINANCIAL STATEMENTS

The notes should include a section stating clearly the accounting policies adopted in the preparation of the Financial Statements. These should be arranged as follows:

- Statement of compliance with any known standards;
- Statement of accounting policies applied.

#### **Basis of Accounting**

The accounts are prepared under the IPSAS Accrual Accounting basis. There are no adjustments made to reflect the impact of specific price charges or changes in the general level of prices on the financial statements.

#### **Presentation of the Financial Statements**

Details of General Revenue Balances are disclosed by way of notes in the financial statements of the Local Government.

#### **Investments**

Investments that are not written off in the year of acquisition are stated at the cost ruling at the statement of affairs date. Gain or loss arising on transactions whether realized or investment income from securities is credited when received.

**Stocks**

Stocks have not been valued as they are expensed in the year of purchase under the cash basis of accounting.

**Cash and Cash Equivalents**

This is an expanded definition of cash to include some investments where the date of maturity is three months or less from the date of acquisition.

**NOTE A: STATEMENT OF COMPLIANCE**

The Financial Statements are prepared in compliance with the provisions of the Finance Control and Management Act 1958 as amended and Generally Accepted Accounting Practice (GAAP) and the International Public Sector Accounting Standard (IPSAS).

**NOTE B: BASIS OF ACCOUNTING**

The Financial Statements are prepared using IPSAS Accrual basis.

**NOTE 1: SHARE OF FAAC – STATUTORY ALLOCATION**

ECONOMIC CODE	MONTH	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
11010101	Jan.	Share of FAAC		24,120,144.96
	Feb.	Share of FAAC		39,628,158.07
	March	Share of FAAC		36,038,408.12
	April	Share of FAAC		21,230,066.79
	May	Share of FAAC		14,205,166.66
	June	Share of FAAC		35,939,726.24
	July	Share of FAAC		32,329,669.60
	August	Share of FAAC		1,720,000.00
	Sept.	Share of FAAC		-
	Oct.	Share of FAAC		28,818,165.46
	Nov.	Share of FAAC		28,972,428.52
	Dec.	Share of FAAC		29,818,396.39
		<b>TOTAL</b>	<b>480,000,000.00</b>	<b>292,820,330.81</b>

**NOTE 2: SPECIAL ALLOCATION (e.g BAIL OUT)**

ECONOMIC CRUDE	MONTH	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2019	ACTUAL CURRENT YEAR 2019
	May	Bail Out	-	10,926,608.25
		<b>TOTAL</b>	-	<b>10,926,608.25</b>

**NOTE 3: 10% STATE IGR**

ECONOMIC CODE	MONTH	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
11010401	Jan.	10% State IGR		2,678,090.26
	Feb.	10% State IGR		2,678,090.26

	March	10% State IGR		2,678,090.26
	April	10% State IGR		2,678,090.26
	May	10% State IGR		2,678,090.26
	June	10% State IGR		-
	July	10% State IGR		-
	August	10% State IGR		-
	Sept.	10% State IGR		-
	Oct.	10% State IGR		-
	Nov.	10% State IGR		-
	Dec.	10% State IGR		-
		<b>TOTAL</b>	<b>34,000,000.00</b>	<b>13,390,451.30</b>

**NOTE 4: SHARE OF VAT**

ECONOMIC CODE	MONTH	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
11010201	Jan.	Share of VAT		34,129,818.19
	Feb.	Share of VAT		35,644,910.93
	March	Share of VAT		38,236,709.54
	April	Share of VAT		34,261,089.31
	May	Share of VAT		32,518,116.50
	June	Share of VAT		-
	July	Share of VAT		-
	August	Share of VAT		-
	Sept.	Share of VAT		-
	Oct.	Share of VAT		-
	Nov.	Share of VAT		-
	Dec.	Share of VAT		-
		<b>TOTAL</b>	<b>430,000,000.00</b>	<b>174,790,644.47</b>

**NOTE 5: EXCESS CRUDE OIL**

<b>ECONOMIC CODE</b>	<b>MONTH</b>	<b>REVENUE DETAILS</b>	<b>APPROVED BUDGET CURRENT YEAR 2019 N</b>	<b>ACTUAL CURRENT YEAR 2019 N</b>
	Jan.	Excess Crude Oil		-
	Feb.	Excess Crude Oil		-
	March	Excess Crude Oil		75,000,000.00
	April	Excess Crude Oil		50,000,000.00
	May	Excess Crude Oil		-
	June	Excess Crude Oil		-
	July	Excess Crude Oil		-
	August	Excess Crude Oil		-
	Sept.	Excess Crude Oil		-
	Oct.	Excess Crude Oil		-
	Nov.	Excess Crude Oil		-
	Dec.	Excess Crude Oil		-
		<b>TOTAL</b>	<b>400,000,000.00</b>	<b>125,000,000.00</b>

**NOTE 6: PERSONAL TAX**

<b>ADMINISTRATIVE CODE</b>	<b>ECONOMIC CODE</b>	<b>REVENUE DETAILS</b>	<b>APPROVED BUDGET CURRENT YEAR 2019 N</b>	<b>ACTUAL CURRENT YEAR 2019 N</b>
	12010101	Community Development/Poll Tax	1,000,000.00	10,320.00
	12010102	Arrear Community/Poll Tax	100,000.00	-
	12010105	Poll Betting	200,000.00	-
	12010106	Development Tax/Levy	-	120,000.00
		<b>TOTAL TAX REVENUE</b>	<b>1,300,000.00</b>	<b>130,320.00</b>

**NOTE 7: LICENCE GENERAL**

<b>ADMINISTRATIVE CODE</b>	<b>ECONOMIC CODE</b>	<b>REVENUE DETAILS</b>	<b>APPROVED BUDGET CURRENT YEAR 2019 N</b>	<b>ACTUAL CURRENT YEAR 2019 N</b>
120201	12020105	Radio/Television Licence	150,000.00	-
	12020109	Registration of Voluntary Org.	350,000.00	-
	12020111	Bake House Licence	300,000.00	-
	12020112	Bicycles Licence & Hire Permit	20,000.00	-
	12020113	Brick Making e.t.c Licence	100,000.00	-
	12020116	Cattle Dealer Licences	1,000,000.00	700,000.00
	12020117	Dried Fish and Meat Licences	50,000.00	-
	12020120	Hawker's / Squatters Permit	300,000.00	118,200.00
	12020122	Produce Buying Licenes	1,500,000.00	339,800.00
	12020124	Abattoir / Slaughter Licences	500,000.00	-
	12020126	Tractor Hiring Services	4,000,000.00	-
	12020128	Cinematograph Licences	10,000.00	-
	12020131	Liquor Licences	200,000.00	-
	12020132	Motorcycle Licences	-	1,700.00
	12020137	Trade Permit Licences	100,000.00	-
	12020138	License (Hackney)	300,000.00	-
	12020140	Lottery Permit	100,000.00	-
	12020141	Sawmill Licences	250,000.00	-
	12020150	Cold Room Licences	20,000.00	-
	12020157	Other,( Haulage Quarry, Artisans etc)	500,000.00	-
		<b>TOTAL LICENCES - GENERAL</b>	<b>9,750,000.00</b>	<b>1,159,700.00</b>



**NOTE 8: FEES – GENERAL**

ADMINISTRATIVE CODE	ECONOMIC CODE	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
120204	12020417	Contractor Registration Fees	500,000.00	-
	12020418	Marriage / Divorce Fees	500,000.00	330,000.00
	12020426	Court Summons Fees	50,000.00	7,045.00
	12020427	Tender Fees	200,000.00	-
	12020442	Association Fees	500,000.00	127,500.00
	12020443	Birth and Death Registration Fees	200,000.00	36,100.00
	12020448	Development Levies	250,000.00	-
	12020449	Business/Trade Operating Fees	200,000.00	-
	12020453	Application Fees	160,000.00	-
	12020454	Parking Fees	500,000.00	80,250.00
	12020466	Indig'neship Reg. Fees	2,500,000.00	1,660,500.00
	12020481	Plot Allocation & Layout Fees	300,000.00	-
	12020492	Squatter Fees	200,000.00	-
	12020493	Street Naming Fees	300,000.00	-
	12020494	Identification and Oath Fees	-	23,000.00
		<b>TOTAL FEES – GENERAL</b>	<b>6,360,000.00</b>	<b>2,264,395.00</b>

**NOTE 9: FINES – GENERAL**

ADMINISTRATIVE CODE	ECONOMIC CODE	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
	12020501	Fines /Penalties	200,000.00	-
	12020505	Dislodging of Effluences/Pollution Fine	250,000.00	42,000.00
		<b>TOTAL FINES – GENERAL</b>	<b>450,000.00</b>	<b>42,000.00</b>

**NOTE 10: SALES – GENERAL**

<b>ADMINISTRATIVE CODE</b>	<b>ECONOMIC CODE</b>	<b>REVENUE DETAILS</b>	<b>APPROVED BUDGET CURRENT YEAR 2019 N</b>	<b>ACTUAL CURRENT YEAR 2019 N</b>
	12020601	Sales of Journal and Publication	200,000.00	-
	12020602	Sales of Book	100,000.00	-
	12020603	Sales of ID card	100,000.00	-
	12020604	Store/Scrap/Unserviceable	500,000.00	-
	12020608	Sales of improved seeds/ chemical	250,000.00	-
	12020609	Proceed from Sales of Farm Products	1,000,000.00	-
	12020610	Proceed from Sales of goods by Public Auction	500,000.00	-
	12020611	Proceed of sale of Government Vehicle	1,000,000.00	-
	12020616	Sales of Hides and Skin and other product	100,000.00	-
	12020617	Sales of Poultry animals	1,690,000.00	-
	12020628	Sales of Tractor and Implement	40,000,000.00	-
		<b>TOTAL SALES - GENERAL</b>	<b>45,440,000.00</b>	-

**NOTE 11: EARNINGS- GENERAL**

<b>ADMINISTRATIVE CODE</b>	<b>ECONOMIC CODE</b>	<b>REVENUE DETAILS</b>	<b>APPROVED BUDGET CURRENT YEAR 2019 N</b>	<b>ACTUAL CURRENT YEAR 2019 N</b>
	12020702	Earnings From Laboratory Services	1,500,000.00	-
	12020703	Earnings from Hiring of Plant & Equipment	12,000,000.00	-
	12020707	Earnings from Medical Services	300,000.00	4,200.00
	12020708	Earnings from Agricultural Produces	500,000.00	-
	12020709	Earnings from Tourism/Culture/Art Centres	200,000.00	-
	12020711	Earnings from Comm. Activities	2,000,000.00	-
	12020713	Earning from Library Services	50,000.00	-
	12020714	Earnings from ICT Services	500,000.00	-

	12020732	Earnings from Drilling of Borehole	5,000,000.00	-
	12020728	Earning from Affidavit and Oath	100,000.00	-
		<b>TOTAL EARNINGS – GENERAL</b>	<b>22,150,000.00</b>	<b>4,200.00</b>

**NOTE 12: RENT ON LOCAL GOVERNMENT BUILDINGS – GENERAL**

ADMINISTRATIVE CODE	ECONOMIC CODE	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
	12020801	Rent on Local Govt. Quarters	200,000.00	216,000.00
	12020806	Rent on Shops	2,000,000.00	703,040.00
		<b>TOTAL RENT ON LOCAL GOVT. BUILDINGS</b>	<b>2,200,000.00</b>	<b>919,040.00</b>

**NOTE 13: RENT ON LAND & OTHERS – GENERAL**

ADMINISTRATIVE CODE	ECONOMIC CODE	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
	12020901	Rent on Govt. Land	1,500,000.00	270,760.00
	12020903	Rent & Premium on the Allocation of Land	2,000,000.00	-
	12020906	Rent on Govt. Properties	1,000,000.00	-
		<b>TOTAL RENTS ON LAND &amp; OTHERS – GENERAL</b>	<b>4,500,000.00</b>	<b>270,000.00</b>

**NOTE 14: INVESTMENT INCOMES**

<b>ADMINISTRATIVE CODE</b>	<b>ECONOMIC CODE</b>	<b>REVENUE DETAILS</b>	<b>APPROVED BUDGET CURRENT YEAR 2019</b> N	<b>ACTUAL CURRENT YEAR 2019</b> N
	12021102	Dividend Received	500,000.00	-
		<b>TOTAL INVESTMENT INCOME</b>	<b>500,000.00</b>	-

**NOTE 15: INTEREST EARNED**

<b>ADMINISTRATIVE CODE</b>	<b>ECONOMIC CODE</b>	<b>REVENUE DETAILS</b>	<b>APPROVED BUDGET CURRENT YEAR 2019</b> N	<b>ACTUAL CURRENT YEAR 2019</b> N
	12021201	Motor Vehicle Advance	100,000.00	-
	12021203	Refurbishing Loan	250,000.00	-
	12021210	Bank Interest (Fixed Deposit on Stabilization Account)	2,000,000.00	-
		<b>TOTAL INTEREST EARNED</b>	<b>2,350,000.00</b>	-

**NOTE 16: AIDS AND GRANT**

Not Applicable

**NOTE 17: CAPITAL DEV. FUND RECEIPT**

Not Applicable

**NOTE 18: OTHERS RECEIPT**

Not Applicable

**NOTE 19: PERSONNEL COST (SALARIES & WAGES)**

<b>ADMINISTRATIVE CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET CURRENT YEAR 2019</b>	<b>ACTUAL CURRENT YEAR 2019</b>
		<b>N</b>	<b>N</b>
011100100100	Office of the Chairman	38,391,568.00	10,214,158.75
011118300101	Internal Audit	1,958,410.56	1,645,615.47
011100300100	Office of the Secretary	3,567,000.00	-
011200100100	The Council	26,940,000.00	6,035,507.88
012500100100	Administration and General Services	71,497,739.62	60,932,017.40
022000100100	Finance and Supplies	34,503,453.33	26,193,118.52
055100300100	Community Development & Culture (Education)	43,496,401.39	55,080,756.59
052100100100	Primary Health Care	129,220,984.84	106,794,815.60
021500100100	Agricultural and Natural Resources	6,796,821.15	5,561,778.75
023400100100	Work, Housing, Land & Survey	33,201,953.24	23,067,623.44
022000300100	Budget, Planning, Research and Statistics	3,192,114.84	1,956,683.50
053500100100	Environmental Health Services	38,545,746.56	21,736,507.80
012500100100	Head of Local Government Administration	2,541,544.00	2,460,000.00
	<b>TOTAL</b>	<b>443,853,737.53</b>	<b>321,678,583.70</b>

**DETAILS OF PERSONNEL EMOLUMENT:**

**(a) OFFICE OF THE CHAIRMAN**

<b>ADMINISTRATIVE CODE</b>	<b>ECONOMIC CODE</b>	<b>PERSONNEL EXP. DETAILS</b>	<b>APPROVED BUDGET CURRENT YEAR 2019</b>	<b>ACTUAL CURRENT YEAR 2019</b>
			<b>N</b>	<b>N</b>
	21010103	CRF – Salaries	24,690,000.00	3,664,158.75
	21020101	Non Regular Allowances (e.g Severance)	13,701,568.00	6,550,000.00
		<b>TOTAL</b>	<b>38,391,568.00</b>	<b>10,214,158.75</b>

**(b) INTERNAL AUDIT**

ADMINISTRATIVE CODE	ECONOMIC CODE	PERSONNEL EXP. DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
011118300101	21010101	Salaries	1,958,410.56	1,645,615.47
		<b>TOTAL</b>	<b>1,958,410.56</b>	<b>1,645,615.47</b>

**(c) OFFICE OF THE SECRETARY**

ADMINISTRATIVE CODE	ECONOMIC CODE	PERSONNEL EXP. DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
011101300100	21010103	CRF – Salaries	2,567,000.00	-
	21020101	Non Regular Allowances (eg) Severance	1,000,000.00	-
		<b>TOTAL</b>	<b>3,567,000.00</b>	<b>-</b>

**(d) OFFICE OF THE COUNCIL**

ADMINISTRATIVE CODE	ECONOMIC CODE	PERSONNEL EXP. DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
011200100100	21010103	CRF – Salaries	21,940,000.00	6,035,507.88
	21020101	Non Regular Allowances (eg) Severance	5,000,000.00	-
		<b>TOTAL</b>	<b>26,940,000.00</b>	<b>6,035,507.88</b>

**(e) ADMIN AND GENERAL SERVICES**

ADMINISTRATIVE CODE	ECONOMIC CODE	PERSONNEL EXP. DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
012500100100	21010101	Salaries	71,497,739.62	60,932,017.40
		<b>TOTAL</b>	<b>71,497,739.62</b>	<b>60,932,017.40</b>

**(f) FINANCE AND SUPPLIES**

ADMINISTRATIVE CODE	ECONOMIC CODE	PERSONNEL EXP. DETAILS	APPROVED BUDGET CURRENT YEAR 2019	ACTUAL CURRENT YEAR 2019
022000100100	21010101	Salaries	N 34,503,453.33	N 26,193,118.52
		<b>TOTAL</b>	<b>34,503,453.33</b>	<b>26,193,118.52</b>

**(g) COMMUNITY DEVELOPMENT & CULTURE (EDUCATION & SOCIAL SERVICES)**

ADMINISTRATIVE CODE	ECONOMIC CODE	PERSONNEL EXP. DETAILS	APPROVED BUDGET CURRENT YEAR 2019	ACTUAL CURRENT YEAR 2019
055100300100	21010101	Salaries	N 43,496,401.39	N 55,080,756.59
		<b>TOTAL</b>	<b>43,496,401.39</b>	<b>55,080,756.59</b>

**(h) PRIMARY HEALTH CARE**

ADMINISTRATIVE CODE	ECONOMIC CODE	PERSONNEL EXP. DETAILS	APPROVED BUDGET CURRENT YEAR 2019	ACTUAL CURRENT YEAR 2019
052100100100	21010103	Salaries	N 129,220,984.84	N 106,794,815.60
		<b>TOTAL</b>	<b>129,220,984.84</b>	<b>106,794,815.60</b>

**(i) AGRIC & NATURAL RESOURCES**

ADMINISTRATIVE CODE	ECONOMIC CODE	PERSONNEL EXP. DETAILS	APPROVED BUDGET CURRENT YEAR 2019	ACTUAL CURRENT YEAR 2019
021500100100	21010101	Salaries	N 6,796,821.15	N 5,561,778.75
		<b>TOTAL</b>	<b>6,796,821.15</b>	<b>5,561,778.75</b>

**(j) WORKS, HOUSING, LAND & SURVEY**

<b>ADMINISTRATIVE CODE</b>	<b>ECONOMIC CODE</b>	<b>PERSONNEL EXP. DETAILS</b>	<b>APPROVED BUDGET CURRENT YEAR 2019</b>	<b>ACTUAL CURRENT YEAR 2019</b>
023400100100	21010101	Salaries	₦ 33,201,953.24	₦ 23,067,623.44
		<b>TOTAL</b>	<b>33,201,953.24</b>	<b>23,067,623.44</b>

**(k) BUDGET, PLANNING, RESEARCH AND STATISTICS**

<b>ADMINISTRATIVE CODE</b>	<b>ECONOMIC CODE</b>	<b>PERSONNEL EXP. DETAILS</b>	<b>APPROVED BUDGET CURRENT YEAR 2019</b>	<b>ACTUAL CURRENT YEAR 2019</b>
022000300100	21010101	Salaries	₦ 3,192,114.84	₦ 1,956,683.50
		<b>TOTAL</b>	<b>3,192,114.84</b>	<b>1,956,683.50</b>

**(l) ENVIRONMENTAL HEALTH SERVICES**

<b>ADMINISTRATIVE CODE</b>	<b>ECONOMIC CODE</b>	<b>PERSONNEL EXP. DETAILS</b>	<b>APPROVED BUDGET CURRENT YEAR 2019</b>	<b>ACTUAL CURRENT YEAR 2019</b>
053500100100	21010101	Salaries	₦ 38,545,746.56	₦ 21,736,507.80
		<b>TOTAL</b>	<b>38,545,746.56</b>	<b>21,736,507.80</b>

**(m) HEAD OF LOCAL GOVERNMENT ADMINISTRATION**

<b>ADMINISTRATIVE CODE</b>	<b>ECONOMIC CODE</b>	<b>PERSONNEL EXP. DETAILS</b>	<b>APPROVED BUDGET CURRENT YEAR 2019</b>	<b>ACTUAL CURRENT YEAR 2019</b>
012500100100	21010101	Salaries	₦ 2,541,544.00	₦ 2,460,000.00
		<b>TOTAL</b>	<b>2,541,544.00</b>	<b>2,460,000.00</b>



**NOTE 20: SOCIAL BENEFIT**

S/N.	MONTHS	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
1.	January	Pension Paid		
2.	February	Pension Paid		3,320,597.25
3.	March	Pension Paid		3,320,597.25
4.	April	Pension Paid		3,879,434.68
5.	May	Pension Paid		3,700,200.83
6.	June	Pension Paid		3,775,900.85
7.	July	Pension Paid		3,775,900.85
8.	August	Pension Paid		3,525,567.53
9.	September	Pension Paid		3,525,567.53
10.	October	Pension Paid		3,513,687.78
11.	November	Pension Paid		3,513,727.78
12.	December	Pension Paid		3,497,091.74
		<b>TOTAL</b>	<b>50,000,000.00</b>	<b>43,466,444.88</b>

**NOTE 21 : OVER HEAD EXPENDITURE:**

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
011100100100		Office of the Chairman	48,854,671.47	17,078,100.00
011118300101		Internal Audit	4,697,000.00	1,536,600.00
011100300100		Office of the Secretary	5,660,000.00	
011200100100		The Council	14,250,000.00	2,451,000.00
012500100100		Administration and General Services	48,235,000.00	24,184,100.00
022000100100		Finance and Supplies	86,500,000.00	
022000300100		Budget, Planning, Research and Statistics	16,910,000.00	4,002,500.00
0125001001006		Head of Local Government Administration	4,430,000.00	1,237,100.00

022000100100	Primary Health Care	16,350,000.00	4,486,000.00
053500100100	Environmental	5,100,000.00	1,190,000.00
023400100100	Works, Housing, land & Survey	20,058,091.00	5,099,866.95
055100300100	Community Dev. & Culture	29,230,000.00	11,213,100.00
021500100100	Agric & Natural Resources	14,261,500.00	5,510,500.00
	<b>TOTAL</b>	<b>276,436,262.47</b>	<b>88,507,366.95</b>

## DETAILS OF OVER HEAD EXPENDITURE

### (a) OFFICE OF THE CHAIRMAN

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
011100100100	22020102	Local Travel & Transport: Others	3,000,000.00	2,085,600.00
	22020301	Office Stationeries / Computer Consumable	250,000.00	15,000.00
	22020401	Maintenance of Motor Vehicle/Transport Equip.	1,000,000.00	549,000.00
	22020402	Maintenance of Office Furniture	500,000.00	-
	22020405	Maintenance of Office Plant and Gen.	-	56,500.00
	22020407	Imprest	1,500,000.00	510,000.00
	22020409	Up Keep Allowances	4,500,000.00	550,000.00
	22020601	Security Services	1,500,000.00	1,875,000.00
	22020604	Security Vote (Including Operations)	3,500,000.00	1,450,000.00
	22020801	Motor Vehicle Fuel Cost	400,000.00	-
	22020803	Plant/Generator Fuel Cost	200,000.00	-
	22021001	Refreshment and Meals	13,504,671.47	3,100,000.00
	22021007	Welfare Packages	15,500,000.00	4,469,000.00
	22021029	Other Expenses (Up Keep)	3,500,000.00	2,418,000.00
		<b>TOTAL</b>	<b>48,854,671.47</b>	<b>17,078,100.00</b>

**(b) INTERNAL AUDIT**

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
011118300101	22020102	Local Travel & Transport: Others	500,000.00	200,600.00
	22020301	Office Stationeries / Computer Consumable	300,000.00	10,000.00
	22020401	Maintenance of Motor Vehicle/Transport Eqpt.	360,000.00	244,000.00
	22020407	Imprest	240,000.00	135,000.00
	22020408	Leave Allowances	97,000.00	-
	22020801	Motor Vehicle Fuel Cost	100,000.00	-
	22021001	Refreshment and Meals	2,000,000.00	647,000.00
	22021007	Welfare Package	1,000,000.00	300,000.00
		<b>TOTAL</b>	<b>4,597,000.00</b>	<b>1,536,600.00</b>

**(c) OFFICE OF THE SECRETARY**

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
011100300100	22020102	Local Travel & Transport: Others	700,000.00	-
	22020401	Maintenance of Motor Vehicle/Transport Eqpt.	500,000.00	-
	22020402	Maintenance of Office Furniture	200,000.00	-
	22020407	Imprest	360,000.00	-
	22020409	Up Keep Allowance	1,200,000.00	-
	22020801	Motor Vehicle Fuel Cost	200,000.00	-
	22021001	Refreshment and Meals	1,000,000.00	-
	22021007	Welfare Packages	1,500,000.00	-
		<b>TOTAL</b>	<b>5,660,000.00</b>	-

**(d) THE COUNCIL**

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
011200100100	22020102	Local Travel & Transport: Others	3,900,000.00	1,216,000.00
	22020301	Office Stationeries / Computer Consumable	250,000.00	-
	22020401	Maintenance of Motor Vehicle/Transport Eqpt.	1,500,000.00	-
	22020402	Maintenance of Office Furniture	500,000.00	-
	22020801	Motor Vehicle Fuel Cost	500,000.00	-
	22021001	Refreshment and Meals	3,000,000.00	165,000.00
	22021002	Honorarium and Sitting Allowance	3,000,000.00	1,070,000.00
	22021007	Welfare Packages	2,500,000.00	-
		<b>TOTAL</b>	<b>14,250,000.00</b>	<b>2,451,000.00</b>

**(e) ADMINISTRATION AND GENERAL SERVICES**

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
012500100100	22020102	Local Travel & Transport: Others	2,500,000.00	1,339,700.00
	22020301	Office Stationeries / Computer Consumable	2,000,000.00	697,000.00
	22020305	Printing of Non Security Document	250,000.00	69,000.00
	22020401	Maintenance of Motor Vehicle/Transport Eqpt.	1,000,000.00	280,000.00
	22020402	Maintenance of Office Furniture	200,000.00	-
	22020404	Maintenance of Office / IT Equipment	200,000.00	5,000.00
	22020405	Maintenance of Planting and Generator	350,000.00	-
	22020407	Imprest	2,500,000.00	1,807,500.00
	22020408	Leave Allowances	4,135,000.00	-
	22020601	Security Services	2,500,000.00	3,695,500.00
	22020603	Residential Rent	750,000.00	-
	22020703	Legal Services	1,500,000.00	172,500.00

	22020801	Motor Vehicle Fuel Cost	300,000.00	30,000.00
	22021001	Refreshment and Meals	15,500,000.00	7,706,900.00
	22021006	Postages and Courier Services	50,000.00	-
	22021007	Welfare Packages	1,500,000.00	1,369,200.00
	22021020	Election logistic Support	2,000,000.00	1,320,000.00
	22021029	Other Expenses (NOA, INEC, etc)	2,500,000.00	2,008,000.00
	22021030	Public Enlightenment Programme	8,500,000.00	3,683,800.00
		<b>TOTAL</b>	<b>48,235,000.00</b>	<b>24,184,100.00</b>

**(f) FINANCE AND SUPPLIES**

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
022000100100	22020102	Local Travel & Transport: Others	2,500,000.00	433,400.00
	22020301	Office Stationeries / Computer Consumable	2,500,000.00	22,600.00
	22020303	Internet Access Charges	100,000.00	-
	22020305	Printing of Non Security Document	1,000,000.00	225,000.00
	22020306	Printing of Security Document	500,000.00	-
	22020312	Production, Publication & Circulation of Annual Financial Statement	300,000.00	-
	22020313	Production of Report of PAC	250,000.00	25,000.00
	22020401	Maintenance of Motor Vehicle/Transport Eqpt.	1,500,000.00	676,500.00
	22020403	Maintenance of Office Building / Residential Qtr	250,000.00	-
	22020404	Maintenance of Office / IT Equipment	100,000.00	5,000.00
	22020407	Imprest	1,600,000.00	639,000.00
	22020408	Leave Allowances	2,500,000.00	-
	22020709	Auditing of Account	1,000,000.00	-
	22020801	Motor Vehicle Fuel Cost	150,000.00	-
	22020901	Bank Charges (Other than Interest)	750,000.00	-
	22020902	Insurance Premium	8,000,000.00	-
	22021001	Refreshment and Meals	10,500,000.00	6,942,000.00

	22021007	Welfare Packages	1,500,000.00	200,000.00
	22021030	Public Enlightenment Programme	3,500,000.00	1,350,000.00
		<b>TOTAL</b>	<b>38,500,000.00</b>	<b>10,518,500.00</b>

(g) BUDGET, PLANNING, RESEARCH AND STATISTICS

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
022000300100	22020102	Local Travel & Transport: Others	400,000.00	-
	22020203	Internet Access Charges		-
	22020301	Office Stationeries / Computer Consumable	300,000.00	-
	22020305	Printing of Non Security Document	300,000.00	-
	22020306	Printing of Security Document		-
	22020401	Maintenance of Motor Vehicle/Transport Eqpt.	500,000.00	150,000.00
	22020402	Maintenance of Office Furniture	100,000.00	12,500.00
	22020407	Imprest	360,000.00	205,000.00
	22020408	Leave Allowance	150,000.00	-
	22020702	Information Technology Consulting	200,000.00	-
	22020801	Motor Vehicle Fuel Cost	100,000.00	-
	22021001	Refreshment and Meals	2,000,000.00	150,000.00
	22021007	Welfare Packages	500,000.00	35,000.00
	22021014	Annual Budget Expenses & Admin.	500,000.00	250,000.00
	22021022	Planning Monitoring & Evaluation	2,500,000.00	250,000.00
	22021023	Research and Documentation	500,000.00	200,000.00
	22021031	Conduct of Survey	8,500,000.00	2,750,000.00
		<b>TOTAL</b>	<b>16,910,000.00</b>	<b>4,002,500.00</b>

**(h) HEAD OF LOCAL GOVERNMENT ADMINISTRATION**

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
012500100100	22020102	Local Travel & Transport: Others	800,000.00	435,300.00
	22020301	Office Stationeries / Computer Consumable	100,000.00	35,000.00
	22020305	Printing of Non Security Document		
	22020401	Maintenance of Motor Vehicle/Transport Eqpt.	500,000.00	273,000.00
	22020402	Maintenance of Office Furniture	250,000.00	17,000.00
	22020407	Imprest	480,000.00	192,000.00
	22020408	Leave Allowance	100,000.00	-
	22020801	Motor Vehicle Fuel cost	200,000.00	-
	22021001	Refreshment and Meals	1,000,000.00	226,300.00
	22021007	Welfare Packages	1,000,000.00	58,000.00
		<b>TOTAL</b>	<b>4,430,000.00</b>	<b>1,237,100.00</b>

**(i) PRIMARY HEALTH CARE**

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
022000100100	22020102	Local Travel & Transport: Others	400,000.00	16,000.00
	22020301	Office Stationeries / Computer Consumable	100,000.00	50,000.00
	22020305	Printing of Non Security Document	250,000.00	-
	22020307	Drug/Laboratory /Medical Supplies	5,000,000.00	1,050,000.00
	22020401	Maintenance of Motor Vehicle/transport equip.	500,000.00	150,000.00
	22020405	Maintenance of Planting and Generator	250,000.00	-
	22020407	Imprest	1,200,000.00	425,000.00
	22020801	Motor Vehicle Fuel Cost	200,000.00	-
	22021001	Refreshment and Meals	1,500,000.00	-

	22021005	PHC Programme	1,500,000.00	-
	22021007	Welfare Packages	200,000.00	-
	22021022	Planning, Monitoring & Evaluation	250,000.00	-
	22021030	Public Enlightenment Programme	5,000,000.00	2,795,000.00
		<b>TOTAL</b>	<b>16,350,000.00</b>	<b>4,486,000.00</b>

**(j) ENVIRONMENTAL HEALTH SERVICES**

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
053500100100	22020102	Local Travel & Transport: Others	400,000.00	10,000.00
	22020301	Office Stationeries / Computer Consumable	100,000.00	-
	22020311	Food Stuff/Catering Materials	100,000.00	-
	22020401	Maintenance of Motor Vehicle/Transport Eqpt.	500,000.00	360,000.00
	22020407	Imprest	600,000.00	200,000.00
	22020605	Cleaning & Fumigation Services	1,000,000.00	620,000.00
	22020801	Motor Vehicle Fuel Cost	100,000.00	-
	22021001	Refreshment and Meals	500,000.00	-
	22021007	Welfare Packages	500,000.00	-
	22021027	Disaster Management	500,000.00	-
	22021029	Others Expenses (Burial of Pauper / Carcass)	300,000.00	-
	22021030	Public Enlightenment Programme	500,000.00	-
		<b>TOTAL</b>	<b>5,100,000.00</b>	<b>1,190,000.00</b>



**(k) WORKS, HOUSING, LAND & SURVEY**

<b>ADMINISTRATIVE CODE</b>	<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET CURRENT YEAR 2019 N</b>	<b>ACTUAL CURRENT YEAR 2019 N</b>
023400100100	22020102	Local Travel & Transport: Others	1,000,000.00	98,300.00
	22020201	Electricity Charges	1,800,000.00	600,000.00
	22020301	Office Stationeries/ Computer Consumable	100,000.00	-
	22020401	Maintenance of Motor Vehicle/Transport Eqpt.	2,000,000.00	1,234,000.00
	22020402	Maintenance of Office Furniture	100,000.00	25,000.00
	22020403	Maintenance of Office Building/ Residential	2,500,000.00	47,220.00
	22020404	Maintenance of Office /IT Equipment	500,000.00	-
	22020405	Maintenance of Plant & Generators	2,000,000.00	1,077,500.00
	22020407	Imprest	696,000.00	428,700.00
	22020408	Leave Allowance	2,012,091.00	34,146.95
	22020412	Maintenance of Market/Public	500,000.00	-
	22020413	Minor Road Maintenance	500,000.00	30,000.00
	22020419	Maintenance of Borehole Scheme	500,000.00	-
	22020606	Land use Charges	1,000,000.00	-
	22020706	Surveying Services	1,000,000.00	-
	22020801	Motor Vehicle Fuel Cost	500,000.00	-
	22020802	Other Transport Equipment Fuel Cost	350,000.00	30,000.00
	22020803	Plant & Generator Fuel Cost	500,000.00	-
	22021001	Refreshment and Meals	500,000.00	1,020,000.00
	22021007	Welfare Packages	500,000.00	-
	22021029	Others Exp. (Cutting of Road Side bush)	1,500,000.00	475,000.00
		<b>TOTAL</b>	<b>20,058,091.00</b>	<b>5,099,866.95</b>

**(I) COMMUNITY DEVELOPMENT AND CULTURE (EDUCATION& SOCIAL SERVICES)**

<b>ADMINISTRATIVE CODE</b>	<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET CURRENT YEAR 2019 N</b>	<b>ACTUAL CURRENT YEAR 2019 N</b>
055100300100	22020102	Local Travel & Transport: Others	500,000.00	522,500.00
	22020203	Newspapers	500,000.00	-
	22020305	Printing of Non Security	200,000.00	-
	22020313	Supply of Tools		
	22020401	Maintenance of Motor Vehicle/Transport Eupt.	700,000.00	250,000.00
	22020402	Maintenance of Office Furniture	100,000.00	-
	22020407	Imprest	2,000,000.00	428,000.00
	22020408	Leave Allowance	2,930,000.00	-
	22020411	Maintenance of Communication Equipment	100,000.00	-
	22020601	Security Services	1,000,000.00	650,000.00
	22020801	Motor Vehicle Fuel Cost	100,000.00	-
	22021001	Refreshment and Meals	8,500,000.00	2,271,600.00
	22021003	Publicity and Advertisement	5,500,000.00	383,000.00
	22021007	Welfare Packages	1,000,000.00	638,000.00
	22021009	Sporting Activities	-	350,000.00
	22021020	Election Logistics Support	2,000,000.00	195,000.00
	22021021	Special Days Celebrations	1,000,000.00	470,000.00
	22021027	Disaster Management	1,000,000.00	-
	22021029	Photograph, Donations, Financial Asst. Etc.	300,000.00	-
	22021030	Public Enlightenment Programme	4,500,000.00	3,815,000.00
	22021032	Fair, Festival, Expo & Summit	500,000.00	1,050,000.00
	22040109	Grants to Community/NGOS/CDAS	2,000,000.00	190,000.00
	22050102	Meal Subsidy	1,000,000.00	-
	22050105	Educational Subsidy(Bursary)	3,800,000.00	-
		<b>TOTAL</b>	<b>39,230,000.00</b>	<b>11,213,100.00</b>

(m) AGRICULTURE AND NATURAL RESOURCES

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
021500100100	22020102	Local Travel & Transport: Others	800,000.00	42,000.00
	22020301	Office Stationeries / Computer Consumable	100,000.00	40,060.00
	22020401	Maintenance of Motor Vehicle/Transport Eqpt.	800,000.00	250,000.00
	22020405	Maintenance of Plant & Generator	100,000.00	-
	22020406	Other Maintenance Services (Tractor)	1,000,000.00	220,000.00
	22020407	Imprest	500,000.00	200,000.00
	22020408	Leave Allowances	561,500.00	-
	22021001	Refreshment and Meals	3,000,000.00	300,000.00
	22020801	Motor Vehicle Fuel Cost	100,000.00	-
	22021007	Welfare Packages	300,000.00	-
	22021029	Others Exp. (Farmers/Fulani/Bororo)	2,000,000.00	1,709,500.00
	22021030	Public Enlightenment Programme	4,000,000.00	2,749,000.00
	22021032	Fair, Festival, Expo & Summit	500,000.00	-
	22050106	Agricultural Input Subsidy	500,000.00	-
		<b>TOTAL</b>	<b>14,261,500.00</b>	<b>5,510,500.00</b>

NOTE 22: CAPITAL EXPENDITURE

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
	011100100100	Office of the Chairman	4,430,000.00	-
	011200100100	The Council	1,000,000.00	-
	012500100100	Head of Local Government Administration	250,000.00	-
	012500100100	Administration & General Services	4,850,000.00	121,500.00
	012500100100	Agric. & Natural Resources	24,650,000.00	7,059,000.00
	022000100100	Finance & Supplies	2,500,000.00	202,500.00

	022000300100	Budget, Planning, Research and Statistics	1,330,000.00	30,500.00
	023400100100	Works, Housing, Land & Survey	550,250,000.00	188,643,684.00
	055100300100	Community Development & Culture	30,050,000.00	6,470,000.00
	052100100100	Primary Health Care	35,000,000.00	3,530,000.00
	053500100100	Environmental Health Services	39,400,000.00	13,146,000.00
		<b>TOTAL</b>	<b>693,710,000.00</b>	<b>219,203,184.00</b>

**DETAILS OF CAPITAL EXPENDITURE:**

**(a) OFFICE OF THE CHAIRMAN**

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
01100100100	23010105	Purchase of Motor vehicle	3,800,000.00	-
	23010112	Purchase of Office Furniture & Fittings	250,000.00	-
	23010113	Purchase of Computer	300,000.00	-
	23010114	Purchase of Computer Printer.	80,000.00	-
		<b>TOTAL</b>	<b>4,430,000.00</b>	-

**(b) THE COUNCIL**

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
011200100100	23010112	Purchase of Office Furniture & Fittings	1,000,000.00	-
		<b>TOTAL</b>	<b>1,000,000.00</b>	-

**(c) HEAD OF LOCAL GOVERNMENT ADMINISTRATION**

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
012500100100	23010112	Purchase of Office Furniture & Fittings	250,000.00	-
		<b>TOTAL</b>	<b>250,000.00</b>	-

**(d) ADMIN. & GENERAL SERVICES**

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
021500100100	23010104	Purchase of Motor Cycle	400,000.00	-
	23010112	Purchase of Office Furniture	2,500,000.00	121,500.00
	23010113	Purchase of Computer	300,000.00	-
	23010114	Purchase of Computer Printer	150,000.00	-
	23010128	Purchase of Security equipment	500,000.00	-
	23010146	Purchase of other equipment	500,000.00	-
	23050115	Customary/Magistrate Court	500,000.00	-
		<b>TOTAL</b>	<b>4,850,000.00</b>	<b>121,500.00</b>

**(e) AGRIC. & NATURAL RESOURCES**

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
021500100100	23010112	Purchase of Office Furniture	150,000.00	-
	23010127	Purchase of Agric Equipment	5,000,000.00	320,000.00
	23050109	Special Project and Assignment	2,000,000.00	1,810,000.00
	23050117	Farms Development	5,000,000.00	2,804,000.00
	23050118	Procurement of Agricultural Inputs	2,000,000.00	-
	23040101	Tree Planting	3,000,000.00	1,635,000.00
	23040106	Beautification of Land and Scoping	1,000,000.00	-
	23050108	Production of Farm Seedling	2,000,000.00	-
	23050113	Land Acquisition/Preparation	1,000,000.00	490,000.00
	23010114	Compensation of Acquired Landed Property	1,000,000.00	-
	23050116	Micro Credit Scheme	2,000,000.00	-
	23050115	Project Externally Funded	500,000.00	-
		<b>TOTAL</b>	<b>24,650,000.00</b>	<b>7,059,000.00</b>

**(f) FINANCE & SUPPLIES**

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
022000100100	23010104	Purchase of Motor Cycle	250,000.00	-
	23010108	Purchase of Buses	2,000,000.00	-
	23010112	Purchase of Office Furniture and Fitting	250,000.00	202,500.00
		<b>TOTAL</b>	<b>2,500,000.00</b>	<b>202,500.00</b>

**(g) BUDGET, PLANNING, RESEARCH & STATISTICS**

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
022000300100	23010104	Purchase of Motorcycle	250,000.00	-
	23010112	Purchase of Office Furniture & Fittings	150,000.00	30,500.00
	23010113	Purchase of Computers	180,000.00	-
	23010114	Purchase of Computer Printers	50,000.00	-
	23050101	Research and Development	500,000.00	-
	23050102	Computers Software acquisition	200,000.00	-
		<b>TOTAL</b>	<b>1,330,000.00</b>	<b>30,500.00</b>

**(h) WORKS, HOUSING, LAND & SURVEY**

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
023400100100	23010101	Purchase / Acquisition of Land	1,000,000.00	-
	23010105	Purchase of Motor Vehicle	15,000,000.00	13,320,000.00
	23010112	Purchase of Office Furniture's & Fittings	1,500,000.00	35,500.00
	23010113	Purchase of Computer	300,000.00	-
	23010123	Purchase of Fire Fighting Equipment	200,000.00	-
	23010133	Purchase of Survey Equipment's	500,000.00	-
	23010150	Purchase of Road Equipment/tools	3,000,000.00	2,832,200.00

	23020101	Construction / Provision of Office Building	8,500,000.00	-
	23020105	Construction/Provision of Water Facilities	7,000,000.00	-
	23020106	Construction/Provision of Hospitals/Health Centres	8,000,000.00	-
	23020107	Construction/Provision of Public Schools	7,500,000.00	-
	23020114	Construction / Provision of Roads	400,000,000.00	105,954,272.80
	23020118	Construction / Provision of Infrastructure	5,000,000.00	-
	23030101	Rehabilitation / Repairs of Residential Building	1,500,000.00	100,000.00
	23030102	Rehabilitation / Repairs of Electricity	2,000,000.00	253,500.00
	23030104	Rehabilitation / Repairs of Water Facilities	2,000,000.00	-
	23030105	Rehabilitation / Repairs of Hospital/Health Centres	5,000,000.00	-
	23030106	Rehabilitation / Repairs of Public School	6,000,000.00	-
	23030113	Rehabilitation / Repairs of Roads	70,000,000.00	64,853,211.20
	23030124	Rehabilitation / Repairs of Market / Parks		
	23030124	Rehabilitation / Repairs of Cemeteries	250,000.00	-
	23040107	Preparation / Execution of Master Regional Plan	5,000,000.00	800,000.00
	23050109	Special Project Assignments	2,000,000.00	-
	23050150	Land acquisition/preparation	1,000,000.00	495,000.00
		<b>TOTAL</b>	<b>550,250,000.00</b>	<b>188,643,684.00</b>

**(i) COMMUNITY DEVELOPMENT & CULTURE**

<b>ADMINISTRATIVE CODE</b>	<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET CURRENT YEAR 2019 N</b>	<b>ACTUAL CURRENT YEAR 2019 N</b>
055100300100	23010104	Purchase of Motorcycle	250,000.00	-
	23010105	Purchase of Motor Vehicle	2,000,000.00	-
	23010112	Purchase of Office Furniture	200,000.00	-
	23010113	Purchase of Computer	150,000.00	-
	23010114	Purchase of Computer Printer	50,000.00	-
	23010126	Purchase of Sporting/Gaming equipment	1,000,000.00	-

	23010128	Purchases of Security Equipment	250,000.00	-
	23010145	Purchase of Projectors	150,000.00	-
	23010148	Purchase of Books	500,000.00	-
	23010124	Purchase of Teaching / Learning Aids / Equip.	2,000,000.00	-
	23050110	Educational Programmes	4,000,000.00	1,410,000.00
	23050111	Constituency Projects / Empowerment Prog.	18,500,000.00	5,060,000.00
	23010130	Purchase of Recreational Facilities	1,000,000.00	-
		<b>TOTAL</b>	<b>30,050,000.00</b>	<b>6,470,000.00</b>

**(j) PRIMARY HEALTH CARE**

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
052100100100	23010122	Purchase of Health / Medical Equipment's	35,000,000.00	3,530,000.00
		<b>TOTAL</b>	<b>35,000,000.00</b>	<b>3,530,000.00</b>

**(k) ENVIRONMENTAL AND HEALTH SERVICES**

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2019 N	ACTUAL CURRENT YEAR 2019 N
053500100100	23010112	Purchase of Office Furniture & Equipment	200,000.00	-
	23010113	Purchase of Computer	150,000.00	-
	23010114	Purchase of Printer	50,000.00	-
	23040102	Erosion & flood Control	10,000,000.00	2,235,000.00
	23040104	Control / Environmental Sanitation	26,000,000.00	10,766,000.00
	23040105	Water Pollution Prevention & Control	2,000,000.00	-
	23040106	Beautification & Land Scaping	1,000,000.00	145,000.00
		<b>TOTAL</b>	<b>39,400,000.00</b>	<b>13,146,000.00</b>



**NOTE 23: CASH AND BANK BALANCES**

	CURRENT YEAR 2019	PREVIOUS YEAR 2018
	N	N
Balance as per Cash Bank:		
Bank	38,987,101.81	36,562,228.23
Cash	216,825.50	
<b>TOTAL</b>	<b>39,203,927.31</b>	<b>36,562,228.23</b>

**NOTE 24: INVESTMENTS (SCHEDULE OF INVESTMENT AS AT 31<sup>ST</sup> DECEMBER, 2019)**

S/N	NAME OF COMPANY	CERTIFIC ATE NO	TOTAL NO. PURCHASED	DATE	RATE	NATURE	AMOUNT
1.	WEST AFRICAN PORTLAND CE	250959	2,000	18/7/2001	50K		1,000.00
2.	WEMA BANK PLC	226405	20,000	16/11/1995	50K	BONUS	10,000.00
3.	WEMA BANK PLC	160569	100,000	20/08/1993	50K	ISSUE	50,000.00
4.	WEST AFRICAN PORTLAND CE	193940	2,000	12/12/2000	50K	ALLOTMENT	1,000.00
5.	WEMA BANK PLC	478437	187,200	04/03/2003	50K	BONUS	93,600.00
6.	WEST AFRICAN PORTLAND CE	327224	2,000	07/11/2002	50K	BONUS	1,000.00
7.	WEMA BANK PLC	414942	187,200	31/3/2000	50K	BONUS	93,600.00
8.	WEMA BANK PLC	358813	230,400	31/3/1997	50K	BONUS	115,200.00

9.	WEMA BANK PLC	280419	24,000	31/12/1996	50K	BONUS	12,000.00
10	WEMA BANK PLC	791534	49,920	11/09/2005	50K	BONUS	24,960.00
11.	WEMA BANK PLC	558728	249,600	10/01/2004	50K	BONUS	124,800.00
12.	WEMA BANK PLC	1136817	1,785,715	30/8/2006	50K	BONUS	892,857.00
13.	IGBOORA MICRO FINANCE	600345	750,000	01/02/2008	50K	BONUS	375,000.00
	<b>TOTAL</b>						<b>1,795,017.00</b>

**NOTE 25: SUMMARY OF ADVANCE FOR THE YEAR ENDED 31<sup>ST</sup> DEC., 2019**

S/NO.	PARTICULAR	LEDGER FOLIO /PAGE	AMOUNT N
1.	LGSPB	8	260,421,122.38
2.	Adebayo A,O	12	57,114.00
3	Folarin M.J.	14	13,930.00
4.	Adedigba A.O.	15	7,616.46
5.	Alh. Tiliola Sodo	16	(14,270.00)
6.	Tajudeen Adeyemo	17	73,700.00
7.	Okanlowon O.K.	19	134,995.00
8.	Afolabi N.S.	20	33,810.00
9.	Adediran H.A.	22	203,665.00

10.	O.B. Bamigbose	23	80,080.00
11.	N.O. Joseph	25	39,000.00
12.	Opatola A.P.	27	74,360.00
13.	Adeniran A.A.	29	138,000.00
14.	Taofeek Akadir .B	31	(4,050.00)
15.	Bolanle Olawuwo	32	(5,200.00)
16.	Alimi Lakatabu	33	(1,300.00)
17.	Okeniyi Okewole	34	(4,050.00)
18.	Babalola P.O.	35	(8,390.00)
19.	Adebayo Niyi	36	112,560.00
20	Wahab Kehinde (8,100)	38	8,100.00
21	R.O. Raheem	40	4,550.00
22,	Olanipekun Basisrat	41	9,450.00
23	Olatayo R.O.	43	26,730.00
24	Ayandeji Balogun	45	(5,400.00)
25	Okewumi T.A.	46	65,577.00

26.	Adejumo T.O.	48	5,720.00
27.	Atanda Taiwo	49	(1,300.00)
28.	Fehintola Kunmi	50	(61,350.00)
29	Oyediran R.F	53	31,200.00
30.	Tairu Taofeek	53	(1,300.00)
31,	Muraina T,	54	(1,300.00)
32	Ademola T.	55	(1,300.00)
33.	Alh.T.S. Taiwo	56	143,000.00
34.	Dr. Mustapha M.A.	58	24,333.00
35.	M.O. Adeleke	59	(1,300.00)
37.	Akintola R.A.	62	(1,300.00)
38.	T, Adeyemo	63	(2,600.00)
39.	Olayiw ola A.O.	64	77,220.00
40.	Adeola Aderogba	66	(6,550.00)
41,	Makinde S.F.	67	(5,620.00)
42.	O.Y. Olatunde	68	36,813.00

43	Adegoke M.O.	70	(5,250.00)
44	Oladapo M.O.	72	42,900.00
45.	Ogundele J.O.	74	3,900.00
46.	Adesope D.O.	75	(5,720.00)
47.	Alh.Busari F.A.	76	13,168.00
48.	Olagoke A.I.	77	3,900.00
49	Adesine A.A.	78	1,560.00
50	Glaiyiwola Raufu	79	1,040.00
51	J.O.Oloyede	80	151,000.00
52	Oladewa T.A.	82	27,710.00
53	Eniola O.A.	84	45,000.00
54	Olaniyan Fatai	86	2,000.00
55.	Rasaq N.A.	87	(1,100.00)
56.	Olaniye W.O.	88	4,560.00
57.	Bello N.A.	89	40,560.00
58.	Olawoore F.K.	90	(1,410.00)

59.	Idowu Olusoji	91	1,300.00
60.	Oguntoyinbo A.B.	92	5,940.00
61.	Adebisi r.O.	93	29,700.00
62.	Tiamiyu Saheed	96	(1,350.00)
63	Adegboyega A.A.	97	24,300.00
64.	Adeyemi C,M,	98	14,850.00
65.	Ige S.O.	100	(1,400.00)
66.	Babatunde L.O.	101	15,700.00
67.	Ganiyu Raheed	103	9,450.00
68.	Adepoju J.O.	104	65,340.00
69	Onifade R.O.	106	38,720.00
70	Abodunrin D.A.	108	3,030.00
71	Ayanbode F.Y.	109	48,600.00
72	Oyewola O.M.	111	(1,400.00)
73	Sakiratu T.Y.	112	44,550.00
74	Babarinde E.	114	35,640.00

75	Salami Muritala	116	3,500.00
76.	Orokale Olusegun	117	16,260.00
77.	Ayelaagbe Gani	119	31,050.00
78.	Salako M.O.	121	(5,300.00)
79.	Adijat A. Dauda	122	20,250.00
80.	Morakinyo M.O.	123	41,580.00
81.	Tiamiyu Hassan	125	14,850.00
82.	Adebowale Abiodun	126	(1,400.00)
83.	Ojelabi Kashi	127	8,050.00
84.	Adijat Maleem	128	8,910.00
85.	Adedigba F.M.	129	29,700.00
86.	Ogundiran T.Y.	131	14,800.00
87.	Muibi T.Y.	133	2,700.00
88.	Siyانبola Blessing	134	64,000.00
89.	Oladosu Lafeef	136	62,100.00
90	Adelakun J.A.	138	79,100.00

91.	Ogunniyi F.O.	140	85,050.00
92.	Adams A.A.	142	65,310.00
93.	Olajimi Festus O.	145	250.00
94.	Olaleye L.A.	146	64,650.00
95.	Adebayo F.E.	148	93,150.00
96.	Olaopa M.A.	150	91,260.00
97.	Abayomi S.A.	152	53,460.00
98.	Gbadegesin S.A.	154	109,890.00
99.	Eesuola R.O.	156	1,300.00
100.	Akintola F.T.	157	59,400.00
101.	Olatunde G.	158	(4,050.00)
102.	Okedele M.T.	159	75,060.00
103.	Okanlawon S.O.	161	29,700.00
104.	Adeleke Kayode	163	(14,000.00)
105.	Adeniji Muniru	165	123,180.00
106.	Oseni F.O.	167	36,450.00



107..	K.D. Tijani	169	61,200.00
108.	Adegoke O.O.	171	1,350.00
109	Olaniyan Olusanya	172	1,350.00
110.	H.A. Rahman	173	61,650.00
111.	Jimoh N.L.	174	43,150.00
112.	Babarinde O.O.	176	68,315.00
113.	Kolawole A.A.	178	62,310.00
114.	Adeoye Kamoru.	181	5,400.00
115.	Raheem M.O.	182	59,400.00
116.	Adejumo Lateef	185	1,980.00
117.	Adekanbi O.A.	186	37,800.00
118.	Alao Ademola	188	78,220.00
119.	Adegoke R.A.	190	33,750.00
120.	Azeez S.O.	60	40,040.00
121	Okunlola R.O.	196	44,550.00
122.	Adebayo Ife	198	101,250.00

123.	Babarinde G.H.	200	4,050.00
124.	Adesokan J.A.	201	1,690.00
125.	Opabunmi F.T.	203	1,350.00
126.	Olaopa M.A.	204	2,970.00
127	Adebagbo L.A.	205	1,500.00
128	Adeniran Adeola S.	206	(12,150.00)
129.	Amusat M.O.	207	86,130.00
130	Olawunmi O.J.	209	42,120.00
131	Adewole V.O.	210	1,350.00
132	Adebanjo O.M.	211	100,098.00
133	Olaoye K.L.	213	137,800.00
134	OMolola Matthew	215	4,050.00
135	Olawoore A.A.	216	11,700.00
136	Adebisi Olayinka	217	80,190.00
137	Com. J.O. Olabiyi	218	150.00
138	Ojedokun M.M.	219	142,560.00

139	Adeniran M.S.	221	115,830.00
140	Kareem K.A.	223	(9,000.00)
141	Sanisi N.A.	224	80,190.00
142	Adedigba J.O.	225	100,980.00
143	Ojewola M.A.	227	133,650.00
144	Alh. Fasasi M.A.	2299	24,830.00
145.	Olalekan Suraju	230	28,350.00
146	Adesope Mi.O.	231	126,900.00
147.	Balogun M.O.	223	109,890.00
148	Adeosin O.B.	234	56,920.00
149	Okerinde Bose	235	112,860.00
150	Ogunleke Segun	236	65,340.00
151	Ojegoke S.R.	238	(2,150.00)
152.	Muyibat M.	239	106,920.00
153	Olaleye T.A.	240	109,890.00
154	Adelaja Taibat	241	112,860.00

155	Adedigba Johnson O.	242	(2,970.00)
156	Ogundele R.O.	243	50,000.00
157	Olanrele Olaolu F.	244	133,650.00
158	Oluyemisi F.	245	121,770.00
159	Alalade O.E.	247	(4,500.00)
160	Babalaje R.O.	248	124,740.00
161	Alh. Hussein Imran O.	249	109,200.00
162	Adeleke Saheed A.	251	16,200.00
163	Engr. Ayanbode B.A.	252	199,800.00
164	Okedigba Olayemi R.	253	35,100.00
165	Olasunsi Wasilat A	254	136,560.00
166	Ojenike Olabode A.	256	216,000.00
167	Adeyemi Elijah A.	258	191,000.00
168	Oyatooto Lateefat A.	259	130,680.00
169	Bello Ramota	261	194,400.00
170	Olawoore Adesoji	262	(2,700.00)

171	Ajayi K. Amos	263	98,010.00
172	Olawoore Sunday O.	265	2,700.00
173	Ojo Olusegun Johnson	266	142,560.00
174	Maleek Adijat B.	267	121,770.00
175	Ganiyu Ayelaagbe	268	31,050.00
176	Owoade Victoria	269	142,560.00
177	Olagoke A.L.	270	194,400.00
178	Fehintoia A. Muiyiwa	271	142,560.00
179	Salako Taiwo O.	272	194,400.00
180	Adedigba Taofeek	273	5,940.00
		<b>TOTAL</b>	<b>268,903,376.84</b>

**NOTE 26: OTHER ACCOUNTS (STABILIZATION ACCOUNT)**

S/NO.	ACCOUNT NAME	BANK	ACCOUNT NO.	BALANCES AS AT 31/12/2019
1	Stabilization Account	Polaris	4040030488	N
	<b>TOTAL</b>			62,637,087.82
				62,637,087.82

**NOTE 27: SUMMARY OF DEPOSIT FOR THE YEAR ENDED 31<sup>ST</sup> DEC. 2019**

S/NO.	PARTICULAR	LEDGER FOLIO/ PAGE	AMOUNT
1	PAYE		N
2	CHAPEL	08	1,619,493.20
3	MOSQUE	18	59,736.00
4	NULGE	30	1,618,526.00
5	THE TRUTH COOP.	42	1,978,433.39
6	CICS IBCLG	56	1,580,040.43
7	CICS INLG	67	135,935.46
8	CICS IELG	79	24,530.00
9	PENSION NUP	85	134,876.00
10.	NACPHC	101	64,978.71
		110	153,416.53

11.	EDU SOCIO	122	220,800.00
12.	HEALTH/MEDICAL	136	421,535.84
13.	AL-AMEEN	148	15,843.02
14.	AMAZING COOP.	160	142,820.12
15.	POLITICAL	168	644,684.63
16.	5% STATE WHT	199	107,200.00
17.	5% Fed. WHT	204	740,491.25
18.	VAT	207	5,028,201.71
19.	MASS TRANSIT	210	500,000.00
20.	HEALTH SOCIAL	213	1,935,066.57
21.	OLUYEMI AYINDE		43,560.00
22.	ADENIJI FOLASADE. M		47,520.00
23.	ASIRU FUNMILAYO		82,800.00
24.	OLADEJI BUNMI. O		39,600.00
25.	OLALERE FUNMILOLA		39,600.00
26.	OGUNTADE OLATUNDE. P		7,700.00
27.	ABODUNRIN DEBORAH		23,100.00
28.	AKINTAYO GRACE. T		29,040.00
29.	OLAYANJU ABIMBOLA. O		13,300.00
30.	AJIBODE MICHEAL. O		26,400.00
31.	BABATUNDE RUTH		12,700.00

32.	OKEGBEMI O.A		108,000.00
33.	ADEDIGBA FELICIA		63,360.00
34.	OKEGBEMI S.A		59,620.00
35.	OGUNLETI FOLASADE. O		39,600.00
36.	ADEWUNMI RONKE. T		57,600.00
37.	OLAWOORE SAMSON. S		39,600.00
38.	ADEJUMO TAIWO		63,360.00
39.	ADEDOJA REBECCA		66,000.00
40.	OPADOTUN BUKOLA		57,430.00
41.	OLADIRAN JACOB		73,920.00
42.	OSUADE OLAGBOYE		24,400.00
43.	OPADOJA O.O		71,280.00
44.	OJELADE DANIEL TAIWO		62,920.00
45.	AKINLOYE W. OLANREWAJU		68,400.00
46.	ADEDOKUN BANJI. K		73,920.00
47.	OJEDIRAN OLUYEMI		71,280.00
48.	OLANRELE YEMISI		73,720.00
49.	TIJANI DAUDA		59,960.00
50.	OBASOLA JOHN. J		66,000.00
51.	POPOOLA D.O		62,700.00
52.	AKINTOLA HAULAT K.		82,800.00



53.	TAIWO OLUKEMI A.		104,400.00
54.	OLADEPO FUNMILADE		90,700.00
55.	IBIKUNLE FATIMO .O		71,280.00
56.	OKEDERE OMOLOLA .O		52,800.00
57.	BABALOLA ISAAC .O		71,280.00
58.	ADEDIRAN IFEOLUWA A.		35,620.00
59.	OLADOKUN BOSE K.		63,360.00
50.	IBIKUNLE MODINAT. A		66,000.00
51	OGUNDARE OMOLARA. O		66,000.00
52	OLAWOORE AMINAT. F		67,740.00
53	OLAOYE FATAI		107,000.00
54	SOORE EUNICE BOLA		79,000.00
55	OLOJEDE WURAOLA .M		46,640.00
56	OLAJIDE MUSIBAU		66,000.00
57	OBATOLA IBIYOSI. O		68,000.00
58	ADERIBIGBE FELICIA. F		59,400.00
59	ADELEKE OLUPEJU		60,540.00
60	AMUDA A.S		38,500.00
61	AKINSANYA C.F		46,200.00

62	OLAOTAN KAFILAT .Y		46,000.00
63	ADENIRAN LO		26,250.00
64	OYENIYI ANIFAT		46,200.00
65	TIJANI SULAIMON. A		41,750.00
66	SALAU N. AKEEM		15,750.00
67	AZEEZ ADJAT		57,750.00
68	OKUADE KUDIRAT. F		23,250.00
69	ADEKUNLE S.A		38,500.00
70	OLADIMEJI ADIRAT		46,200.00
71	ADESINA JEMILAT. A		57,750.00
72	OLAONIYE TAWAKALITU. N		38,500.00
73	DIEKOLA BOSE		46,200.00
74	IBRAHIM MENSAH K.		57,750.00
75	OLATUNBOSUN FOLASADE		109,900.00
76	ADEDEJI SUNDAY		34,650.00
77	BUSARI GAFARI		38,500.00
	<b>TOTAL</b>		<b>20,823,158.86</b>

MEMORANDUM  
STATEMENT OF  
ACCOUNT

POLARIS BANK LTD  
ERUWA  
HOSPITAL ROAD  
ERUWA  
OYO OYO

01-JAN-19 To 31-DEC-19  
4040030488  
PUBLIC SECTOR - LOCAL  
GOVERNMENT - NGN

IBARAPA CENTRAL LOCAL  
GOVERNMENT COUNCIL ACCOUNT  
IGBOORA  
IBARAPA CENTRAL LOCAL  
GOVERNMENT  
SECRETARIAT IGBOORA OYO  
STATE

EntryDate	Details	ValueDate	Debit	Credit	Balance
01-JAN-19	Balance B/F.....				46,790,676.10
04-JAN-19	ZENITH 00000207 IBARAPA CENTRAL LOCAL GOVERNMENT [IBARAPA CENTRAL LOCAL GOVT]	07-JAN-19	0	3,744,753.92	50,535,430.02
24-JAN-19	ZENITH BANK 00000217 IBARAPA CENTRAL LOCAL GOVERNMENT [IBARAPA CENTRAL LOCAL GOVT]	25-JAN-19	0	2,412,014.50	52,947,444.52
25-JAN-19	SMS_CHARGE_27DEC18-24JAN19	25-JAN-19	8.00	0	52,947,436.52
05-MAR-19	ZENITH/00000225/IBARAPA CENTRAL LOCAL GOVT[IBARAPA CENTRAL LOCAL GOVT]	06-MAR-19	0	3,962,815.81	56,910,252.33
22-MAR-19	SMS_CHARGE_21FEB19-20MAR19	21-MAR-19	4.00	0	56,910,248.33
05-APR-19	ZENITH/00000241/IBARAPA CENTRAL LG[IBARAPA CENTRAL LG]	08-APR-19	0	3,603,840.81	60,514,089.14
26-APR-19	SMS_CHARGE_21MAR19-24APR19	25-APR-19	4.00	0	60,514,085.14
21-MAY-19	ZENITH BANK 00000256 IBARAPA CENTRAL LOCAL GOVERNMENT [IBARAPA CENTRAL LOCAL GOVT]	22-MAY-19	0	2,123,006.68	62,637,091.82
24-MAY-19	SMS_CHARGE_25APR19-22MAY19	23-MAY-19	4.00	0	62,637,087.82
	Totals.....		20.00	15,846,431.72	
	31 DEC-19			Balance C/F.....	62,637,087.82

\*\*\*\*\* End of Report \*\*\*\*\*

# APPENDIX II

## IBARAPA CENTRAL LOCAL GOVERNMENT, IGBOORA BANK RECONCILIATION STATEMENT AS AT 31<sup>ST</sup> DECEMBER, 2019

Balance as per Bank Statement (Appendix "A") 77,175,431.37

### ADD

i.	Bank Charges (Appendix "B")	650,186.48	
ii.	Receipt in Cash Book not in Bank (Appendix "C")	266,920.05	
iii.	Debit in Bank not in Cash Book (Appendix "D")	2,872,851.16	
	Miscellaneous Debt (Appendix "E")	Nil	<u>3,789,957.69</u>
			<u>80,965,389.06</u>

### LESS

iv.	Unpresented Cheque (Appendix "F")	Nil	
v.	Credit in Bank not in Cash Book (Appendix "G")	41,978,287.25	
	Miscellaneous Debit (Appendix "H")	Nil	<u>41,978,287.25</u>
	Balance as per Cash Book as at 31 <sup>st</sup> December, 2019		<u>38,987,101.81</u>

Yusuff Bintu Titilayo

Director of Finance & Supplies,

Ibarapa Central Local Government,

Ighoora

## **BALANCE AS PER BANK STATEMENT (APPENDIX A)**

i.	Igboora Microfinance Bank C/A No.	1030000409	293,274.84
ii.	Wema Bank Plc	0121982452 (VATA/C)	16,177,063.05
iii.	Skye Bank Plc Eruwa	1770698629 (Car ref.)	262,366.36
iv.	UBA Plc	1019739820	285,574.64
v.	Zenith Bank Plc	1015106084	<u>60,157,152.48</u>
		<b>TOTAL</b>	<b><u>77,175,431.37</u></b>

## **BANK CHARGES (APPENDIX B)**

i.	B/F as at 30 <sup>th</sup> Nov., 2019	628,275.23
ii.	Bank Charges as at 31 <sup>st</sup> December, 2019	<u>21,911.25</u>
	<b>TOTAL</b>	<b><u>650,186.48</u></b>

## **RECEIPT IN CASH BOOK NOT IN BANK (APPENDIX C)**

1.	Ibarapa Central L/G.	entry of June, 2019	28,560.00
2.	Olarinde Olayinka	entry of Aug., 2019	1,800.00
3.	Adetomiwa Sade	entry of Aug., 2019	161,510.05
4.	Ibarapa Central L/G	entry of Oct., 2019	22,080.00
5.	Oladewa F.A.	entry of Dec., 2019	18,000.00
6.	Adesope David	entry of Dec., 2019	8,370.00
7.	Ibarapa Central L/G.	entry of Dec., 2019	<u>26,600.00</u>

## DEBIT IN BANK NOT IN CASH BOOK (APPENDIX D)

S/N	DATE	DETAILS	CHEQUE	AMOUNT
1.	Sept., 2019	Ayangbemi Najeem	325	375,500.00
2.	Sept., 2019	Adewole Ayomide E & Co (4,000x9)	-	36,000.00
3.	Oct., 2019	Fund TRF to Akinloye Wasiu	-	106,000.00
4.	Oct., 2019	Pd Lagelu L/G Iyana Offa.	282	100,466.66
5.	Oct., 2019	Sikeade Idayat Akinwande	-	50,800.00
6.	Oct., 2019	Ind. Rev. Account Ibarapa Central L/G	-	7,080.00
7.	Oct., 2019	Ind. Rev. Account Ibarapa Central L/G	-	15,000.00
8.	Dec., 2019	Awotunde Rebeca A/UBN		235,174.90
9.	Dec., 2019	Akinlolu Olaniyi A/UBN		179,687.52
10.	Dec., 2019	Okegbemi Silifat A/UBN		94,401.44
11.	Dec., 2019	Sikeade Idayat Akinwande/WBP		81,700.00
12.	Dec., 2019	Fellowship of L/G Christian Staff/WBP		19,600.00
13.	Dec., 2019	Igboora Micro Finance Bank Ltd/WBP		668,307.09
14.	Dec., 2019	Ibarapa Central L/G CICS/WBP		443,355.00
15.	Dec., 2019	Ibarapa Central L/G Muslim/WBP		32,700.00
16.	Dec., 2019	NULGE/WBP		86,195.64
17.	Dec., 2019	NULGE/WBP		185,400.00
18.	Dec., 2019	Ind. Rev. A/C Ibarapa Central/WBP		6,700.00

21.	Dec., 2019	NUT Ibarapa Central/SKYE	37,940.72
22.	Dec., 2019	NUT/STLB/WBP	37,940.72
<b>TOTAL</b>			<u>2,872,851.16</u>

### UNPRESENTED CHEQUE (APPENDIX F)

S/N	DATE	DETAILS	CHEQUE	AMOUNT
		NIL		

### CREDIT IN BANK NOT IN CASH BOOK (APPENDIX G)

S/N	DATE	DETAILS	CHEQUE	AMOUNT
1.	Oct., 2019	Oyo State TESCO/TESCOM Sept.		120,000.00
2.	Oct., 2019	Skye Clearing Cheque		60,000.00
3.	Oct., 2019	Skye Clearing Cheque		2,790.00
4.	Oct., 2019	Ibarapa Central L/G.		15,000.00
5.	Oct., 2019	Cash deposit by Prince Oyewole		25,000.00
6.	Dec., 2019	First Direct		120,000.00
7.	Dec., 2019	Clearance cheque		60,000.00
8.	Dec., 2019	Ibarapa Central L/G		6,700.00
9.	Dec., 2019	Ibarapa Central L/G		19,500.00
10.	Dec., 2019	Cash Deposit		50,000.00
11.	Dec., 2019	Neft/First Direct		