

# IBADAN NORTH WEST LOCAL GOVERNMENT

*ONIKERE, IBADAN.  
P.M.B. 5651, DUGBE, IBADAN.*



# 2018

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE, OJUDE**  
**(GEO CODE 63030800)**

**2018 GENERAL PURPOSE FINANCIAL STATEMENT**

**NOTE TO THE FINANCIAL STATEMENT**

**BASIC OF ACCOUNTING**

The financial statements are prepared under the historical cost convention. The cash basis of accounting which recognized revenue only as received and expenditure when cash is paid from the bank for the preparation of the financial statement as obtained in all public accounting treatment.

**CAPITAL EXPENDITURE**

The capital expenditure does not include payments in respect of projects that were carried out in 2018 financial year alone. It included the payment of retentions in respect of projects in the previous accounting periods and even free out right payments for projects that has been carried out in the previous financial year but were not paid for.

**INVESTMENT**

Investments are stated at cost with no provision for any permanent diminution in value of such investments.

**ADVANCES**

The advances figure comprises pension allowances paid to the Local Government retirees on behalf of the Local Government Pension Board which the Board was yet to settle as at the end of the financial year. Also, included is the balance in the accounts of individuals' staff in respect of the vehicle refurbishing loan granted to the establishment staff.

**DEPOSIT**

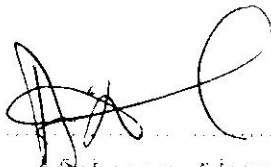
The deposit represents the Local Government indebtedness to other Local Government in the state in form of deduction made from salaries of staff in

IBADAN NORTH WEST LOCAL GOVERNMENT, ONSHORE, DOBBI  
(LGO CODE NW 0300)

**2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**LOCAL GOVERNMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS**

These Financial Statements have been prepared by the Director of Finance & Supplies, Ibadan North West Local Government in accordance with the provisions of the Financial (Control and Management) Act (FMA) as amended. The Financial Statements comply with Generally Accepted Accounting Practices.

The Director of Finance and Supplies is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are what actually happened and properly record the use of all public financial resources by the Local Government Council. To the best of my knowledge, the system of internal control is operating satisfactorily throughout the reporting period.



A. A. Alhaji  
Director of Finance & Supplies

13/11/19

13/11/19

We accept responsibility for the integrity of these Financial Statements, the information contained therein, and the compliance of the Local Government with the Financial (Control and Management) Act (FMA) as amended.

In our opinion these financial statements fairly reflect the financial position of Local Government as at 31<sup>st</sup> December, 2018 and its operations for the year ended on that date.



TRAHAN NORTH WEST LOCAL GOVERNMENT (INCORPORATED) TRAHAN

(GEO CODE 62000000)

2019 GENERAL PURPOSE FINANCIAL STATEMENT

This Financial Statement is in compliance with:

- The Finance (Control and Management) Act 1958 as amended
- The Financial Regulation 2000 as amended
- The Professional Accounting Standards Board Act (1988)

The International Financial Reporting Standards (IFRS) are used in the preparation of this Financial Statement.



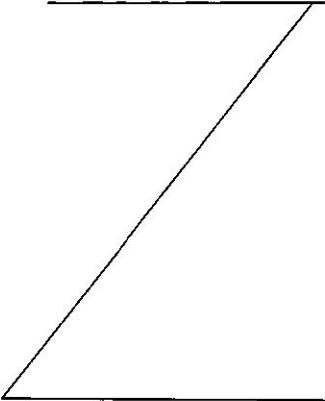
**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**  
**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**FINANCIAL POSITION OF IBNWLG AS AT 31<sup>ST</sup> DECEMBER 2018**

	CURRENT YEAR 2018	PREVIOUS YEAR 2017
<b>ASSETS:</b>		
Cash	85,615.17	24,203.29
Bank	39,220,157.97	98,176,143.80
Investment	3,692,857.00	3,692,857.00
Advances	124,150,448.57	104,235,810.74
Stabilization	62,982,937.83	22,104,112.64
Total	<b><u>230,132,015.54</u></b>	<b><u>228,233,127.47</u></b>
<b>LIABILITIES:</b>		
Deposit	56,209,005.87	49,129,299.43
General Revenue	<u>173,923,009.67</u>	<u>179,103,828.04</u>
	<b><u>230,132,015.54</u></b>	<b><u>228,233,127.47</u></b>

I certified that the above represents a true and accurate statement of Assets and Liabilities of Ibadan North West Local Government as at 31<sup>st</sup> December, 2018.

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**ALH. AFEBIOYE AKEEM A.**  
**DIRECTOR OF FINANCE & SUPPLIES**

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**  
**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**FINANCIAL PERFORMANCE OF IBNLWG AS AT 31<sup>ST</sup> DECEMBER, 2018**

	<b>DR (₦)</b>	<b>CR (₦)</b>	
General Revenue Bal. (GRB)		173,923,009.67	
Deposit		56,209,005.87	
Revenue		1,082,127,601.34	
Cash	85,615.17		
Bank	39,220,157.97		
Stabilization	62,982,937.83		
Investment	3,692,857.00		
Advances	124,150,448.57		
Expenditures	<u>1,082,127,601.34</u>		
	<b><u>1,312,259,617.88</u></b>		<b><u>1,312,259,617.88</u></b>

**GOVERNMENT, ONITREKE IBADAN**  
**IBADAN NORTH WEST LOCAL GOVERNMENT**  
**(GEO CODE 63030800)**

**STATEMENT OF INVESTMENT AS AT 31<sup>ST</sup> DECEMBER 2018**

S/N	Company	Certificate	Date	No of share	Unit Price	Amount #
1	Oyo State small Scale Industries Company Ltd (OYSSIC)	2010/00015	15/10/2015	1,000,000	30k	300,000.00
2	Oyo State Small Scale Industries Company Limited (OYSSIC)	OYSSIC 2010/00015	4/01/2010	714,285	#1.00	714,285.00
3	Oyo State Small Scale Industries Company Limited (OYSSIC)	OYSSIC 2002/00015	24/10/2002	285,715	#1.00	285,715.00
4	Wema Bank Plc.	1136814	30/08/2006	178,5714	50k	892,857.00
5	Commercial Bond Ltd. Finance & Securities	041	14/01/93	1,000,000	#1.00	1,000,000.00
6	Urban Development Bank of Nig. Plc.	407	22/01/91	500,000	#1.00	500,000.00
	<b>Total</b>					

# IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN

## YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT

### SUMMARY OF REVENUE AND EXPENDITURE FOR THE YEAR 31<sup>ST</sup> DECEMBER, 2018

Actual Previous year 2017		Note	Budget current year 2018	Actual current year 2018	Variance
	Revenue:				
	Rates	21	-	-	-
8613,246.00	Fines, Fees & Licenses	22	59,630,000.00	22,231,100.16	37,398,899.84
10,036,447.00	Earnings & Sales	23	47,220,000.00	4,112,170.00	43,107,830.00
332,640.00	Rents on Govt, Properties	-	17,050,000.00	5,377,193.38	11,672,806.62
554,290.00	Interest & Dividend	24	1,200,000.00	-	1,200,000.00
108,850.00	Taxes	-	1,150,000.00	891,610.00	258,390.00
131,833,813.92	Statutory Allocation	26	360,000,000.00	467,492,243.94	(107,492,243.94)
336,174.518.44	VAT	27	400,000,000.00	400,748,121.59	(748,121.59)
28,429,965.65	10% State IGR	-	60,000,000.00	31,275,162.27	28,724,837.25
	Miscellaneous Revenue				
	Excess Crude oil		300,000,000.00	150,000,000.00	150,000,000.00
	<b>Total Revenue (a)</b>		<b>1,246,250,000.00</b>	<b>1,082,127,601.34</b>	
	<b>Expenditure</b>				
	General Administration	28	812,046,776.28	179,269,596.96	
	Health and Environmental	29	107,320,000	295,324,089.07	
	Works and Housing	30	69,774,229.54	277,607,131.37	
	Education	31	23,050,000.00	77,567,475.32	
	Agric and Social Development	32	11,657,427.37	23,054,964.65	

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**  
**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2018**

	Note	BUDGET CURRENT YEAR 2018	ACTUAL CURRENT YEAR 2018
<b>Cash flow from operating activities:</b>			
<b>Receipts:</b>			
Internally Generated Revenue	3	127,000,000.00	32,612,073.54
Statutory Allocation	4	360,000,000.00	467,492,243.94
VAT	5	450,000,000.00	400,748,121.59
Excess Crude oil	6	40,000,000.00	31,275,162.27
Miscellaneous	7	300,000,000.00	150,000,000.00
<b>Total Receipts:</b>			<b>1,082,127,801.34</b>
<b>Payment:</b>			
Personal Emolument	8	62,400,000.00	641,859,668.78
Education Services		23,050,000.00	30,923,690.00
Environmental		87,620,000.00	63,393,900.00
Health Services		19,700,000.00	9,412,100.00
Works & Housing		550,000,000	237,831,584.00
Agricultural Services		150,000,000.00	10,678,470.00
General Administration		37,690,000.00	42,400,705.85
BPR & S	9	15,250,000.00	9,828,809.00
Finance & Supplies		50,000,000.00	35,798,673.53
<b>Total Payments</b>		Total	<b>1,082,127,601.11</b>
Net Cash flow from Operating Activities			85,615.17
<b>Cash Flows from Investment Activities:</b>			
Purchase/ Const of Assets	10		
Purchase of Fin, Mrk. Instrument			3,692,867.00
Proceed from Sales of Assets			

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**

**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2018**

	Note	BUDGET CURRENT YEAR 2018	ACTUAL CURRENT YEAR 2018
Net Cash Flow from Financing Activities			
<b>Financed By:</b>			
Net Increase/ Decrease in Cash & Its Equivalent			
Cash & Its Equivalent as at 1/1/18			99,139,216.59
Cash & its Equivalent as at 31/12/18			39,305,773.00

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONITIREKE IBADAN**

**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**

**REVENUE PROFILE**

**ADMINISTRATIVE AND GENERAL DEPARTMENT: 012500100100**

REV CODE	REVENUE ITEMS	APPROVED 2018 ₦	ACTUAL 2018 ₦
	<b>FILLS – GENERAL</b>		
120204-17	Contractor Reg. Fee	200,000.00	
120204-18	Marriage/ Divorce Fees	5,000,000.00	5,533,700.00
120204-26	Court Summon Fees	250,000.00	2,616.00
120204-44	Burial Fees	-	-
120204-45	Change of Ownership Fees	-	-
120204-74	Other Contract Fees	100,000.00	
	<b>FINES- GENERAL</b>		
120205-01	Fines/ Penalties	300,000.00	
120205-02	Court Fines	300,000.00	7,430,058.06
	<b>SALES – GENERAL</b>		
120206-04	Sales of Stores/Scraps/Unserviceable items	1,000,000.00	
120206-11	Proceeds from Sales of Govt. Veh.		
120206-20	Sales of Other Govt. Properties		
	<b>EARNINGS – GENERAL</b>		
120207-04	Earning from the use of Govt. Veh.	Nil	Nil
120207-05	Earning from the use of Govt. Halls	300,000.00	Nil

IBADAN NORTH WEST LOCAL GOVERNMENT, ONTREFKE TRADAN

YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT  
REVENUE PROFILE

AGRICULTURE AND NATURAL RESOURCES: 01/2500100(LB)

<b>REV CODE</b>	<b>REVENUE ITEMS</b>	<b>APPROVED 2018</b>	<b>ACTUAL 2018</b>
		N	R
	<b>LICENSE - GENERAL</b>		
120201-26	Tractor Hiring Services	-	-
120201-38	Forestry/ Timber License	-	-
	<b>FEES – GENERAL</b>		
120204-46	Agriculture/ VET Service Fees	-	-
120204-51	Timber and Forest Fees	-	-
	<b>SALES – GENERAL</b>		
120206-08	Sales of improved Seeds and Chemical	2,000,000.00	-
120206-09	Proceeds from Sales of Farm produce	200,000,000.00	874,850.00
120206-16	Sales of Hide & Skin & Other Products	-	-
120206-17	Sales of Poultry & Animals	3,500,000.00	250,500.00
120206-18	Sales of Fishery Products	1,800,000.00	-
120206-20	Sales of Fertilizers	2,000,000.00	-
120206-27	Sales of Agricultural inputs	-	-
120206-28	Sales of Tractor Implements	-	-



**IBADAN NORTH WEST LOCAL GOVERNMENT, ONTREFE ID**  
**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**REVENUE PROFILE**

FINANCE ATT...

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN****YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT****REVENUE PROFILE****FINANCE AND SUPPLIES DEPT: 022000100100**

REV CODE	REVENUE ITEMS	APPROVED 2018 N	ACTUAL 2018 N
	<b>GOVERNMENT SHARE OF FACC:</b>		
110101-01	Statutory Allocation	300,000,000.00	467,492,243.94
110101-04	FAAC Special Allocation	40,000,000.00	-
110101-05	10% Receipt of Share of State IGR	60,000,000.00	31,275,162.27
110102-01	Share of VAI	450,000,000.00	400,748,121.59
110103-03	Excess Crude oil	300,000,000.00	150,000,000.00
	<b>TOTAL DEPENDENT REV.</b>	<b>1,210,000,000.00</b>	<b>1,049,515,527.80</b>
	<b>PERSONAL TAXES</b>		
120101-01	Community Dev. / Poll Tax	330,000.00	103,980.00
120101-02	Arrears of Community Dev/Poll Tax	120,000.00	126,680.00
120101-04	Stamp Duty	-	-
120101-05	Pool Betting Tax	100,000.00	33,320.00
120101-06	Development Tax/Levies	100,000.00	221,210.00
120101-07	Capital Gain Tax	-	Nil
120101-08	Livestock Tax	-	323,700.00
120101-09	Other Service Taxes	200,000.00	196,720.00
	<b>SUB TOTAL</b>	<b>1,150,000.00</b>	<b>891,610.00</b>
	<b>LICENSES – GENERAL</b>		
120201-05	Radio/Television Licenses	3,000,000.00	764,610.00
120201-07	Boats Canoe (Small craft) License	-	-
120201-11	Barbe House License	145,000.00	-
120201-12	Bicycles License & Hire Permits	150,000.00	453,000.00
120201-13	Brick Making etc License	210,000.00	-
120201-14	Car/ Truck Licenses	175,000.00	-
120201-15	Game Gun	-	-
120201-16	Cattle Dealer License	-	-

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIRIKE IBADAN**

**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**

**FINANCE & SUPPLIES REVENUE PROFILE**

**LICENSES: GENERAL**

REV CODE	REVENUE ITEMS	APPROVED 2018 ₦	ACTUAL 2018 ₦
	Bal. B/F		1,724,110.00
120201-30	Cinematograph Licenses	100,000.00	
120201-31	Liquor Licenses	650,000.00	16,500.00
120201-32	Motorcycle licenses	300,000.00	100,300.00
120201-37	Trade Permit Licenses	2,000,000.00	195,850.00
120201-38	Hackney Permit	450,000.00	863,500.00
120201-40	Lottery Permit	100,000.00	88,500.00
120201-50	Cold Room licenses	800,000.00	Nil
120201-57	Other Registration (Quarry, Artisan & Others)	1,100,000.00	500,000.00
120201-36	Bill Board Advertisement Fees	300,000.00	30,950.00
120201-42	Association Fees	100,100.00	204,000.00
120201-43	Birth & Death Registration Fees	900,000.00	20,000.00
120201-48	Development Levies	3,950,000.00	111,100.00
120201-49	Business/ Trade Operating Fees	2,200,000.00	1,433,100.00
120201-54	Parking Fees	4,500,000.00	1,328,790.00
120201-67	Haulage Fees	-	588,050.00
120101-09	Other Service Taxes	200,000.00	
120101-10	Att. Addition of Burial hood & Spinstarhood	300,000.00	Nil
	<b>SUB-TOTAL</b>	<b>17,450,000.00</b>	<b>7,273,890.00</b>
	<b>SALES – GENERAL</b>		
120206-07	Sales of Consultancy Reg. Forms		
120206-10	Proceeds from sales of goods by Public Auctions		
	<b>EARNINGS – GENERAL</b>		
120207-01	Earnings from Consultancy Services	5,000,000.00	Nil
120207-10	Earnings from Guest Houses	Nil	Nil
120207-11	Earnings from Commercial Activities	2,000,000.00	Nil
120207-21	Earnings from Adverts and Rights	Nil	Nil

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**

**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**REVENUE PROFILE**

**BUDGET, PLANNING, RESEARCH AND STATISTICS: 022000100100**

<b>REV CODE</b>	<b>REVENUE ITEMS</b>	<b>APPROVED 2018</b> <b>N</b>	<b>ACTUAL</b> <b>2018</b> <b>N</b>
	<b>EARNING – GENERAL</b>		
120207-14	Earning from ICT Services	250,000.00	
	<b>Total</b>	<b>250,000.00</b>	<b>Nil</b>

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**

**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**REVENUE PROFILE**

**WORKS AND HOUSING DEPARTMENT: 022000100100**

<b>REV CODE</b>	<b>REVENUE ITEMS</b>	<b>APPROVED 2018</b> <b>N</b>	<b>ACTUAL</b> <b>2018</b> <b>N</b>
	<b>FEES – GENERAL</b>		
120204-27	Tender Fees	500,000.00	Nil
120204-37	Deed Preparation / Reg. Fees	500,000.00	-
120204-53	Application Fees	1,100,000.00	-
120204-61	Title Transfer Fees	1,500,000.00	-
120204-81	Plot Allocation & Layout Fees	800,000.00	-
120204-90	Tenement Rates	15,000,000.00	-
120204-93	Street Naming Fees	1,500,000.00	-
	<b>EARNINGS – GENERAL</b>		
120207-03	Earning from Hire of Plant & Equip.	8,000,000.00	870,000.00
120207-31	Proceed from Tenement Rates from State Govt	1,000,000.00	-
120207-32	Earnings from Drilling of Bore hole	-	-
120208-03	Rent on Govt. Buildings	500,000.00	-
120208-05			

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**  
**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**REVENUE PROFILE**

**DEPARTMENT OF ENVIRONMENTAL SANITATION: 053500100100**

<b>REV CODE</b>	<b>REVENUE ITEMS</b>	<b>APPROVED 2018</b>	<b>ACTUAL 2018</b>
		<b>₦</b>	<b>₦</b>
	<b>LICENSE- GENERAL</b>		
120201-23	Animal Health Cert. Licenses	Nil	-
120201-24	Abbator/ Slaughter Licenses	Nil	-
	<b>FINES- GENERAL</b>		
120205-05	Dislodging of Effluence Pollution	1,500,000.00	315,326.00
120205-01	Fines/ Penalties (Sanitation Offences etc)	3,000,000.00	-
	<b>EARNINGS – GENERAL</b>		
120207-15	Earning from soil & water conservation	500,000.00	-
	<b>Total</b>	<b>5,000,000.00</b>	<b>315,326.00</b>

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**  
**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**REVENUE PROFILE**

**DEPARTMENT OF COMMUNITY DEVELOPMENT AND CULTURE: 053500100100**

<b>REV CODE</b>	<b>REVENUE ITEMS</b>	<b>APPROVED 2018</b>	<b>ACTUAL 2018</b>
		<b>₦</b>	<b>₦</b>
	<b>LICENSE- GENERAL</b>		
120201-09	Respiration of Voluntary Organization	400,000.00	1,350.00
	<b>FEES – GENERAL</b>		
120204-76	Certificate of Indigence	4,000,000.00	1,209,700.00
	<b>Total</b>	<b>4,400,000.00</b>	<b>1,211,050.00</b>

**IBADAN NORTH WEST LOCAL GOVERNMENT, OHIREKE IBADAN**

**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**REVENUE PROFILE**

**DEPARTMENT OF PRIMARY HEALTH CARE: 053500100100**

<b>REV CODE</b>	<b>REVENUE ITEMS</b>	<b>APPROVED 2018</b>	<b>ACTUAL 2018</b>
		<b>N</b>	<b>N</b>
	<b>FEES - GENERAL</b>		
120204-41	Laboratory Fees	1,550,000.00	Nil
120204-11	Medical Certificate & Report	600,000.00	558,400.00
	<b>SALES – GENERAL</b>		
120206-12	Proceeds from Sales of Drugs & Medication	-	-
	<b>EARNINGS – GENERAL</b>		
120207-02	Earnings from Laboratory Services	6,300,000.00	1,737,920.00
120207-07	Earning from Medial Services	120,000.00	226,100.00
120211-02	<b>DIVIDEND RECEIVED</b>		
	<b>Total</b>	<b>8,770,000.00</b>	<b>2,522,420.00</b>

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**

**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**REVENUE PROFILE**

**DETAILS OF DEPENDENCE REVENUE FOR THE YEAR ENDED 31<sup>ST</sup> DEC., 2018**

<b>MONTHS</b>	<b>STATISTORY ALLOCATION 110101-01 N</b>	<b>10% IGR 110102-05 N</b>	<b>VAT 110102-01</b>	<b>REVENUE EXCESS GR. 110102-03</b>	<b>TOTAL N</b>
January					
February	25,540,748.78	2,843,196.57	30,167,037.69	-	58,550,982.24
March	25,865,991.97	2,843,196.57	31,823,073.12	150,000,000.00	215,532,261.66
April	-	Nil	32,313,874.59	-	32,313,874.59
May	-	2,843,196.57	-	-	2,843,196.57
June	97,537,445.76	5,686,393.14	62,991,716.90	-	166,215,555.80
July	-	Nil	Nil	-	Nil
August	105,133,236.66	2,843,796.57	66,400,653.32	-	174,377,086.55
September	95,784,820.27	5,686,393.14	61,935,472.22	-	163,406,685.63
October	41,131,275.99	2,843,196.57	42,003,438.92	-	85,977,911.48
November	36,742,515.87	2,843,196.57	29,293,469.57	-	68,879,182.01
December	39,756,208.64	2,843,196.57	40,819,385.06	-	83,418,790.03
	<b>467,492,243.94</b>	<b>31,275,162.27</b>	<b>400,748,121.59</b>	<b>150,000,000.00</b>	<b>1,049,515,527.80</b>

# IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN

## YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT

### REVENUE PROFILE

DETAILS OF TOTAL REVENUE FOR THE YEAR ENDED 31<sup>ST</sup> DEC. 2018

S/ N	ADMINISTRATIVE CODE	DEPT	APPROVED ESTIMATE 2018	ACTUAL DEPENDENCE 2018	ACTUAL INDEPENDENT REV.	TOTAL
1	012500100100	ADM	8,050,000.00	12,872,434.16	-	-
2	012500100100	AGRIC	11,900,000.00	1,133,150.00	-	-
3	22000100100	FBN	978,150,000.00	6,460,500.00	-	-
4	022000300100	BUDGET	250,000.00	Nil	-	-
5	023400100100	V/R&S	46,650,000.00	6,197,190,388.00	-	-
6	053500100100	LNV.	5,000,000.00	319,520.00	-	-
7	055100300100	EDU	4,400,000.00	1,211,000.00	-	-
8	052100100100	PHC	8,770,000.00	2,522,470.00	-	-
	<b>Sub-total</b>					<b>32,612,073.54</b>
	110101-01	STATELAND	300,000,000.00		467,497,243.94	
	110102-01	VAT	450,000,000.00		400,748,121.59	
	110101-05	ICR STATE TGR	60,000,000.00		31,275,162.27	
	110103-03	Excess crude oil	300,000,000.00		150,000,000.00	1,049,515,527.50
	<b>Grand Total</b>		<b>2,233,450,000.00</b>			<b>1,082,127,601.34</b>



**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**

**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**

**ADMINISTRATIVE CODE: 012500500101**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018 ₦</b>	<b>ACTUAL EXPENDITURE 2018 ₦</b>	<b>BAL. PROVISION ₦</b>
21010101	Salary	68,123,356.17	71,972,562.70	(3,849,206.53)

**DEPT OF AGRIC AND NATURAL RESOURCES**

**ADMINISTRATIVE CODE: 021500500101**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018 ₦</b>	<b>ACTUAL EXPENDITURE 2018 ₦</b>	<b>BAL. PROVISION ₦</b>
21010101	Salary	11,571,774.62	12,376,494.65	(804,720.03)

**DEPT OF FINANCE AND SUPPLIES**

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**  
**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**

**DEPT OF BUDGET, PLANNING, RESEARCH AND STATISTICS**

**ADMINISTRATIVE CODE: 022000300100**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018</b> N	<b>ACTUAL EXPENDITURE 2018</b> N	<b>BAL. PROVISION</b> N
210101	SALARY	3,556,456.76	3,570,794.46	(14,337.70)

**DEPT OF WORKS, HOUSING, LANDS AND SURVEY**

**ADMINISTRATIVE CODE: 023400100100**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018</b> N	<b>ACTUAL EXPENDITURE 2018</b> N	<b>BAL. PROVISION</b> N
21010101	SALARY	34,659,415.02	30,775,546.57	(E 117,121.54)

**DEPT OF ENVIRONMENTAL SANITATION**

**ADMINISTRATIVE CODE: 053500100100**

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**

**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**HEAD OF LOCAL GOVT. ADMINISTRATION**

**ADMINISTRATIVE CODE: 012500100100**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018 N</b>	<b>ACTUAL EXPENDITURE 2018 N</b>	<b>BAL. PROVISION N</b>
21010101	SALARY	2,090,652.29	1,940,563.99	150,088.30

**OFFICE OF THE CHAIRMAN**

**ADMINISTRATIVE CODE: 011100100100**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018 N</b>	<b>ACTUAL EXPENDITURE 2018 N</b>	<b>BAL. PROVISION N</b>
21010103	SALARY	68,123,356.17	2,910,967.74	65,212,388.43

**OFFICE OF THE SECRETARY TO THE LOCAL GOVT.**

**ADMINISTRATIVE CODE: 011100300100**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018 N</b>	<b>ACTUAL EXPENDITURE 2018 N</b>	<b>BAL. PROVISION N</b>
21010103	SALARY	2,014,728.95	2,262,931.76	(248,202.80)

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**  
**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER**

**2018**

**OFFICE OF THE CHAIRMAN (ADMIN CODE: 011100100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018 ₦</b>	<b>ACTUAL EXPENDITURE 2018 ₦</b>
22020102	Travel & transport – General	3,000,000.00	1,900,700.00
220202	Utilities – General	Nil	Nil
22020102	Telephone Charges	400,000.00	362,000.00
22020103	Internet Access Charges	50,000.00	Nil
22020301	Office Stationeries/ Comp Consumable	200,000.00	Nil
22020401	Maintenance of Motor Veh./ Transport equip	1,300,000.00	891,467.35
22020402	Maintenance of office furniture	400,000.00	Nil
22020404	Maintenance of Office/ IT Equipment	200,000.00	341,000.00
22020406	Other Maintenance Service	500,000.00	468,500.00
22020501	Local Training	200,000.00	-
22020502	International Training	Nil	Nil
22020601	Security Services	2,400,000.00	2,325,000.00
22020604	Security Vote (Including Operatives)	500,000,000.00	3,597,500.00
22020801	Motor Vehicle Fuel Cost	400,000.00	Nil
22020803	Plant/ Generator Fuel Cost	Nil	Nil
22021001	Refreshment & Meals	2,850,000.00	1,049,000.00
22021007	Welfare Packages (Imprest: Chn, Aids & Agencies)	3,000,000.00	2,275,000.00
22021007	Other expenses (Up keep / Fin. Ass./Donation)	4,500,000.00	3,570,500.00
22021033	Contingencies –Other Recruitment costs	4,500,000.00	2,285,000.00
	<b>SUB-TOTAL OVERHEAD</b>	<b>28,900,000.00</b>	<b>19,065,667.35</b>
	<b>DETAILS OF CAPITAL EXPENDITURES</b>		

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**  
**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup>**  
**DECEMBER 2018**  
**OFFICE OF THE INTERNAL AUDITOR (ADMIN CODE: 011100100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018 ₦</b>	<b>ACTUAL EXPENDITURE 2018 ₦</b>
21020101	Non-Regular Allowances (Leave Allowance)	305,528.81	-
21020102	Local Travel & Transport: Others	100,000.00	-
22020301	Office Stationeries/ Computer consumables	150,000.00	43,250.00
22020401	maintenance of Motor Veh/ Transport Equip	100,000.00	-
22020402	Maintenance of Office Furniture	100,000.00	-
22020404	Maintenance of Office / IT Equipment	800,000.00	-
22020406	Other Maintenance Services	20,000.00	-
22021001	Refreshment & Meals	60,000.00	-
22021007	Welfare Packages (Imprest etc)	360,000.00	220,000.00
22021033	Contingencies – Other Recruitment Costs	80,000.00	708,131.00
	<b>SUB-TOTAL OVERHEAD</b>	<b>2,075,528.81</b>	<b>971,381.00</b>
	<b>DETAILS OF CAPITAL EXPENDITURES</b>		
23010113	Purchase of Computers	300,000.00	-
23010112	Purchase of Office Furniture & Fittings	250,000.00	195,000.00
	<b>SUB-TOTAL CAPITAL</b>	<b>550,000.00</b>	-
	<b>GRAND TOTAL</b>	<b>2,625,528.81</b>	<b>1,166,381.00</b>

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**  
**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup>**  
**DECEMBER 2018**

**OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT**

**(ADMIN CODE: 011100100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018 N</b>	<b>ACTUAL EXPENDITURE 2018 N</b>
22020102	Local Travel & Transport: Others	800,000.00	-
22020301	Office Stationeries/ Computer consumables	200,000.00	-
22020401	Maintenance of Motor Veh/ Transport Equip	300,000.00	-
22020402	Maintenance of Office Furniture	150,000.00	-
22020406	Other Maintenance Services	120,000.00	-
22021001	Refreshment & Meals	500,000.00	-
22021002	Honorarium & Sitting Allowance	680,000.00	-
22021007	Welfare Packages (Imprest etc)	1,200,000.00	120,000.00
22021029	Other Expenses (UP Keep)	1,800,000.00	-
22021033	Contingencies -- Other Recruitment costs	500,000.00	-
	<b>SUB TOTAL OVERHEAD</b>	<b>6,250,000.00</b>	<b>120,000.00</b>
	Capital Expenditures		

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**  
**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup>**  
**DECEMBER 2018**  
**THE COUNCIL (ADMIN CODE: (011200100100))**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018 ₦</b>	<b>ACTUAL EXPENDITURE 2018 ₦</b>
22020102	Local Travel & Transport: Others	800,000.00	450,000.00
22020301	Office Stationeries/ Computer consumables	300,000.00	-
22020305	Printing of Non Security Document	500,000.00	
22020306	Printing of security documents	800,000.00	
22020401	Maintenance of Motor Veh/ Transport Equip	350,000.00	38,000.00
22020402	Maintenance of Office Furniture	250,000.00	5,000.00
22020404	Maintenance of office/ IT Equipment	200,000.00	-
22021001	Refreshment & Meals	1,750,000.00	1,050,000.00
22021002	Honorarium & Sitting Allowance	4,000,000.00	453,000.00
22021007	Welfare Packages (Imprest etc)	1,000,000.00	800,000.00
22021033	Contingencies – Other Recruitment costs	1,200,000.00	650,000.00
	<b>SUB TOTAL OVERHEAD</b>	<b>11,150,000.00</b>	<b>3,446,000.00</b>
	<b>CAPITAL EXPENDITURES</b>		
23010112	Purchase of Office Furniture & fittings	1,600,000.00	-
	<b>SUB- TOTAL</b>	<b>1,600,000.00</b>	<b>Nil</b>
	<b>GRAND TOTAL</b>	<b>12,750,000.00</b>	<b>3,466,000.00</b>

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**  
**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup>**  
**DECEMBER 2018**

**HEAD OF LOCAL GOVERNMENT ADMIN (ADMIN CODE: (011200100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018 ₦</b>	<b>ACTUAL EXPENDITURE 2018 ₦</b>
22020101	Local Travel & Transport- Training	200,000.00	70,000.00
22020102	Local Travel & Transport: Others	300,000.00	119,200.00
22020301	Office Stationeries/ Computer consumables	250,000.00	-
22020305	Printing of Non Security Document	80,000.00	
22020401	Maintenance of Motor Veh/ Transport Equip	500,000.00	42,000.00
22020402	Maintenance of Office Furniture	125,000.00	-
22020404	Maintenance of office/ IT Equipment	60,000.00	-
22020406	Other Maintenance Services	50,000.00	-
22020801	Motor Vehicle: Fuel Cost	100,000.00	-
22021001	Refreshment & Meals	150,000.00	117,000.00
22021007	Welfare Packages (Imprest etc)	740,000.00	628,000.00
22021033	Contingencies – Other Recruitment costs	950,000.00	73,000.00
	<b>SUB-TOTAL OVERHEAD</b>	<b>3,505,000.00</b>	<b>1,049,200.00</b>
	<b>CAPITAL EXPENDITURES</b>		
23010113	Purchase of Computers	300,000.00	-
23010114	Purchase of Printers	80,000.00	-
23010146	Purchase of Other Equipment	300,000.00	-



**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**  
**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR ENDED 31<sup>st</sup>**  
**DECEMBER 2018**

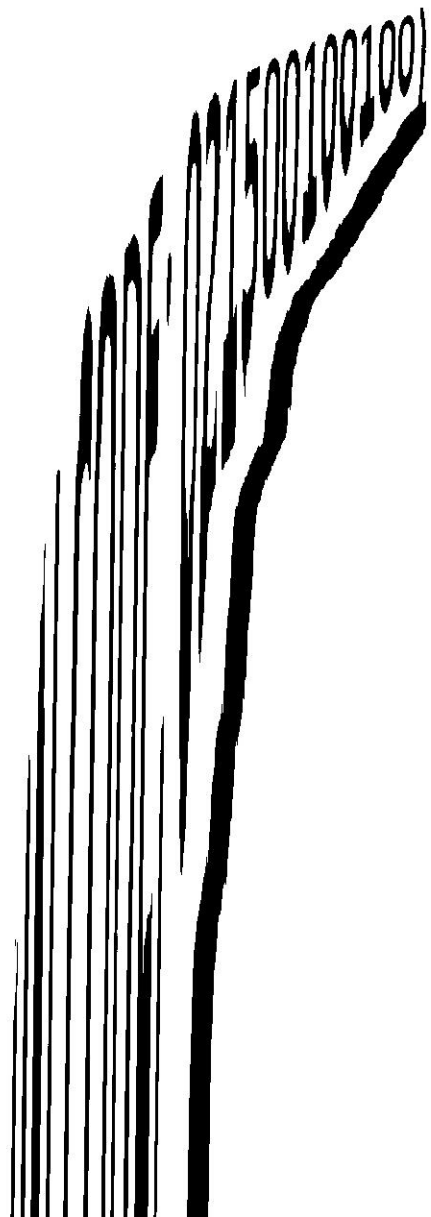
**DEPT OF GENERAL ADMIN (ADMIN CODE: 012500100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018 N</b>	<b>ACTUAL EXPENDITURE 2018 N</b>
22020101	Local Travel Transport: Training	200,000.00	65,000.00
22020102	Travel & transport – General	450,000.00	Nil
22020301	Office Stationeries/ Comp Consumable	600,000.00	166,800.00
22020305	Printing of Non Security Documents	2,000,000.00	1,944,250.00
22020306	Printing of security documents	1,300,000.00	473,500.00
22020401	Maintenance of Motor Veh. Transport equip.	300,000.00	185,500.00
22020402	Maintenance of Office Furniture	200,000.00	-
22020404	Maintenance of office/ IT equipment	100,000.00	93,000.00
22020406	Other maintenance services	100,000.00	7,500.00
22020703	Legal services	750,000.00	510,570.00
22021001	Refreshment & Meals	3,500,000.00	3,531,737.50
22021006	Postages & Courier Seminar	50,000.00	-
22021007	Welfare Packages (Imprest: Chm, Aids & Agencies)	1,000,000.00	1,147,700.00
22021020	Election – Logistics Support	3,000,000.00	250,000.00
22021029	Other expenses (Donations/ Other logistics)	1,000,000.00	980,000.00
22021030	Public Enlightenment Programme	4,000,000.00	4,093,000.00

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**  
**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER 2018**

**DEPT OF AGRIC AND NATURAL RESOURCES (ADMIN CODE: 021500100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018 ₦</b>	<b>ACTUAL EXPENDITURE 2018 ₦</b>
22020102	Travel & transport – Others	100,000.00	92,000.00
22020301	Office Stationeries/ Comp Consumable	102,000.00	-
22020305	Printing of Non Security Documents	262,000.00	279,000.00
22020402	Maintenance of Office Furniture	90,000.00	-
22020404	Maintenance of office/ IT equipment	99,000.00	-
22020406	Other maintenance services	37,000.00	48,000.00
22021001	Refreshment & Meals	100,000.00	-
22021007	Welfare Packages (Imprest: Chm, Aids & Agencies)	960,000.00	452,000.00
22021032	Fair, festival, Expo and Submit	100,000.00	-
22021033	Contingencies –Other Recruitment costs	200,000.00	68,000.00
	<b>SUB-TOTAL OVERHEAD</b>	<b>2,070,000.00</b>	<b>939,000.00</b>
	<b>CAPITAL EXPENDITURE</b>		
23010113	Purchase of Computers	300,000.00	-
23010112	Purchase of Office Furniture & Fittings	100,000.00	-
23010104	Purchase of motorcycles	500,000.00	Nil
23050109	Special Projects and Assignments:	2,000,000.00	1,544,800.00
	* Youth Empowerment through Agric (I – Yes)	7,800,000.00	4,000,000.00
	* Farmer's Association Support Programme	1,000,000.00	550,000.00
	* Agric shows/ World Food Day	300,000.00	41,000.00
	* Avian Influenza Control Programmes	300,000.00	-
	* Animal Vaccination Programme	1,300,000.00	-
	* Cottage Industry (Cassava	5,000,000.00	-



**DEPT OF AGRIC AND NATURAL RESOURCES (ADMIN CODE: 021500100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018 ₦</b>	<b>ACTUAL EXPENDITURE 2018 ₦</b>
	* Fishery	3,000,000.00	-
	Purchase of 10 Acres of farmland	4,500,000.00	121,370.00
23050118	Procurement of Agricultural Inputs	1,082,000.00	-
	Insecticides, Herbicides, spraying pumps etc	1,800,000.00	-
	<b>SUB-TOTAL CAPITAL</b>	<b>47,302,000.00</b>	<b>9,739,470.00</b>
	<b>GRAND TOTAL</b>	<b>49,372,000.00</b>	<b>10,678,470.00</b>

TRADAM

A stylized graphic of a tree. The trunk is a thick, solid black vertical bar on the left. From the top of the trunk, a canopy of vertical black lines of varying heights extends to the right, creating a jagged, forest-like silhouette. The word "TRADAM" is written in a bold, black, sans-serif font across the top of the canopy.

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**

**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT  
STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER 2018**

**DEPT OF FINANCE AND SUPPLIES (ADMIN CODE: 022000100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018 N</b>	<b>ACTUAL EXPENDITURE 2018 N</b>
22020102	Travel & transport – Others	300,000.00	-
22020301	Office Stationeries/ Comp Consumable	400,000.00	411,280.00
22020305	Printing of Non Security Documents	2,000,000.00	2,119,849.00
22020312	Production, Publication and Circulation of AFS	400,000.00	290,950.00
22020313	Production of report to Public Acct Committee (PAC)	100,000.00	Nil
22020401	Maintenance of Motor Vehicle/ Transport Equipment	100,000.00	Nil
22020402	Maintenance of Office Furniture	100,000.00	Nil
22020404	Maintenance of office/ IT equipment	160,000.00	103,780.00
22020406	Other maintenance services	100,000.00	17,000.00
22020602	Office Rent	50,000.00	Nil
22020701	Financial Consulting	6,300,000.00	580,400.00
22020709	Auditing of Accounts	3,500,000.00	800,000.00
22020801	Motor Vehicle Fuel Cost	50,000.00	Nil
	(Other than	650,000.00	Nil

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**

**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER 2018**

**DEPT OF BUDGET, PLANNING, RESEARCH AND STATISTICS**

**(ADMIN CODE: 022000300100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018</b> <b>₦</b>	<b>ACTUAL EXPENDITURE 2018</b> <b>₦</b>
22020102	Travel & Transport – Others	800,000.00	450,000.00
22020301	Office Stationeries/ Comp Consumable	200,000.00	-
22020305	Printing of Non Security Documents	220,000.00	119,000.00
22020402	Maintenance of Office Furniture	160,000.00	-
22020404	Maintenance of office/ IT equipment	290,000.00	280,000.00
22020406	Other maintenance services	80,000.00	54,500.00
22021001	Refreshment & Meal	200,000.00	207,700.00
22021007	Welfare Packages (Imprest etc)	600,000.00	546,000.00
22021014	Annual Budget, Expenses & Admin	1,200,000.00	1,116,960.00
22021022	Planning, Monitoring & Evaluation	160,000.00	140,000.00
22021023	Research and Documentation	Nil	Nil
22021029	Other Expenses (Bulk sms Broadcast, NBS, SDGS, ICT Training)	1,800,000.00	1,095,000.00
22021031	Conduct of Survey	5,000,000.00	4,405,399.00
22021033	Contingencies – other Recruitment Costs	1,000,000.00	1,002,500.00
	<b>SUB-TOTAL OVERHEAD</b>	<b>11,710,000.00</b>	<b>9,417,059.00</b>
	<b>CAPITAL EXPENDITURES</b>		
23010113	Purchase of Computers	1,000,000.00	192,750.00
23010114	Purchase of Printers	200,000.00	9,500.00
23010112	Purchase of Office Furniture & Fittings	450,000.00	-
23050120	Counterpart Funding	1,500,000.00	-
23010146	Purchase of other equipments	280,000.00	9,500.00
22020702	Information Technology Consulting	200,000.00	200,000.00

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**

**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER 2018**

**DEPT OF WORKS AND HOUSING (ADMIN CODE: 023400100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018</b> <b>₦</b>	<b>ACTUAL EXPENDITURE 2018</b> <b>₦</b>
22020102	Travel & transport -- Others	200,000.00	-
22020201	Electricity Charges	3,000,000.00	1,649,858.76
22020301	Office Stationeries/ Comp Consumable	160,000.00	Nil
22020305	Printing of Non-security Documents (Agreement papers, Files etc)	300,000.00	300,000.00
22020401	Maintenance of Motor Veh/Transport Equipments	800,000.00	-
22020402	Maintenance of Office Furniture	150,000.00	-
22020404	Maintenance of office/ IT equipment	100,000.00	-
22020405	Maintenance of Plants/ Generators	250,000.00	40,000.00
22020406	Other maintenance services	2,000,000.00	125,000.00
22020412	Maintenance of Markets/ Public Places	150,000.00	-
22020413	Minor Road Maintenance	1,000,000.00	-
22020419	Maintenance of borehole Schemes	350,000.00	470,000.00
22020802	Other Transport Equipment Fuel Cost	400,000.00	329,000.00
22020803	Plants Generator Fuel Cost	1,520,000.00	929,000.00
22021001	Refreshment & Food	50,000.00	-
22021007	Welfare Packages (Imprest etc)	1,600,000.00	660,000.00
22021033	Contingencies -- Other Recruitment Costs	500,000.00	258,000.00
	<b>SUB-TOTAL OVERHEAD</b>	<b>12,530,000.00</b>	<b>4,760,858.76</b>
	<b>CAPITAL EXPENDITURES</b>		
23010113	Purchase of Computers	300,000.00	95,000.00
23010114	Purchase of Computer Printers	80,000.00	-
23010146	Purchase of other Equipments	200,000.00	-
23010112	Purchase of Office Furniture & Fittings	500,000.00	-



**DEPT OF WORKS AND HOUSING (ADMIN CODE: 023400100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018 ₦</b>	<b>ACTUAL EXPENDITURE 2018 ₦</b>
23020105	Construction/ Provision of Water Facilities		
	* Drilling of Boreholes at 11 locations within the Local Government Areas	6,500,000.00	Nil
23020107	Construction / Provision of Public Schools	-	-
	* A block of 3 classrooms each at the following schools	-	-
	(i) Agbaje Pry Schl. (ii) St. Patrick Pry Schl, Abebi (iii) St. Joseph Pry Schl. Abebi (iv) Oba Ido Pry Schl.	9,000,000.00	-
23020118	Construction / Provision of infrastructures	7,000,000.00	5,322,000.00
23020114	Construction / provision of roads	100,000,000.00	100,555,289.42
	* Tarring & Asphaltic Overlay	-	-
	* Culvert & Drainage	10,000,000.00	1,600,000.00
	* Dredging / Channelization	190,212,673.72	57,910,327.94
	* Bridges	190,212,673.72	1,180,000.00
23020113	Construction / Provision of Electricity	-	-
	* Street light at Idikan / Ogunpa & Others	1,000,000.00	1,574,931.14
23030102	Rehabilitation / Repairs- Electricity	1,200,000.00	6,800.00
23030104	Rehabilitation / Repairs – Water Facilities at Ile Abere/ Alakufo, Ile Shode & Others	7,500,000.00	4,178,610.00
23030105	Rehabilitation/ Repairs – Hospital/ Health Centres	2,500,000.00	370,000.00
23030106	Rehabilitation / Repairs – Public schools	2,500,000.00	Nil
23030113	Rehabilitation / Repairs – Roads at Ori-Eru Oritamerin Road (810m) & Others	95,000,000.00	47,444,035.54
23030121	Rehabilitation / Repairs of Office Buildings	7,500,000.00	2,237,047.00
23030124	Construction of market & Market Party/ Garages	4,000,000.00	2,469,385.00

**DEPT OF WORKS AND HOUSING (ADMIN CODE: 023400100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018 ₦</b>	<b>ACTUAL EXPENDITURE 2018 ₦</b>
23050114	Compensation for acquired landed properties	2,000,000.00	2,000,000.00
	<b>SUB-TOTAL</b>	<b>471,512,673.72</b>	<b>233,070,726.00</b>
	<b>GRAND TOTAL</b>	<b>488,042,673.72</b>	<b>237,831,584.80</b>
	* A block of 3 classrooms each at the following schools	-	-

# **IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**

## **YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT** **STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER 2018**

**DEPT OF ENVIRONMENTAL SANITATION (ADMIN CODE: 053500100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018 ₦</b>	<b>ACTUAL EXPENDITURE 2018 ₦</b>
22020102	Travel & Transport – Others	200,000.00	Nil
22020301	Office Stationeries/ Comp Consumable	50,000.00	Nil
22020309	Uniforms & Other clothing	50,000.00	Nil
22020401	Maintenance of Motor Veh/Transport Equipments	360,000.00	55,000.00
22020402	Maintenance of Office Furniture	200,000.00	-
22020404	Maintenance of office/ IT equipment	400,000.00	-
22020406	Other maintenance services	100,000.00	253,000.00
22020412	Maintenance of Markets/ Public Places	100,000.00	-
22020605	Cleaning & Fumigation Services	3,500,000.00	2,893,000.00
22020802	Other transport Equipment Fuel Cost	400,000.00	30,000.00
22021001	Refreshment & Meal	300,000.00	268,000.00
22021007	Welfare Packages (Imprest etc)	1,000,000.00	410,000.00
22021027	Disaster Management	500,000.00	850,000.00
22021029	Other expenses (Burial of Pauper, Animal Carcasses)	400,000.00	520,000.00
22021030	Public Enlightenment Programme	200,000.00	-
22021033	Contingencies – other Recruitment Costs	850,000.00	880,000.00
	<b>SUB-TOTAL OVERHEAD</b>	<b>7,860,000.00</b>	<b>6,159,000.00</b>
	<b>CAPITAL EXPENDITURES</b>		
23010146	Purchase of Other Equipment	200,000.00	384,400.00
23010106	Purchase of VANS	5,500,000.00	Nil
23010108	Purchase of Buses (Utility Vehicles)	5,000,000.00	2,123,000.00
23040102	Erosion and Flood Control	15,200,500.00	25,965,000.00
23040104	Industrial Pollution Prevention &	20,500,000.00	20,745,500.00

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN****YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR ENDED****31<sup>ST</sup> DECEMBER 2018****DEPT OF COMMUNITY DEVELOPMENT AND CULTURE (ADMIN CODE: 055100300100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018 ₦</b>	<b>ACTUAL EXPENDITURE 2018 ₦</b>
22020102	Travel & Transport – Others	200,000.00	103,200.00
22020202	Telephone Charges	Nil	Nil
22020301	Office Stationeries/ Comp Consumable	100,000.00	Nil
22020305	Printing of Non security Document	500,000.00	45,000.00
22020311	Food Stuff/ Catering Materials Supplies	150,000.00	-
22020401	Maintenance of Motor Vehicle/ Transport	100,000.00	-
22020402	Maintenance of Office Furniture	200,000.00	-
22020404	Maintenance of office/ IT equipment	80,000.00	-
22020406	Other maintenance services	90,000.00	-
22020411	Maintenance of Community Equip.	75,000.00	-
22021001	Refreshment & Meal	3,000,000.00	224,000.00
22021003	Publicity & Advertisements	5,000,000.00	3,713,940.00
22021007	Welfare Packages (Imprest etc)	1,400,000.00	410,000.00
22021009	Sporting Activities	600,000.00	Nil
22021020	Election – Logistics Support	Nil	Nil
22021021	Special Days/ Celebrations	1,000,000.00	928,800.00
22021024	Pilgrimage and Religious Festivals	3,000,000.00	5,305,000.00
22021027	Disaster Management	500,000.00	-
22021029	Other Expenses (Photography, Media Coverage)	700,000.00	1,066,000.00
22021030	Public Enlightenment Programme	1,500,000.00	2,473,250.00
22021032	Fair, Festival, Expo and Summit	1,500,000.00	870,000.00
22021033	Contingencies – other Recruitment Costs (Afinju Stipend)	1,000,000.00	1,700,000.00
22040109	Grant to Communities/ NGOs/CDAs	4,500,000.00	470,000.00
22050102	Meal Subsidy	5,000,000.00	375,000.00

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

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018 ₦</b>	<b>ACTUAL EXPENDITURE 2018 ₦</b>
23010139	Purchase of Routers/Switches	Nil	Nil
23010146	Purchase of other equipment (Public Address)	600,000.00	Nil
23010125	Purchase of Library Books & Equipment	500,000.00	-
23010143	Purchase of Cameras	1,000,000.00	430,000.00
23010145	Purchase of Projectors	1,600,000.00	-
23010124	Purchase of Teaching/ Learning Aid Equip.	1,800,000.00	294,000.00
23050110	Educational Programmes	3,000,000.00	2,560,000.00
23050111	Constituency Projects/ Empowerment Programmes	-	-
	* Women & youth Dev. Programmes	5,500,000.00	4,954,000.00
	* Lema	1,000,000.00	-
	* Advocacy / Enlightenment Programmes / Community Mobilization Programmes	6,000,000.00	2,760,000.00
	* Projects for the physically challenged	1,000,000.00	-
	* Widowhood and Aged Programmes	1,550,000.00	1,450,000.00
23010126	Purchase of Sporting / Gaming Equipment	500,000.00	376,500.00
23010130	Purchase of Recreational Facilities		
	* Sporting Programmes / Activities	700,000.00	-
	* Youth Dev. Programmes (NYSC, etc)	2,000,000.00	290,000.00
	<b>SUB-TOTAL CAPITAL</b>	<b>26,750,000.00</b>	<b>13,114,500.00</b>
	<b>GRAND TOTAL</b>	<b>61,145,000.00</b>	<b>30,923,690.00</b>

**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**

**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER 2018**

**DEPT OF PRIMARY HEALTH CARE (ADMIN CODE: 052100100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED ESTIMATE 2018 ₦</b>	<b>ACTUAL EXPENDITURE 2018 ₦</b>
22020102	Travel & transport – Others	150,000.00	60,000.00
22020202	Electricity Charges	700,000.00	Nil
22020301	Office Stationeries/ Comp Consumable	300,000.00	Nil
22020305	Printing of Non security Document	500,000.00	Nil
22020307	Drugs/ Laboratory/ Medical Supplies	1,800,000.00	1,362,900.00
22020401	Maintenance of Motor Vehicle/ Transport	200,000.00	Nil
22020402	Maintenance of Office Furniture	500,000.00	-
22020404	Maintenance of office/ IT equipment	300,000.00	25,000.00
22020406	Other maintenance services	100,000.00	17,000.00
22020802	Other Transport equip Fuel Cost	200,000.00	-
22021001	Refreshment & Meal	180,000.00	25,000.00
22021007	Welfare Packages (Imprest etc)	2,200,000.00	920,000.00
22021010	Direct Teaching & Laboratory Cost	300,000.00	-
22021027	Disaster Management	700,000.00	-
22021030	Public Enlightenment Programme	300,000,000.00	1,020,000.00
22021033	Contingencies – other Recruitment Costs (Afinju Stipend)	300,000.00	227,500.00
22021021	Special day celebration	-	250,000.00
	<b>SUB-TOTAL OVERHEAD</b>	<b>11,430,000.00</b>	<b>3,907,400.00</b>
	<b>CAPITAL EXPENDITURES</b>		
23010113	Purchase of Computers	300,000.00	-
23010114	Purchase of Computer Printers	80,000.00	-
23010112	Purchase of Office Furniture & Fittings	500,000.00	-
23010122	Purchase of Office Furniture & Fittings	-	-

DEPT OF PRIMARY HEALTH CARE (ADMIN CODE: 052100100100)

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 #	ACTUAL EXPENDITURE 2018 #
	* Monitoring and Evaluation	500,000.00	400,000.00
	<b>SUB-TOTAL CAPITAL</b>	<b>19,280,000.00</b>	<b>5,504,700.00</b>
	<b>GRAND TOTAL</b>	<b>30,710,000.00</b>	<b>9,412,100.00</b>







**IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN****YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**  
**SUMMARY OF ACTUAL EXPENDITURE FOR THE YEAR ENDED**  
**31<sup>ST</sup> DEC, 2018**

S/N	DEPT.	PERSONNEL COST ₦	OVERHEAD COST ₦	CAPITAL EXPENDITURE ₦	TOTAL ₦
1	ADMIN & GEN. DEPT	71,972,562.30	15,298,557.50	201,900.00	87,473,019.80
2	AGRIC & NAT. RESOURCES DEPT.	12,376,494.65	939,000.00	9,739,470.00	23,054,964.65
3	FINANCE & SUPPLIES	64,570,745.08	35,713,173.54	85,000.00	100,369,418.62
3A	FINANCE & SUPPLIES DEPT. (PENSION)	115,535,322.37	NIL	NIL	115,535,322.37
4	B.P.R.& S DEPT	3,570,794.46	9,417,059.00	411,750.00	13,399,603.46
5	WORKS & HOUSING	39,775,546.57	4,760,858.76	233,070,726.04	277,607,131.37
6	ENVIRONMENTAL DEPT.	27,493,317.99	6,159,000.00	57,234,900.00	90,887,217.99
7	COMM. DEV.	46,643,785.32	17,809,190.00	13,114,500.00	77,567,475.32
8	P.H.C DEPT.	195,024,771.08	3,907,400.00	5,504,700.00	204,436,871.08
9	INTERNAL AUDIT	2,321,039.08	971,381.00	195,000.00	3,487,420.08
10	THE COUNCIL	16,632,000.57	3,466,000.00	NIL	20,098,000.57
11	HEAD OF L.G. ADMIN	1,940,563.99	1,049,200.00	NIL	2,989,763.99
12	OFFICE OF CHAIRMAN	2,910,967.74	19,065,667.35	1,483,000.00	23,459,635.09
12A	OFFICE OF THE CHAIRMAN (SEVERANCE ALLOW.)	20,300,389.13	-	-	20,300,389.13
12B	OFFICE OF THE CHAIRMAN (ADHOC	7,552,109.55	NIL	NIL	7,552,109.55

RECONCILIATION STATEMENT AS AT 31<sup>ST</sup> DECEMBER, 2018

BANK BALANCES

Account Number	Bank Names	Balance (₦)
Zenith Bank	015037285	7,709,077.32
Zenith Bank	1017110018	1,747,937.99
UGA	3010663013	55,246.82
Paladin	0030020029	<u>12,310.00</u>
		3,179,184.92

Add

Bank Charges	(APP I)	535,270.00	
Debit in bank not yet in CR	(APP II)	33,357,334.05	
Credit in CR not yet in Bank state	(APP III)	<u>67,184.77</u>	25,850,890.32
			<u>31,153,775.24</u>

Less

Representative cheque	(APP IV)	2,776,328.00	
Credit in bank not yet in CR (NET)		27,120,000.02	
Diff. in payment (APP V)		<u>12,150.00</u>	127,754.78
			<u>25,850,890.32</u>



ALI. AKEEM ADESINA OLADIMEHIN



EDET OLAIDE TOLULOPE

ANEXA 1

BANK CHARGES

Balance R/F	44,516.59
Zerilli Bank a/c no 1015037285 1/32/18-31/12/18	6,539.00
Zerilli Bank a/c no 1015037285 1/32/18-31/12/18	1,111.00
UBA a/c no 1015037285 1/32/18-31/12/18	<u>2,811.00</u>
	54,977.59

# APPENDIX II

Debit in bank not yet in Cashbook as at 31 December, 2018

Bal B/F from November, 2017 Reconciliation Statement	5,604,247.69
2/12/17 transfer to BHWVLC	16,000.00
2/12/17 transfer to BHWVLC	16,000.00
2/12/17 Salary BHWVLC salary	16,000.00
2/12/17 Salary BHWVLC salary	16,000.00
24/12/17 2/12/18 2018 2018 polybank from Chq 877	81,000.00
24/12/17 2/12/18 2018 2018 2018 2018 salary	80,000.00
Chq no 1092 of 2/12/17 BHWVLC	16,000.00
Chq no 1093 of 2/12/17 BHWVLC	16,000.00
Chq no 1100 of 2/12/17 BHWVLC	16,000.00
Chq no 1101 of 2/12/17 BHWVLC	16,000.00
Chq no 1075 of 2/12/17 BHWVLC	16,000.00
Chq no 1094 of 2/12/17 BHWVLC	16,000.00
Chq no 1107 of 2/12/17 BHWVLC	16,000.00
Chq no 1090 of 2/12/17 BHWVLC	16,000.00
Chq no 8773477 of 16/1/18 BHWVLC SA	814,000.00
Chq no 1091 of 2/12/17 BHWVLC	16,000.00

" Trf to IBNVLG 23/3/18	190,500.36
" " 1866 Ifo Hammed Emiola 29/3/18	22,080.00
" " 96 pdKawulele Ibrahim of 11/4/18	80,000.00
Chq 658 pdOjeniyiAdefunke of 13/4/18	150,000.00
Chq 659 pdOjeniyiAdefunke 13/4/18	100,000.00
Chq 656 pdAnusafGbulagade 16/4/18	100,000.00
Chq 1380 Zf - Ojore Ibrahim of 1/4/18	70,000.00
Chq 700 pdIkeji, 2018-2019 15/4/18	2,000,000.00
Chq 587 pd Hon. MuraddeenLayo 18/4/18	85,000.00
Chq 588 pd Alabi BasijFadil 18/4/18	21,000.00
Chq 1381 Zf - Ojore Ibrahim of 1/4/18	150,000.00
Chq 1010 Ifo - Ojore Ibrahim of 28/4/18	100,000.00
Omidi Alashale chq 700 17/05/18	1,000,000.00
Chq 1382 Zf - Ojore Ibrahim of 1/4/18	1,000,000.00
Chq wd/ro Mrs. OlorogunOluwalimu 8/1 of 13/5/18	50,000.00
Chq 527 Ifo - Ojore Ibrahim of 1/4/18	150,000.00
Chq 700 pd Ifo - Ojore Ibrahim of 1/4/18	1,000,000.00
Chq 700 pd Ifo - Ojore Ibrahim of 1/4/18	150,000.00
Chq 528 Ifo - Ojore Ibrahim of 1/4/18	100,000.00
Chq 529 Ifo - Ojore Ibrahim of 1/4/18	500,000.00
Chq 527 Ifo Mrs. Omogunso, JFon 13/5/18	35,000.00
Chq 835 Pst Mrs. Oyo Oluwalimu 13/5/18	150,000.00
MIP of Omidi Alashale et al/ro 13/5/18	5,000.00
MIP of Alashale, Ojore 17/5/18	11,071.51
Chq 1383 Zf - Ojore Ibrahim of 1/4/18	2,000,000.00



# ADJUSTMENTS

Difference in posting

Bal. b/t from July 2018	4,000.00
Double posting RV 14 8-18	7,321.24
Cash RV 32 posted to bank	4,240.00
Cash RV 34 posted to bank	1,240.00
Cash P. 1001 - 1011 to Cash P. 1001 - 1011	<u>1,000.00</u>

10/08/18



## APPENDIX IV

### Unpresented cheqs as at 31 December, 2018

Bal B/F from July 2017 Reconciliation	228,193.17
Cheq 1270 IB, NORTH I/G	13,000.00
Cheq 1084 (Barap) East I/G	2,000.00
Cheq 205 (S. North I/G)	10,000.00
Cheq 1190 (S. North I/G)	10,000.00
Cheq 1133 (MMM) /G	10,000.00
Cheq 14 of Feb 2018 (B. Adigun Yinka)	1,000,000.00
Cheq 11 of April 2018 (B. Adigun Yinka)	1,000,000.00
Cheq 124 of April 2018 (First bank)	4,000,000.00
Cheq 731 (Alhaja/Rotun Adesola)	500,000.00
Cheq 200 (B. Adigun Yinka)	10,000,000.00
Cheq 100 (B. Adigun Yinka)	50,000,000.00
Cheq 742 (Bank to Cash)	150,000,000.00
Cheq 100 (B. Adigun Yinka)	2,000,000.00
Cheq 100 (B. Adigun Yinka)	100,000,000.00
Cheq 100 (B. Adigun Yinka)	5,000,000.00
Cheq 100 (B. Adigun Yinka)	1,000,000.00
Cheq 100 (B. Adigun Yinka)	1,000,000.00
Cheq 100 (B. Adigun Yinka)	1,000,000.00

Chq 1587 Oyo State Nudge	64,118.00
Chq 16 South West I/O	2,187.50
Chq 01201b North I/Govt	6,930.00
Chq 578 Mrs. FalolaKerni	35,500.00
Chq 675 NUDGE	10,000.00
Chq C21 North I/NWLC	16,115.00
Chq 677 Oyo State Nudge	250,710.00
Chq 1376 Oyo State Nudge	1,000.00
Chq 1378 Oyo State Nudge	1,000.00
	<u>7,170,510.00</u>

# APPENDIX V

## Credit in Bank not yet in Cashbook as at 31<sup>st</sup> December, 2018

Bal B/F from December 2017 Reconciliation	454,377.61
Unpresented tellers for Jan. 2018 in a/c 1011310016	50,100.00
Unpresented tellers for Jan. 2018 in a/c 1011310015	68,850.00
Unpresented tellers for Feb. 2018 in a/c 1011310015	70,000.00
Unpresented tellers for March 2018 in a/c 1011310015	70,000.00
Unpresented teller for March 2018 in a/c 1011310014	20,000.00
Unpresented teller for April 2018 in a/c 1011310015	44,000.00
Unpresented teller for April 2018 in a/c 1011310015	75,000.00
Unpresented teller for May 2018 in a/c 1011310015	10,000.00
Unpresented tellers for June 2018 in a/c 1011310015	101,000.00
Unpresented tellers for June 2018 in a/c 1011310014	1,000.00
Unpresented tellers for July 2018 in a/c 1011310015	201,810.00
Unpresented tellers for August 2018 in a/c 1011310015	210,000.00
Unpresented tellers for August 2018 in a/c 1011310014	6,000.00
Unpresented tellers for September 2018 in a/c 1011310015	2,011.82
Unpresented tellers for September 2018 in a/c 1011310014	10,000.00
Unpresented tellers for October 2018 in a/c 1011310015	67,000.00
Unpresented tellers for October 2018 in a/c 1011310014	1,000.00
Unpresented tellers for November 2018 in a/c 1011310015	70,000.00

## APPENDIX VI

Difference in Posting as at 31<sup>st</sup> December, 2018

8/10/18

# OKEBADAN NORTH LCDA, ELEYELE

## BANK RECONCILIATION STATEMENT FOR THE MONTH OF DECEMBER 2018

Bank Balances		Amount N
<u>Account No:</u>	<u>Bank Name</u>	
1015209143	Zenith	90,074.70
1020459537	U.B.A.	28,556,517.99
1020416686	U.B.A.	154,341.99
0029252028	Unity	<u>455,524.02</u>
		29,256,458.70
ADD Bank Charges App II		139,520.04
Debit in bank not yet in cash book App III		192,600.00
		<u>29,588,578.74</u>
Less Credit in Bank not yet in cash book APP II		<u>14,227,216.97</u>
		<u>15,227,216.97</u>

APPENDIX I

Bank charges as at 30/11/18

121,017.68

<u>Date</u>	<u>Particular</u>	<u>Bank</u>	<u>Account No.</u>	
7/12/18	Stamp duty charges	Zenith	1015209143	300.00
14/12/18	"	"	"	150.00
21/12/18	"	"	"	400.00
22/12/18	Notification Charges	"	"	192.00
28/12/18	Stamp Duty Charges	"	"	50.00
31/12/18	Acct. Maint. Charges	"	"	2,084.97
28/12/18	Alert Charges	Unity	0029252028	8.00
03/12/18	SMS charges for Nov. 18	U.B.A.	1020416686	400.00
11/12/18	Stamp Duty Charges	"	"	50.00
27/12/18	"	"	"	50.00
31/12/18	Acct. Maint. Charges	"	"	13,427.00
31/12/18	VAT. Acct. Maint.	"	"	671.35
31/12/18	S.M.S. Charges	"	"	640.00
04/12/18	S.M.S. Charges	"	1020459537	8.00
04/12/18	B/S Charges	"	"	21.00
27/12/18	Duty Charges	"	"	50.00
31/12/18	Acct. Maint. Charges	"	"	0.03
31/12/18	Vat. Acct. Maint.	"	"	0.01

139,520.04

**APPENDIX II**

*Credit in Bank not yet in Cash Book*

<u>Date</u>	<u>Particulars</u>	<u>Bank</u>	<u>Account No.</u>	<u>Amount</u>
20/9/18	RCCG Eagle Wing	Zenith	1015209143	15,000.00
10/7/18	Oke'badan North			
	LCDA	"	"	300,000.00
29/5/18	Gbadébo Iwo Road	U.B.A.	1020459537	1,500.00
11/10/18	Fund Transfer	"	"	1,744,928.38
1/10/18	Cash deposit	Unity	0029252028	100.00
21/11/18	Church of the			
	Ressurrection	Zenith	1015209143	5,000.00
31/12/18	Bakare I.O.	"	" Jan. 2019	4,104.00
31/12/18	Abiola B.R.	"	" Jan. 2019	1,700.00
19/12/18	IBNWLG	U.B.A.	1020416686 Jan. 2019	10,500,000.00
18/12/18	IBNWLG	U.B.A.	020459557 Jan. 2019	<u>1,789,029.39</u>

14 361 361 77

APPENDIX III

Debit in Bank not yet in Cash Book

Date	Particulars	Bank	Chq No.	A/C No	Amount
28/12/18	Fakunle Adefunke	Zenith	126	1015209143	₦150,000
28/12/18	Fakunle Adefunke	Zenith	128	1015209143	<u>₦42,600</u>
				Jan. 2019	₦192,600



**IBADAN NORTH WEST LOCAL GOVERNMENT**  
**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**

**STATEMENT OF INDIVIDUAL ADVANCES BALANCES AS AT DECEMBER**  
**31<sup>ST</sup> 2018**

**EDUCATION UNIT, AGRIC & BUDGET UNIT**

**EDUCATION UNIT**

<b>S/N</b>	<b>NAME</b>	<b>AMOUNT</b>	
1	ODERINU DUNNI H.	6,722.00	
2	OKE DEWUNMI	6,692	
3	AMOO FAUSAT B.	15,848.00	
4	BADMUS YETUNDE	35,864.00	
5	S. T. SALAMI	29,172.00	
6	R. J. OPABUNMI	108,800.00	
7	M. A. ADEUS,	61,200.00	
8	ADEYEMO Y. A.	38,172.00	
9	OYEWUNMI BELLOW	26,520.00	
10	Y. B. SOLA OWONUBI	51,000.00	
11	M. A. OGEROJU	79,560.00	
12	R. O. ADEYEMO	39,770.90	
13	FALOYE A. C.	6,732.80	
14	KAREEM R. KUNLE	159,120.00	
15	ADEAGBO L. O.	180,540.00	
16	SALAMI OJO	180,540.00	
17	F. O. OLAYIWOLA	183,300.00	
18	OKESINA O. A.	3,415.00	
19	ABIOLA OLADIMEJI	35,904.00	
20	OLAIDE BRAIMOH	760.00	
21	KEMI UNEANE	174,420.00	
			<b>1,424,088.70</b>
	<b>AGRIC UNIT</b>		
22	ZAINAB BELLO	3,071.80	
23	M. A. SADIQ ,	68,000.00	
24	ADEOLA AKANNI	50,000.00	
25	SAIDA DEOLA AKANNI	102,300.00	
			<b>223,371.80</b>
	<b>BUDGET DEPT</b>		
26	AKANO SEUN ABIEADIN	10,200.00	

<b>WORKS</b>			
31	KOLAPO ARANSI (R.I.P)	45,978.00	
32	OJERINDE A. A.	23,506.00	
33	ADEOLA ALAMU	22,400.00	
34	ONAJOBI KAYODE	8,360.00	
35	KAZEEM OLATUNBOSUN	6,411.00	
36	TUNDE AZEEZ ADEMOLA	3,528.00	
37	MUSILIU OLAYIWOLA	40,392.00	
38	DARE OYEBODE	4,482.00	
39	MALOMO ADEWUYI	21,216.00	
40	TAJUDEEN GANIYU	18,360.00	
41	AMIDU TIAMIYU	52,692.00	
42	FIJABI MORUFF	146,080.00	
43	ADEGBENRO ADEKOYA	31,416.00	
44	ADEGUNLE YEMI	6,120.00	
45	AYOADE SIKIRU	171,360.00	
46	ALAWOLE KAZEEM	171,360.00	
47	OLAEGBE KABIRU	13,920.00	<b>787,581.00</b>
<b>ESTATE VALUATION</b>			
48	A. O. OGUNSOLA	163,200.00	
49	AKINSAWE FOLASADE	2,200.00	
50	OYENIYI, T. A.	17,972.00	<b>183,376.00</b>
<b>TOWN PLANNING</b>			
51	OLANIRAN QUABIRAT	44,840.00	
52	FOLAKE OKANLAWON	22,240.00	
53	OLAEGBE KABIRU	6,980.00	
54	OLABODUN THOMPSON	51,977.43	<b>129,237.43</b>
<b>HEALTH DEPT AND ENVIRONMENTAL DEPT</b>			
55	O. O. OKETOTO	85,000.00	
56	B. R. IBRAHEEM	106,560.00	
57	BABARINDE R. A.	73,494.00	
58	M. B. AKINTAYO	12,546.00	
59	ADEGBOYEGA O. O.	204,000.00	
60	JAYEOBA RANTI	9,172.00	
61	M. O. BABALOLA	29,240.00	

70	M. OLAOGUN	60,588.00	
71	T. T. RAJI	22,440.00	
72	M. OGUN	17,136.00	
73	ROSELINE LAWAL	19,380.00	
74	JULIANA AINA	24,480.00	
75	OLASUPO OLAOGUN	18,360.00	
76	ABOLADE ADIJAT	18,360.00	
77	G. ADEKANBI	(6,800) OVER DEDUCTION	
78	AYELABOLA BOLAJI	91,800.00	
79	JOSEPH OLUFEMI	31,620.00	
80	V. M. SAMUEL	79,020.00	
81	IDOWU ODEGBENRO	22,400.00	
82	VERONICA AKOMOLAFE	107,706.00	
83	OYEDOKUN A. O.	40,800.00	
84	AKINTOLA T. O.	136,000.00	
85	IYIOLA ESTHER	200,600.00	
86	ADERIBIGBE AINA	71,749.10	
87	TANIMOWO F. E.	142,800.00	
88	OLOEOOKRTR E. T.	22,441.00	
89	VICTORIA OGUNLEYE	4,080.00	
90	EJI ADE ALAMU	32,640.00	
91	ALAKA R. O.	153,000.00	1,173,416.10
	<b>FINANCE AND SUPPLIES DEPT</b>		
91	ENIADE ADEREMI	54,120.00	
92	ADEOSUN TOYIN	21,000.00	
93	HAMMED ABIODUN	76,272.00	
94	LOLADE OLADOKUN	13,056.00	
95	ADEOSUN M. A.	94,800.00	
96	ADEWUYI A. S.	13,464.00	
97	SHODEHINDE G. O.	51,660.00	
98	LAWAL BODE	9,150.00	
99	RONKE PETERS	122,320.00	
100	MORONKOLA KAFILAT	38,148.00	
101	FATIMO ADEBIMPE	34,924.00	
102	ADEBAYO E. A. (R.I.P)	106,732.00	
103	SEGUN AJAYI	45,904.00	
104	OGUNSINA S. A.	2,244.00	
105	TIRIMISIYU OYELAKIN	33,660.00	

115	R. Y. OLATUNBOSUN	58,344.00	
116	OLUFEMI OLAJIRE	66,340.00	
117	IBRAHIM SULIFALI	92,184.00	
118	ABIONA FUNMILAYO D.	49,368.00	
119	M. O. ADEKUNLE	36,720.00	
120	ADESIYUN T.	12,240.00	
121	ECHINMA O. A.	29,164.00	
122	IDOWU J. O. (D. T.)	134,640.00	
123	OYEWOLE FOYEKE B.	6,732.00	
124	ADENIRAN MORISE	34,640.00	
125	AZEEZ INAOLAJI A.	11,220.00	
126	OLADOKUN G. B.	171,360.00	
127	BASIRAT ADEYEMI	125,664.00	
128	OLATUNJI G. O.	62,822.00	
129	YEMISI OLATINWO	14,741.43	939,023.40
	<b>ADMIN DEPT</b>		
130	SOLAJA FAITH	1632.00	
131	KEHINDE S. O.	109,956.00	
132	RAHEEM R. ADENIKE	2,241.00	
133	MUKAILA AMUSA	17,438 (OVER DEDUCTION)	
134	AKINTAYO KEHINDE	137,700.00	
135	ALIRAT OLAGINJU	2,241.00	
136	OLABISI YUSUFF	18,196.00	
137	DASOLA OLADIPO	13,461.00	
138	B. T. AKINODE	20,196.00	
139	FALADE SUNDAY	(1020) OVER DEDUCTION	
140	TIMOTHY TIJANI	3,460.00	
141	FARAMADE M. KINDE	8,970.00	
142	OYEWOLE ADENOLA	7,692.00	
143	FOLARIN JOSEPH	63,280.00	
144	S. O. AMOJAYI		

160	BOLANLE OLUWALE	92,775.00	
161	F. A. OKETA	22,440.00	
162	DAWODU IYABO	35,119.00	
163	ABDULAH I TIJANI	127,905.00	
164	ADESUYI KEMI	131,580.00	
165	LATIF AKANGBE	33,660.00	
166	MARY O. AYENI	122,400.00	
167	ADESOKAN P. O.	121,900.00	
168	ADEPOJU KEHINDE	12,000.00	
169	ADEYEMI AFOLABI	30,000.00	<b>1,161,954.74</b>
	<b>TOTAL</b>		<b>8,615,126.20</b>

**IBADAN NORTH WEST LOCAL GOVERNMENT**  
**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT**

**STATEMENT OF INDIVIDUAL DEPOSIT BALANCES AS AT DECEMBER 31<sup>ST</sup> 2018**

1.	PAYE	-	7,097,410.00
2.	NULGE	-	6,773,045.67
3.	IMPA	-	5,888,856.00
4.	IMG	-	2,908,225.00
5.	CTCS	-	9,434,539.15
6.	MUSLIM COOP	-	3,835,740.00
7.	ESSENTIAL COMMODITIES	-	136,942.92
8.	MHWUN	-	1,938,711.53
9.	NANNM	-	136,614.98
10.	NUP	-	851,208.58
11.	NACHPN	-	566,547.99
12.	RISING SUN	-	49,915.00
13.	FIRST BANK	-	185,106.89
14.	NUP – PROJECT	-	253,381.93
15.	OTHER DEPOSIT	-	62,294.42
16.	VAT	-	4,923,074.23
17.	TAX	-	9,559,966.74
18.	STAMP DUTY	-	1,415,925.01
19.	DADA OLAWALE	-	800.00
20.	AKINRINOLA SARAH	-	41,140.00
21.	AKANDE ADIJAT	-	(31950) OVER DEDUCTION
22.	OGUNREKUN OLUSEYI	-	7,703.00
23.	RAIMI RONKE	-	92,400.00

## PENSIONER GROSS SALARY.

S/N	MONTH	AMOUNT
1	JUNE 2017	6,772,057.87
2	JULY 2017	6,732,962.09
3	AUGUST 2017	6,655,209.09
4	SEPTEMBER 2017	6,582,962.09
5	OCTOBER 2017	6,811,987.78
6	NOVEMBER 2017	6,808,558.64
7	DECEMBER 2017	6,957,638.31
8	JANUARY 2018	6,926,567.86
9	FEBRUARY 2018	7,184,100.40
10	MARCH 2018	7,604,003.43
11	APRIL 2018	7,701,086.54
12	MAY 2018	7,651,431.42
13	JUNE 2018	7,774,518.44
14	JULY 2018	7,627,515.61
15	AUGUST 2018	7,984,545.01
16	SEPTEMBER 2018	7,960,177.79
		<b>115,535,322.37</b>

## ADHOC STAFF

2018

MONTH	CORPER	SWEEPERS	NPC	DRIVERS	LEAVE BONUS	TOTAL	SEVERANCE ALLOWANCE
Jan.	135,000.00	248,300.00	-	-	23,146.74	406,446.74	5,125,000.00
Feb.	-	-	-	-	1,018,863.22	1,018,863.22	-
Mar.	190,000.00	-	-	30,000.00	-	220,000.00	-
Apr.	-	-	150,000.00	-	-	150,000.00	800,000.00
May	198,000.00	600,000.00	300,000.00	90,000.00	-	1,188,000.00	400,000.00
June	-	300,000.00	450,000.00	30,000.00	9,918,604.83	780,000.00	2,900,000.00
July	99,000.00	-	-	-	-	99,000.00	-
Aug.	107,000.00	900,000.00	450,000.00	105,000.00	-	1,562,000.00	3,600,000.00
Sept.	107,000.00	300,000.00	150,000.00	45,000.00	-	602,000.00	1,950,000.00
Oct.	-	300,000.00	150,000.00	60,000.00	-	510,000.00	1,450,000.00
Nov.	-	595,800.00	595,800.00	60,000.00	-	805,800.00	1,750,000.00
Dec	-	-	150,000.00	60,000.00	-	210,000	2,325,389.13
	836,000.00	3,244,100.00	1,950,000.00	480,000.00	10,976,326.99	7,552,109.55	20,300,389.13



UNION BANK OF NIGERIA PLC PO BOX

HEAD OFFICE (Main Branch), 33 Marina, Lagos  
PMB 2027, Lagos, Nigeria

TEL +234 (01) 271 6500 2

www.unionbank.com

October 22, 2019

The Director of Education, Lagos  
Ibadan North West  
Ondo State  
Ibadan

Dear Sir,

BANK CERTIFICATE OF BALANCE CONFIRMATION

Please find below a certified details of your account balance with Union Bank Plc.  
as at December 31, 2018:

DATE	ACCOUNT NAME	ACCOUNT NO	BALANCE
31-12-2018	IBADAN NORTH WEST LOCAL GOVT STABILISATION ACC. COUNT	0097563977	N34,426,419.84


We appreciate your patronage.

Thank you.

Yours faithfully,

FOR: UNION BANK PLC

  
Adébinpe Kareem

 Demilade Odukoya

Our Reference: UBA/IBD2/OK/00/2019/15

United Bank for Africa

Date: April 15, 2019

The Director of Finance,  
Okebikan North LCDA,  
Eleyele Ibadan,

Dear Sir,

CERTIFICATE OF BALANCE

We write to confirm your account balance as at December 31-  
2018 in the table below.

NAME OF ACCOUNT	ACCOUNT NUMBER	AMOUNT
Okebikan North LCDA	10-168402	28,556,517.99

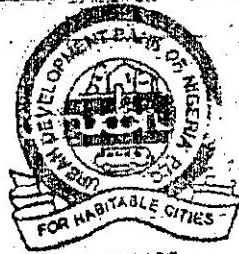
Thank you for the patronage of your highly esteemed LCDA.

Yours Faithfully,

For: UBA PLC - Iwo Road



Certificate No. 467



Number of Shares 500,000

RC 196688

INCORPORATED IN NIGERIA UNDER THE COMPANIES AND ALLIED MATTERS ACT 1990

# Urban Development Bank OF NIGERIA PLC

This is to Certify that IBADAN NORTH WEST LOCAL GOVERNMENT  
of OYO STATE  
is/are the Registered holder(s) of  
500,000 Shares of ₦1 each ₦500,000.00

paid in the above-named Company, subject to the Memorandum and Articles of Association of the Company.

The Corporate Seal of the Company was affixed in the presence of:

Director \_\_\_\_\_

Secretary \_\_\_\_\_

Transfer No \_\_\_\_\_

Examined by: \_\_\_\_\_

On 22ND APRIL 1994

NOTE: The Company will not transfer any share without the production of a Certificate relating to such share which Certificate must be surrendered before any transfer, whether for the whole or any part thereof can be registered or a new Certificate issued in exchange. The shares are transferable in units of one share and are not listed.  
All correspondence regarding this holding should be addressed to the Managing Director, Urban Development Bank of Nigeria Plc, Abuja.



NUMBER OF SHARES OF KOB. EACH

# WEMA BANK PLC

INCORPORATED UNDER THE COMPANIES ORDINANCE (CAP 138)  
INCORPORATION NUMBER RC 575

IBADAN NORTH-WEST LOCAL GOVERNMENT,  
P. M. B. 1651, ONIREKE, IBADAN

*This is to Certify that*

*registered holder(s) of*

TENS THOUSANDS	THOUSANDS	HUNDREDS	TENS	UNITS
FIVE	SEVEN	ONE		FOUR

*Ordinary Shares of Fifty kobo each*

**WEMA BANK PLC**

*subject to the Memorandum and Articles of*

*of the Company.*

*the Common Seal of the Company this*

30

*day of*

06

Director

Secretary

LOCAL BANK CONVERSION AS AT 30-08-2006 (REPLACEMENT)

*one kobo*

This certificate must be surrendered before any transfer of the shares comprised herein can be registered.  
These shares are transferable by units of one share and multiples thereof.  
Correspondence regarding this holding should be addressed to:  
REGISTRARS LIMITED, A GLEVENTIS BUILDING, 42/43 MARINA, P.M.B. 12964, LAGOS.

WR/0268401 T

# OYO STATE SMALL SCALE INDUSTRIES CO. LTD.

(OYSSIC)

No. 2, Adisa Akintoye Street, Leaf Road, Iyaganku, Ibadan, Oyo State of Nigeria

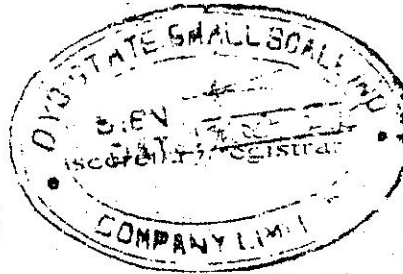
## Dividend Warrant

Date Of Issue  
15. OCT. 20.15  
For The Year

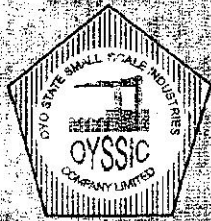
Index per 0015	No Of Shares	Rate Of Dividend Per Share	Interim-final Dividend FINAL	Ended 31st Dec 2014
	1,000,000	30K		
Payable	Dividend Amount	Withholding Tax Deducted	Amount Payable	
2015	300,000.00	30,000.00	N270,000.00	

name & address of shareholders:

IBADAN NORTH WEST LOCAL GOVERNMENT



stamp & signature



NUMBER OF SHARES OF ₦1 EACH

714,285

# OYO STATE SMALL SCALE INDUSTRIES COMPANY LIMITED (OYSSIC)

(INCORPORATED UNDER THE COMPANIES AND ALLIED MATTERS ACT CAP 59, LAWS OF THE FEDERATION OF NIGERIA, 1960)

This is to Certify that

LEADAN NORTH - WEST LOCAL GOVERNMENT

ONIREKE, LEADAN

registered holder(s) of

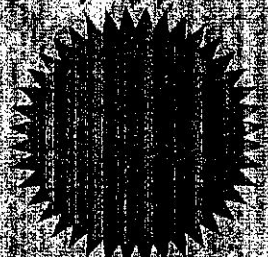
TEN THOUSANDS	THOUSANDS	HUNDREDS	TENS	UNITS
ONE	FOUR	TWO	EIGHT	FIVE

Ordinary Shares of one naira each

Oyo State Small Scale Industries Company Limited (OYSSIC)  
Memorandum and Article of Association of the Company

the Common Seal of the Company this

5TH day of JANUARY 2010

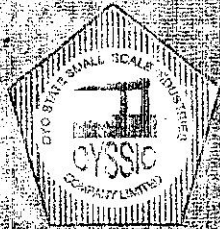


*[Signature]*  
*[Signature]*

*[Signature]*  
Secretary

SHARES MUST BE SURRENDERED BEFORE ANY TRANSFER OF THE SHARES COMPRISED THEREIN CAN BE REGISTERED.  
SHARES ARE TRANSFERABLE IN UNITS OF ONE SHARE AND MULTIPLES THEREOF.  
CORRESPONDENCE REGARDING THIS HOLDING SHOULD BE ADDRESSED TO THE COMPANY SECRETARY,  
Akinloye Street, Lead Road, (Yaganki) Ibadan.





NUMBER OF SHARES OF N1.00 EACH  
285,715

**OYO STATE SMALL SCALE INDUSTRIES COMPANY LIMITED (OYSSIC)**

INCORPORATED UNDER THE COMPANIES AND ALLIED MATTERS ACT CAP 32 LAWS OF THE FEDERATION OF NIGERIA, 1990

This is to Certify that **LEADERS NORTH WEST LOCAL GOVERNMENT**

**OYO STATE,**

is the registered holder(s) of

UNITS	THOUSANDS	HUNDREDS	TENS	UNITS
ONE	FIVE	SEVEN	ONE	FIVE

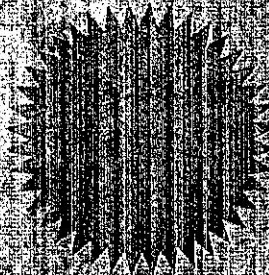
Ordinary Shares of one naira each

in accordance with the Memorandum and Article of Association of the Company.

Witness my hand and the Common Seal of the Company this

25th

day of OCTOBER, 2002



*[Handwritten Signature]*

*[Handwritten Name]*

*[Handwritten Initials]*

Secretary

THIS CERTIFICATE MUST BE SURRENDERED BEFORE ANY TRANSFER OF THE SHARES COMPRISED THEREIN CAN BE REGISTERED. TRANSFERABLE IN UNITS OF ONE SHARE AND MULTIPLES THEREOF. FOR ALL ENQUIRIES REGARDING THIS HOLDING SHOULD BE ADDRESSED TO THE COMPANY SECRETARY, 10, OYO STREET, LEADERS NORTH WEST LOCAL GOVERNMENT, LEADERS.



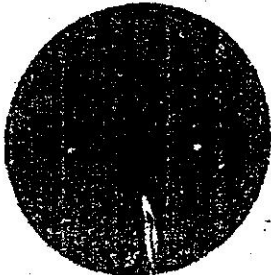
**COMMERCIAL BOND FINANCE AND SECURITIES LIMITED**  
ZARD BUILDING (1st floor), 6, OBAFEMI AWOLowo ROAD, J. ALLEN DUGBE, P. O. BOX 2913, IBADAN.

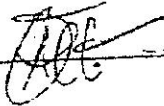

# Investment Certificate

This is to certify that IBADAN NORTH - WEST LOCAL GOVERNMENT.  
ONIKOKE - IBADAN.

INVESTED IN THE COMM-BOND FUND INVESTMENT AND MANAGEMENT  
TO THE TUNE OF ₦1,000,000.00 (ONE MILLION Naira ONLY)

UNDER THE COMMON SEAL OF THE COMPANY  
ON THE 14TH DAY OF JANUARY, 19 93



  
\_\_\_\_\_  
\_\_\_\_\_  


DIRECTORS

TREASURY OFFICER

NOTE: This Certificate is solely in recognition of your participation in the scheme.