

IBARA PA EAST LOCAL GOVERNMENT,

ERUWA

YEAR 2019

GENERAL PURPOSE FINANCIAL
STATEMENT

IBARAPA EAST LOCAL GOVERNMENT, ERUWA

GENERAL PURPOSES FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTES TO THE ACCOUNT

The Financial Statement is prepared under the historical cost convention. The cash basis of accounting which recognized revenue when cash is received and expenditure when cash is paid, this form the basis 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 in 2019 fiscal year alone. It included the payment of retentions in respect of projects in the previous accounting periods and even few out right payments for projects that has been carried out in the previous financial year but were not paid for.

INVESTMENT:

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

ADVANCES:

The advances figure comprises the balance in the accounts of individual staff in respect of the vehicle refurbishing loan granted to the established staff. Also, included is the pension allowance paid to the Local Government retirees on behalf of the Local Government Pension board, which are yet to be settled as at the end of this financial year.

DEPOSIT:

The deposit represents the Local Government indebtedness to other Local Governments in the State in form of deduction made from salaries of staff in respect of loan brought from such Local Government on transfer which the Local Government has not remitted to such Local Governments. Also included is the 5%

STATEMENT NO 2
IBARAPA EAST LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019.

	NOTES	CURRENT YEAR 2019 (Nm)	PREVIOUS YEAR 2018 (Nm)
CASH FLOW FROM OPERATING ACTIVITIES			
RECEIPTS			
Internally Generated Revenue		23,026,486.02	8,285,428.92
10% State IGR		14,297,072.95	31,453,560.49
VAT		191,236,715.01	366,087,211.10
Statutory Allocations		418,265,989.28	515,402,226.16
Miscellaneous/Excess Crude Oil/Paris Club		125,000,000.00	150,000,000.00
TOTAL RECEIPTS		771,826,263.26	1,071,228,426.67
PAYMENTS			
Personnel Emolument	16	304,463,970.37	294,121,590.12
Education & Social Services	22	45,372,105.14	31,205,000.00
Works and Housing	21	70,520,853.69	22,381,312.25
Medical and Health	20	59,224,611.44	6,395,760.00
Environmental Health	20	25,103,366.58	7,778,600.00
Administrative and General Services	19	131,715,774.34	27,544,247.36
Budget	19	4,693,132.56	3,344,291.35
Finance and Supplies	19	90,371,013.95	164,489,542.32
Agric and Natural Resources	23	8,989,575.30	2,982,200.00
Politicians	24	32,453,421.32	20,754,548.86
Internal Audit	19	2,139,152.08	1,532,900.00
Head of Local Government Admin (HLGA)	19	7,302,700.00	5,682,600.00
TOTAL PAYMENTS		782,349,676.70	1,028,299,618.81
Cash Flow from Operating Activities		(10,523,413.44)	
Advance	3	231,273,413.89	231,273,413.89
Deposit	5	30,098,736.38	37,700,998.16
Net Cash Flow from Operating Activities		250,848,736.83	261,372,150.27
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase/Construction of Assets	25	(265,815,826.50)	0.00
Interest received from fixed deposit	12	(6,969,271.09)	548,920.12
Proceeds from Sales of Assets			
Net Cash Flow from Investing Activities		(272,785,097.59)	
CASH FLOW FROM FINANCING			

STATEMENT NO 3
IBARAPA EAST LOCAL GOVERNMENT COUNCIL
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019.

	NOTES	CURRENT YEAR 2019 (Nm)	PREVIOUS YEAR 2018 (Nm)
ASSETS			
Cash at Bank	1	71,605,459.51	102,452,604.40
Cash in Hand			64,847.62
Stabilization Fund Account	4	86,885,810.92	37,522,079.72
Investments	2	42,001,989.00	
Advances	3	231,273,413.89	231,273,413.89
		431,766,673.32	
LIABILITIES			
Deposits	5	30,098,736.38	37,700,998.16
Loans			0.00
General Revenue Balance		401,667,936.94	333,611,967.47
		431,766,673.32	

STATEMENT NO 4
IBARAPA EAST LOCAL GOVERNMENT COUNCIL
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST
DECEMBER, 2019.

ACTUAL PREVIOUS YEAR NM 2018		NOTES	BUDGET CURRENT YEAR NM 2019	ACTUAL CURRENT YEAR NM 2018
	Opening		0.00	0.00
	ADD: REVENUE			
0.00	Rates	8	0.00	0.00
5,052,314.00	Fines, Fees & Licenses	9	16,520,300.00	4,454,664.00
1,912,736.00	Earning & Sales	10	3,297,700.00	5,457,600.00
644,600.00	Rent on Government Property	11	752,900.00	173,700.00
592,488.98	Interest & Dividend	12	800,000.00	7,679,848.95
82,890.00	Taxes	7	278,000.00	123,470.00
972,252,105.08	Statutory Allocation	15	1,290,000,000.00	748,799,777.24
0.00	Grants (Pension)		0.00	1,348,078.72
0.00	Miscellaneous Revenue	14	0.00	3,789,124.35
	TOTAL REVENUE	(a)	1,311,648,900.00	771,826,263.26
	LESS: EXPEND			
32,135,091.32	Office of Chairman	24	42,442,126.27	21,583,170.84
1,532,900.00	Internal Audit Unit	19	4,776,437.60	2,139,152.08
27,544,247.36	Administrative Department	19	140,378,060.13	131,715,774.34
164,489,542.32	Finance and Supplies	19	60,513,489.60	43,168,105.92
31,205,000.00	Educ. and Social Services	22	73,876,237.17	45,372,105.14
6,395,760.00	Medical and Health	20	62,262,650.90	59,224,611.44
2,982,200.00	Agricultural and Natural	23	16,474,692.87	8,989,575.30
22,381,312.25	Works and Housing	21	80,475,713.76	70,520,853.69
3,344,291.35	Planning and Research	19	10,013,928.80	4,693,132.56
7,778,600.00	Environmental Health	20	47,634,368.16	25,103,366.58
5,682,600.00	Head of Local Govt. Admin	19	5,261,354.92	7,302,700.00
437,087,775.35	Capital	25	408,852,000.00	265,815,826.50

Statement No. 5

Statement of Actual Expenditure for the year ended 31st December, 2019

DEPARTMENTS	AMOUNT #			AMOUNT
Office of the Chairman	23,722,322.92	110101	Statutory Allocation	418,265,989.28
The Secretary	1,270,250.48	110102	Share of Vat	191,236,715.01
Legislative	9,600,000.00	110103	Paris Club Refund	125,000,000.00
H L G A	7,302,700.00	110104	10% State Govt. IGR	14,297,072.95
Personnel Management	131,715,774.34	120101	Personal Taxes	123,470.00
Finance & Supplies	43,168,105.92		License – General	
Pensioners	47,202,908.03	120201	Fees – General	4,454,664.00
			Fines – General	
Education & S/ Services	45,372,105.14	120204	Sales of Assets	
			Earnings	5,457,600.00
Medical & Health Services	59,224,611.44	120205	Rent of Assets	
Agric. & Natural Resources	8,989,575.30	120206	Rent on Land & Others	173,700.00
Works, Housing & Land	70,520,853.69	120207	Investment income	
B, P & S	4,693,132.56	120208	Interest Earned	7,679,848.95
Environmental Services	25,103,366.58	120209	Expenditure Recovery	3,789,124.35
		120211		
Office of the Chairman	-	120212		
The Secretary	-	14070103		
Legislative	-			
H L G A	-			
Personnel Management	-			
Finance & Supplies	-			
Education & S/ Services	14,201,800.00			
Medical & Health Services	13,313,500.00			
Agric. & Natural Resources	31,910,160.00			
Works, Housing & Land	174,200,266.50			
B, P R & S	-			
Environmental Services	32,190,100.00			
Surplus Balance	26,776,651.64			
Total	770,478,184.54			770,478,184.54

Statement No. 6

Statement of Actual Expenditure for the year ended 31st December, 2019

DEPARTMENTS OVERHEAD & P.E	AMOUNT ₹	MONTH	AMOUNT
Office of the Chairman	23,722,322.92	January	81,005,184.09
The Secretary	1,270,250.48	February	93,001,205.85
Legislative	9,600,000.00	March	85,403,780.80
H L G A	7,302,700.00	April	197,584,741.81
Personnel Management	131,715,774.34	May	86,846,368.13
Finance & Supplies	90,371,013.95	June	26,250,085.86
Education & S/ Services	45,372,105.14	July	34,897,194.29
Medical Services	59,224,611.44	August	26,289,879.75
Agric. & Natural Resources	8,989,575.30	September	26,863,548.51
Works, Housing & Land	70,520,853.69	October	28,903,849.08
B, P R & S	4,693,132.56	November	27,852,108.66
Environmental Services	25,103,366.58	December	28,803,549.08
CAPITAL EXPENDITURE			
Office of the Chairman	-		
The Secretary	-		
Legislative	-		
H L G A	-		
Personnel Management	-		
Finance & Supplies	-		
Education & S/ Services	14,201,800.00		
Medical Services	13,313,500.00		
Agric. & Natural Resources	31,910,160.00		
Works, Housing & Land	174,200,265.50		
B, P R & S	-		
Environmental Services	32,190,100.00		
Total	743,701,532.90		743,701,532.90

**IBARAPA EAST LOCAL GOVERNMENT ERUWA
2019 GENERAL PURPOSE FINANCIAL STATEMENT**

Notes to the Accounts

Note 1

Cash and Bank Balance as at 31st December, 2019

		Main ₦	LCDA	TOTAL
Bank Balances	=	70,408,196.56	1,197,262.95	71,605,459.51
Cash Balance	=	-	-	-
Total	=			<u>71,605,459.51</u>

Note 2

The shareholders accounts and clearing house number C36159631P showed a sum of ₦42,001,989 as the amount of investment of Ibarapa East Local Government as attached.

Note 3

Advances as at 31st December, 2018

	₦
1. Pensioners (LGSPB)	218,221,111.07
2. Staff Refurbishing Loan	<u>13,052,302.82</u>
Total	<u>231,273,413.89</u>

Note 4

Stabilization Account of main local government and LCDA with Polaris and Union Banks stood at ₦86,885,810.92

Note 5

Deposit Account of the local government as at 31st December, 2019 was

₦30,098,736.38

Note 7

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL REVENUE FOR THE YEAR 2019

ECONOMIC CODE	REVENUE ITEMS	AMOUNT ORIGINAL APPROVED IN ESTIMATE 2019	ACTUAL AMOUNT COLLECTED 2019
120101	TAXES		
12010101	Community Tax Poll Tax	110,000.00	26,080.00
12010109	Arrears of Community Poll Tax	18,000.00	10,000.00
1200728	Oath		17,500.00
12010104	Stamp Duty	-	-
12010106	Development of Tax Levy	150,000.00	54,890.00
12010108	Cattle Tax (Livestock)	0.00	15,000.00
12010107	Other Special Service Taxes	0.00	0.00
	Arrears of Other Tax	0.00	0.00
	TOTAL TAX REVENUE	278,000.00	123,470.00

Note 8

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL REVENUE FOR THE YEAR 2019

ECONOMIC CODE	REVENUE ITEMS	AMOUNT ORIGINAL APPROVED IN ESTIMATE 2019	ACTUAL AMOUNT COLLECTED 2019
	RATES		
12020481	Tenement Rate	0.00	0.00
	Penalty on Tenement Rate	0.00	0.00
	Arrears of Tenement Rate	0.00	0.00
12020901	Ground Rent	0.00	0.00
	Federal Govt Grant in Lieu of Tenement Rate	0.00	0.00
12020731	State Govt in Lieu of Tenement Rate	0.00	0.00
	TOTAL	0.00	0.00

Note 9

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL REVENUE FOR THE YEAR 2019

ECONOMIC CODE	REVENUE ITEMS	AMOUNT ORIGINAL APPROVED IN ESTIMATE 2019	ACTUAL AMOUNT COLLECTED 2019
	FINES, FEES & LICENSES		
	Towing of Vehicle Fines and Fees	0.00	0.00
12020	Bicycle License Fees	0.00	0.00
12020132	Motorcycle License Fees L	300,000.00	0.00
12020137	Hacking Permit Fees L	200,000.00	77,500.00
12020120	Bus Commercial Vehicle Tax fees E	0.00	0.00
	Earning from Driving Test Fees	0.00	0.00
12020137	Liquor License Fees L	400,000.00	0.00
	Palm Wine Taper/Sellers Fees	0.00	0.00
12020131	Naive Liquor License Fees	0.00	0.00
	Bakery / Cigarette Licence Fees	0.00	0.00
12020120	Squatter/Hawker Per Fees L	300,000.00	253,400.00
12020124	Slaughter Fees L	0.00	0.00
12020124	Abattoir Fees L	100,000.00	5,000.00
	Eating House License Fees	0.00	0.00
	Kiosk License Fees	0.00	0.00
	Bake House Fees	0.00	0.00
	Registration of Meat Van Fees	0.00	0.00
12020116	Cattle Dealer's License Fees	100,000.00	20,000.00
12020117	Dried Fish / Dried Meat Licence Fee	0.00	0.00
12020150	Cold Room License Fees	0.00	0.00
	Butchers License Fees	0.00	0.00
	Auctioner Licence Fees	0.00	0.00
	Gold Smith & Gold Seller License Fees	0.00	0.00
12020121	Haunting Licence Fees	0.00	0.00
12020418	Marriage Registration Fees	360,000.00	742,000.00
12020426	Entertainment, Drumming & court Temporary Booth Permit Fees including blocking of Roads	40,000.00	6,144.00
	Control of Noise Permit Fees	0.00	0.00
	Genetrographic Bic Fees	0.00	0.00
12020493	Naming of Street Fees	500,000.00	60,000.00
	Mobile Sales & Promotion	0.00	0.00
	Tent of Sea Beach Permit	0.00	0.00
12020105	Radio & Television License Fees	280,000.00	34,570.00

Note 9 contd

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL REVENUE FOR THE YEAR 2019

ECONOMIC CODE	REVENUE ITEMS	AMOUNT ORIGINAL APPROVED IN ESTIMATE 2019	ACTUAL AMOUNT COLLECTED 2019
	Night Soil Dispo Depot Fees	0.00	0.00
	Registration of Septic Tank	0.00	0.00
	Registration of Meat Van Fees	0.00	0.00
	Impounding of Animal Fee	0.00	0.00
	Pest Control and Disinfectant Charges	0.00	0.00
12020443	Birth & Death Registration License	250,000.00	36,000.00
	Burial Fees	0.00	0.00
	Vault Fee	0.00	0.00
	Dispensary and Maternity Centre	0.00	4,600.00
12020441	Laboratory Text Fees	1,000,000.00	12,100.00
12020505	Earning from Environmental Sanitation Services	90,300.00	4,000.00
12020417	General Contractor Registration Fees	0.00	0.00
12020427	Tender Fees	0.00	0.00
	Sand Dredging Fee	0.00	0.00
	Minor Industry Licence Fees	0.00	0.00
12020404	Trade Licence Fees	0.00	0.00
	Minor Industry License Fees	0.00	0.00
	Sand. Grants, B179 Iron Awrwea	0.00	0.00
	Pit Sewing Licence Fees	0.00	0.00
12020138	Forestry & Fuel Exploitation	0.00	0.00
12020451	Selling of Tree Fees	0.00	0.00
12020449	Sawmill Licence Fees	0.00	0.00
12020122	Produce buying Fees including levy on Food Stuff Trade	800,000.00	695,450.00
	Rice Mill cassava Grinding Fees	0.00	0.00
	Ingredient grinding License Fees	0.00	0.00
	Comm. Mill Grinding License Fees	0.00	0.00
	Printing Spraying & Sign Writing Workshop License Fees	0.00	0.00
	Paint, Spraying and Sign - Writing Workshop	0.00	0.00
	Photo Studio License Fees	0.00	0.00
	Welding Machine Fees	0.00	0.00
12020478	Electrical Radio & Television Workshop Fees	0.00	0.00

Note 9 contd

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL REVENUE FOR THE YEAR 2019

ECONOMIC CODE	REVENUE ITEMS	AMOUNT ORIGINAL APPROVED IN ESTIMATE 2019	ACTUAL AMOUNT COLLECTED 2019
	Registration of Laundreis and Car Wash	0.00	0.00
	Cloth Drivers Licence Fee	0.00	0.00
	Motor Mech. & Wash Depot License fees	0.00	0.00
	Building Materials License Fees	0.00	0.00
	Photostat Typing Institute Fees	0.00	0.00
12020113	Block Making Machine Fees	0.00	0.00
	Sewing Institute License Fees	0.00	0.00
	Hair dressing/Barbing Saloon License Fees	0.00	0.00
	Local Hair Barbing Plaiting License Fees	0.00	0.00
12020721	Advertisement Rate License Fees	0.00	0.00
	Workshop Receipt	0.00	0.00
12020604	Sale of Unserviceable Store	0.00	0.00
	Hair Charges	0.00	0.00
	Sales of Stores	0.00	0.00
	Mortgage Sub	0.00	0.00
	Approval of Building Plans	0.00	0.00
	Customary Right of Occupancy Fees	0.00	0.00
	Commission on Transfer of Plots	0.00	0.00
	Opening of Residential Roads	0.00	0.00
	Petrol Filling Station	0.00	0.00
	Fixed of Movable Temporary Structures	0.00	0.00
12020453	Application Forms	400,000.00	7,500.00
12020905	Lease/Rent of Industrial Plots	0.00	0.00
	Lease of Residential Plots	0.00	0.00
	Lease of Commercial Plots	0.00	0.00
	Lease of Nursery Site	0.00	0.00
	Lease of place of Workshop	0.00	0.00
12020481	Document for Allocation Plots	500,000.00	0.00
12020126	Hire of Tractor	3,600,000.00	522,000.00
12020732	Hiring of Grader / Borehole Drilling Machine	3,800,000.00	0.00
12020703	Fees from Vehicle conveying & Gravel	0.00	0.00

Note 10

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL REVENUE FOR THE YEAR 2019

ECONOMIC CODE	REVENUE ITEMS	AMOUNT ORIGINAL APPROVED IN ESTIMATE 2019	ACTUAL AMOUNT COLLECTED 2019
	EARNINGS & SALES		
	Market Fees and Charges	0.00	0.00
12020454	Motor Park Fees and Charges	600,000.00	75,000.00
12020806	Shop and Shopping Centre	752,900.00	0.00
	Cattle Markets	0.00	0.00
	Abattoir Slaughter House	0.00	0.00
	Proceed from Sales of Consumer Goods	0.00	0.00
	Transport Earning Services	0.00	0.00
	Earning from Industrial undertakings	0.00	0.00
12020711	Earning from other Commercial undertakings	100,000.00	53,600.00
12020609	Sales of farm Produce	200,000.00	49,000.00
12020628	Sales of Tractors/Implements	1,646,800.00	5,260,000.00
12020707	Earnings from Medical	100,000.00	20,000.00
	TOTAL	3,399,700.00	5,457,600.00

Note 11

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL REVENUE FOR THE YEAR 2019

ECONOMIC CODE	REVENUE ITEMS	AMOUNT ORIGINAL APPROVED IN ESTIMATE 2019	ACTUAL AMOUNT COLLECTED 2019
	RENT ON GOVERNMENT PROPERTY		
12020801	Rent on Local Government Quarters	0.00	0.00
	Rent of other Local Government Buildings	0.00	0.00
	Rent on other Local Government Properties	0.00	0.00
12020806	Rent on Shops	752,900.00	163,700.00
12020903	Rent on Premium on Allocation of land		10,000.00
	TOTAL 1005	752,900.00	173,700.00

Note 12

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL REVENUE FOR THE YEAR 2019

ECONOMIC CODE	REVENUE ITEMS	AMOUNT ORIGINAL APPROVED IN ESTIMATE 2019	ACTUAL AMOUNT COLLECTED 2019
	INTEREST & DIVIDEND		
12021203	Interest on Vehicle & Motorcycle Advance	0.00	7,616.74
12021208	Interest on Loan to Parastatal & Limited Liability	0.00	0.00
12021102	Dividends on Investment	0.00	0.00
12021205	Interest on Staff Housing and other Loans	0.00	0.00
12021103	Interest on Fixed Deposit and Savings Accounts	0.00	6,969,271.09
12021210	Bank Interest	800,000.00	702,961.12
	TOTAL	800,000.00	7,679,848.95

Note 13

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL REVENUE FOR THE YEAR 2019

ECONOMIC CODE	REVENUE ITEMS	AMOUNT ORIGINAL APPROVED IN ESTIMATE 2019	ACTUAL AMOUNT COLLECTED 2019
	GRANTS		
13020301	Grant from State Government	0.00	0.00
	Grant from Federal Government	0.00	0.00
	Other Grants	0.00	0.00
	Reimbursement of Pension Allowance	0.00	0.00
	TOTAL	0.00	0.00

Note 14

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL REVENUE FOR THE YEAR 2019

ECONOMIC CODE	REVENUE ITEMS	AMOUNT ORIGINAL APPROVED IN ESTIMATE 2019	ACTUAL AMOUNT COLLECTED 2019
	MISCELLENOUS		
	Mortuary Hears and Cementary Earning	0.00	0.00
	Payment in Liu of Resignation Notices	0.00	0.00
	Unclaimed Deposit	0.00	0.00
	Miscellaneous	0.00	0.00
14070103	Recovery (Expenditure and other fund)	0.00	3,789,124.35
	TOTAL	0.00	3,789,124.35

Note 15

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL REVENUE FOR THE YEAR 2019

ECONOMIC CODE	REVENUE ITEMS	AMOUNT ORIGINAL APPROVED IN ESTIMATE 2019	ACTUAL AMOUNT COLLECTED 2019
22000100100	STATUTORY ALLOCATION		
11010101	Allocation Statutory Allocation	430,000,000.00	415,548,166.29
11010104	JAAC Special Allocation	0.00	2,717,822.99
11010201	Value added Tax (VAT)	360,000,000.00	191,236,715.01
11010105	10% State IGR	100,000,000.00	14,297,072.95
11030301	Excess Crude Oil/Special Allocation	400,000,000.00	125,000,000.00
	TOTAL	1,290,000,000.00	748,799,777.24

Note 16

**IBARAPA EAST LOCAL GOVERNMENT ERUWA
2019 GENERAL PURPOSE FINANCIAL STATEMENT
ANALYSIS OF PERSONAL EMOLUMENTS**

Administrative Code	Departments	Amounts
011100100101	Office of the Chairman	5,782,770.84
011118300101	Internal Audit Unit	1,763,152.08
011101300100	The Secretary	1,175,250.48
011200100100	The Council	9,600,000.00
012500100100	H L G A	4,715,000.00
12500100100	Personnel Management	89,499,918.72
22000100100	Finance & Supplies	20,680,271.28
55100300100	Education & S/ Services	33,721,428.08
021500100101	Agric. & Natural Resources	5,584,971.90
52100100100	Medical Services	55,847,930.87
23400100100	Works, Housing & Land	56,160,439.51
2200300100	B, P R & S	2,872,200.06
53500100100	Environmental	17,060,636.55
Total		304,463,970.37

Note 17

ANALYSIS OF OVERHEAD

Administrative Code	Departments	Amounts
021500100101	Agric. & Natural Resources	3,404,603.40
23400100100	Works, Housing & Land	14,360,414.18
55100300100	Education & S/ Services	11,650,677.05
52100100100	Medical Services	3,376,680.57
53500100100	Environmental Services	8,042,730.03
Total		40,835,105.23

Note 18

ANALYSIS OF OVERHEAD (GENERAL NATURE)

Administrative Code	Departments	Amounts
011100100101	Office of the Chairman	15,800,400.00
011118300101	Internal Audit Unit	376,000.00
011101300100	The Secretary	95,000.00
011200100100	The Council	-
012500100100	H L G A	2,587,700.00
12500100100	Personnel Management	42,215,855.62

Note 19

**IBARAPA EAST LOCAL GOVERNMENT ERUWA
2019 GENERAL PURPOSE FINANCIAL STATEMENT**

Department	P.E & Overhead	Amount
Admin & General Services	89,499,918.72 42,215,855.62	131,715,774.34
Finance & Supplies and Pensioners	20,680,271.28 22,487,834.64 47,202,908.03	90,371,013.95
Internal Audit	1,763,152.08 376,000.00	2,139,152.08
B.P.R & S	2,872,200.06 1,820,932.50	4,693,132.56
H.L.G.A	4,715,000.00 2,587,700.00	7,302,700.00
Total		236,221,772.93

Note 20

HEALTH & ENVIRONMENTAL SERVICES

Department	P.E & Overhead	Amount
Primary Health Care	55,847,930.87 3,376,680.57	59,224,611.44
Environmental Health Services	17,060,636.55 8,042,730.03	25,103,366.58
Total		84,327,978.02

Note 21

WORKS AND HOUSING

Department	P.E & Overhead	Amount
Works and Housing	56,160,439.51 14,360,414.18	70,520,853.69
Total		70,520,853.69

Note 22

EDUCATION AND SOCIAL SERVICES

Department	P.E & Overhead	Amount
Education & Information Unit	33,721,428.08 11,650,677.06	45,372,105.14
Total		45,372,105.14

Note 23

AGRICULTURE & NATURAL RESOURCES

Department	P.E & Overhead	Amount
------------	----------------	--------

Note 24

ANALYSIS OF OVERHEAD POLITICIAN

Department	P.E & Overhead	Amount
Office of the Chairman	5,782,770.84	21,583,170.84
	15,800,400.00	
Secretary to the LG	1,175,250.48	1,270,250.48
	95,000.00	
Legislative House	9,600,000.00	9,600,000.00
Total		32,453,421.32

Note 25

ANALYSIS OF CAPITAL PROJECTS

Department	Amount
Politicians	-
Admin & Gen. Services	-
Agriculture & Natural Resources	31,910,160.00
Works and Housing	174,200,266.50
Finance & Supplies	-
B.P R & S	-
Education	14,201,800.00
P.H.C.	13,313,500.00
Environment Health Services	32,190,100.00
Total	265,815,826.50

IBARAPA EAST LOCAL GOVERNMENT ERUWA SUMMARY OF 2019 REVENUE

ECONOMIC CODE	DESCRIPTION	PAGES	BUDGET (CURRENT)	ACTUAL CURRENT YEAR NM 2019
120102	Taxes		278,000.00	123,470.00
12020481	Rates		0.00	0.00
120205	Local Govt. Fines, Fess & Licenses		24,202,100.00	4,454,664.00
120207	Earning from Commercial Industries		6,075,600.00	5,457,600.00
12020906	Rent on Local Government Property		1,204,300.00	173,700.00
120211	Interest Payment, Dividend Interest Receivable		800,000.00	7,679,848.95
120212	Reimbursement of Pension		0.00	1,348,078.72
	Miscellaneous		0.00	3,789,124.35
	Statutory Allocation		1,290,000,000.00	748,799,777.24
			1,322,560,000.00	771,826,263.26

IBARAPA EAST LOCAL GOVERNMENT ERUWA
GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019
DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2019	FINAL APPROVED PROVISION, 2019	ACTUAL EXPEND. 2019
11100100100				
	(1) Chairman	6,165,012.47	6,165,012.47	2,990,077.64
	(1) Vice Chairman Political	4,800,000.00	4,800,000.00	2,216,000.00
	Supervisors	23,200,000.00	11,600,000.00	0.00
	Chief of Staff	0.00	0.00	0.00
	(1) Chairman's P. A. GL. 08	3,000,000.00	3,000,000.00	323,860.00
	(1) Vice Chairman Personal Assistant GL. 06	627,114.00	627,114.00	252,833.20
	Personal Assistant to Supervisors	0.00	0.00	0.00
	Political Advisers	0.00	0.00	0.00
	Zonal Special Assistant	-	0.00	0.00
	L I O	-	0.00	0.00
	Adhoc Staff	0.00	0.00	0.00
	Domestic Servant Allowance	0.00	0.00	0.00
	Entertainment Allowance	0.00	0.00	0.00
	Transport Allowance	0.00	0.00	0.00
	Rent Allowance	0.00	0.00	0.00
	Utility Allowance	0.00	0.00	0.00
	Meal Subsidy	0.00	0.00	0.00
	Constituency Allowance	0.00	0.00	0.00
	TOTAL	37,792,126.47	26,192,126.47	5,782,770.84

IBARAPA EAST LOCAL GOVERNMENT ERUWA
GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019
DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2019	FINAL APPROVED PROVISION, 2019	ACTUAL EXPEND. 2019
11118300101				
	Assistant Chief Accountant GL 13	1,753,637.60	1,753,637.60	718,286.16
	Accountant Grd I GL 09	0.00	0.00	0.00
	Higher Executive Officer GL 08/ GL 09	0.00	0.00	0.00
	Assistant Executive Officer GL 06	0.00	0.00	0.00
	Sub Total	1,753,637.60	1,753,637.60	718,286.16
	Rent Allowance	134,400.00	134,400.00	287,314.50
	Transport Allowance	122,000.00	122,000.00	114,925.80
	Utility Allowance	52,500.00	52,500.00	48,364.08
	Meal Subsidy	52,500.00	52,500.00	71,828.58
	Fringe Benefit	361,400.00	361,400.00	522,432.96
	TOTAL	2,476,437.60	2,476,437.60	1,763,152.08

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019 DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2019	FINAL APPROVED PROVISION, 2019	ACTUAL EXPEND. 2019
11101300100	SECRETARY TO THE LOCAL GOVERNMENT			
	Secretary to the Local Government	2,880,000.00	2,880,000.00	0.00
	Personal Assistant to LG Secretary	0.00	0.00	0.00
	Sub Total	2,880,000.00	0.00	1,175,250.48
	Domestic Servant Allowance	0.00	0.00	0.00
	Entertainment Allowance	0.00	0.00	0.00
	Transport Allowance	0.00	0.00	0.00
	Rent Allowance	0.00	0.00	0.00
	Meal Subsidy	0.00	0.00	0.00
	TOTAL	2,880,000.00	2,880,000.00	1,175,250.48

IBARAPA EAST LOCAL GOVERNMENT ERUWA
GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019
DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2019	FINAL APPROVED PROVISION, 2019	ACTUAL EXPEND. 2019
12500100100	CUSTOMARY COURT			
	Senior Executive Officer GL 09	0.00	0.00	0.00
	(2) Clerical Officer GL 05	0.00	0.00	0.00
	(2) Messenger GL 02	0.00	0.00	0.00
	SUB TOTAL	0.00	0.00	0.00
	Fringe Benefits	0.00	0.00	0.00
		0.00	0.00	0.00

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019 DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2019	FINAL APPROVED PROVISION, 2019	ACTUAL EXPEND. 2019
11200100100	LEGISLATIVE			
	Leader of the House	2,880,000.00	2,880,000.00	9,600,000.00
	Deputy Leader of the House	2,880,000.00	2,880,000.00	0.00
	Majority Leader	2,880,000.00	2,880,000.00	0.00
	Minority Leader	2,880,000.00	2,880,000.00	0.00
	Chief Whip	2,880,000.00	2,880,000.00	0.00
	Other Councillors	23,609,327.56	23,609,327.56	0.00
	Personal Assistants	5,000,000.00	5,000,000.00	0.00
	Legislative Assistant	5,000,000.00	5,000,000.00	0.00
	SUB TOTAL	48,009,327.56	48,009,327.56	0.00
	Domestic Servant Allowance	0.00	0.00	0.00
	Entertainment Allowance	5,000,000.00	5,000,000.00	0.00
	Transport Allowance	0.00	0.00	0.00
	Rent Allowance	0.00	0.00	0.00
	Utility Allowance	0.00	0.00	0.00
	Meal Subsidy	0.00	0.00	0.00
	Constituency Allowance	0.00	0.00	0.00
	Councillors	0.00	0.00	0.00
	TOTAL	53,009,327.57	53,009,327.57	9,600,000.00

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019 DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2019	FINAL APPROVED PROVISION, 2019	ACTUAL EXPEND. 2019
	PERSONNEL MANAGEMENT			
	Director of Admin & General Services GL 16	1,746,889.76	1,746,887.76	762,343.02
	(1) Dep. Dir. of Pers. Management GL 15 (HAP)	1,601,287.20	1,601,287.20	718,286.10
	Assistant Chief Admin Officer GL 13	684,241.56	684,241.56	686,692.94
	Principal Administrative Officer GL 12 (GD)	1,244,753.76	1,244,753.76	2,022,884.84
	(1) Snr. Adm. Officer GL 10	1,082,199.36	541,099.61	268,745.31
	(1) Adm. Officer 1 GL 09	0.00	939,712.32	268,745.15
	Chief Executive Officer GL 14	1,502,219.52	1,502,219.52	646,647.93
	Assistant Chief Executive Officer GL 13	1,368,483.12	1,368,483.12	876,677.89
	Principal Executive Officer I GL 12	622,376.88	622,376.88	1,134,810.08
	(5) PEO II GL 10	1,082,199.36	1,082,199.36	677,084.63
	(5) Senior Executive Officer GL 09	939,712.32	939,712.32	834,789.64
	(1) HEO GL 09 / GL 08	1,986,470.40	1,986,470.40	2,096,279.32
	(17) EO (GD) GL 07	1,573,347.60	1,573,347.60	1,774,138.44
	(10) AEO GL 06	1,389,525.12	1,389,525.12	273,564.90
	(1) CS GL 9	939,712.32	939,712.32	1,696,088.96
	(24) Prin Sec Asst 1 GL 10	1,409,568.47	1,409,568.47	1,421,450.16
	Prin Sec Asst II GL 09	1,409,568.47	1,409,568.47	806,269.56
	(2) Snr Sec Assistant I GL GL 08	1,589,176.34	1,589,176.34	674,264.96
	Snr Asst Secretary II GL 07	629,339.04	629,339.04	126,066.30
	Secretary Assistant GL 06	463,175.04	463,175.04	
	(9) Chief Clerical Officer GL 07	4,664,041.35	4,664,041.36	6,137,022.89
	(11) Asst Chief Clerical Officer GL 06	1,621,112.64	1,621,112.64	432,618.30
	Senior Clerical Officer GL 05	1,658,283.40	658,283.00	396,059.35
	(3) Chief Motor Driver/Mech GL 07	2,017,356.16	2,017,356.16	728,855.33

IBARAPA EAST LOCAL GOVERNMENT ERUWA
GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019
DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2019	FINAL APPROVED PROVISION, 2019	ACTUAL EXPEND. 2019
12500100100				
	Chief Motor Driver/Mech GL. 06	877,711.20	877,711.20	347,444.82
	Motor Driver GL 04	1,156,800.24	1,156,800.24	158,740.68
	Head Security Guard GL.06	694,762.20	694,762.20	225,414.60
	Senior Security Guard GL 05	828,574.08	828,574.08	202,126.20
	Head Watchmen GL 03/04	2,395,960.60	2,395,960.60	855,810.96
	Head Messenger GL 04	731,470.48	731,470.48	593,412.39
	Fringe Benefit	24,639,449.06	24,639,449.06	24,322,583.07
	Adhoc Staff	51,000,000.00	50,000,000.00	35,334,000.00
	TOTAL	115,521,769.05	113,948,377.23	89,499,918.72

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019

DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2019	FINAL APPROVED PROVISION, 2019	ACTUAL EXPEND. 2019
	FINANCE AND SUPPLIES			
22000100100	Director of Finance GL 16	1,046,887.76	1,360,954.09	800,643.60
	Deputy Dir. of Finance GL 15	1,613,287.60	2,097,273.88	680,602.68
	Chief Accountant GL 14	1,047,276.11	1,361,458.94	250,285.92
	Asst. Chief Accountant GL 13	1,368,483.12	1,779,028.26	1,073,942.23
	Principal Accountant GL 12	1,244,753.76	1,618,179.89	539,757.34
	Senior Accountant GL 10	1,623,299.04	2,110,288.75	480,191.52
	Accountant, GL 09	1,409,568.48	1,832,439.02	1,374,860.08
	accountant II, GL 08	794,588.16	1,032,964.61	0.00
	Chief Executive Officer GL 14	1,244,753.76	1,618,179.88	469,465.12
	Asst. Chief Exec. Officer GL 13	1,368,482.00	1,779,026.60	214,633.76
	PEO (Accts) GL 12	1,867,130.43	2,427,269.56	0.00
	PEO (Accts) GL 10	2,805,425.00	3,647,052.50	1,652,303.01
	Senior Exec. Officer GL 09	1,879,424.64	2,443,252.03	1,333,849.02
	HEO (Accts) GL 08	3,178,352.64	4,131,858.43	1,292,531.80
	Exec. Officer (Accts) GL 07	2,202,686.64	2,863,492.32	546,451.46
	Principal Store Officer I, GL 12	622,376.81	809,089.85	325,901.98
	Principal Store Officer I, GL 10	610,812.93	610,812.93	0.00
	Snr Store Officer GL 09			143,821.64
	Fringe Benefit	9,992,975.43	9,990,868.06	9,501,030.12
	TOTAL	35,920,564.31	43,513,489.60	20,680,271.28

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2019	FINAL APPROVED PROVISION, 2019	ACTUAL EXPEND. 2019
	COMMUNITY DEVELOPMENT (OFFICER CADRE)			
55100300100	(1) Director. (HAP) GL. 15	946,889.76	946,889.76	801,334.81
	Deputy Director GL. 14	2,736,967.84	2,736,967.84	634,275.05
	Asst Chief Comm. Devp. Officer GL 13	2,489,507.53	2,489,507.53	1,872,170.39
	Prin. Comm. Dev. Officer II GL. 10	1,623,299.04	1,623,299.04	721,804.91
	1	(3) Comm. Dev. Officer I. GL. 09	939,712.32	939,712.32
	Principal Information Officer GL.12	1,623,299.04	1,623,299.04	219,579.29
	Principal Information Officer GL.10	622,376.88	622,376.88	444,751.58
3	Information Officer 11 GL. 09	469,856.16	469,856.16	65,384.37
6	Chief Comm. Dev. Insp. GL. 14	1,362,483.12	1,362,483.12	677,399.40
7	Asst Chief Comm. Dev. Inspector GL. 13	1,362,483.12	1,362,483.12	55,399.28
	Principal Comm. Dev. Insp. GL.12	2,489,505.52	2,489,505.52	1,374,753.90
	Principal Comm. Dev. Insp. GL.10	1,623,299.04	1,623,299.04	1,489,295.03
	Senior Comm. Dev. Insp. GL.09	9,397,123.20	9,397,123.20	5,840,178.34
7	Higher Comm. Dev. Insp. Officer I GL. 08	8,343,175.68	8,343,175.68	1,185,066.86
9	Comm Dev. Insp. Officer I GL 07	314,669.52	314,669.52	965,516.34
	Higher Asst. Information Officer 08	1,000,181.08	1,001,181.08	327,029.46
	Asst. Information Officer I GL 07	444,008.56	444,008.56	356,491.60
11	Asst. Information Officer II GL 06	925,869.60	925,869.60	51,754.11
13	Fringe Benefit	14,004,696.51	14,004,696.51	15,795,165.53
14	TOTAL	42,376,237.17	42,376,237.17	33,721,428.08

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019

DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2019	FINAL APPROVED PROVISION, 2019	ACTUAL EXPEND. 2019
52100100100	MEDICAL AND HEALTH SERVICES (A) CURATIVE			
	(1) PHC Coordinator GL. 16 (HAP)	3,783,510.40	3,783,510.40	2,178,482.56
	Comm. Health Officer GL 08/09	2,578,809.60	2,578,809.60	611,643.96
	Medical Lab. Science GL. 08	854,491.56	854,491.56	0.00
	(1) Matron GL. 14	2,052,738.80	2,052,738.80	651,189.40
	(1) Prin Nursing Sister GL. 12	1,708,983.12	1,708,983.12	950,622.04
	Chief Comm. Health Ext. Worker GL. 14	1,763,783.40	1,763,783.40	2,168,295.47
	Chief Comm. Health Ext. Worker GL. 13	4,223,315.80	3,225,352.24	1,253,860.54
	(4) PCHEW GL 12	2,000,000.00	2,000,000.00	3,689,820.74
	Prin. Comm. Health Ext. Worker GL. 10	1,500,000.00	1,500,000.00	2,585,663.97
	Snr. Comm. Health Ext. Worker GL. 09	3,017,222.40	3,017,222.40	418,846.95
	Higher Comm. Health Ext. Worker GL. 08	2,000,000.00	2,000,000.00	575,792.76
	Higher Health Tech. GL. 08	0.00	0.00	0.00
	Comm. Health Ext. Worker GL. 07	1,000,000.00	1,000,000.00	0.00
	Junior Comm. Health Ext Worker GL. 08	2,000,000.00	2,000,000.00	3,974,109.94
	Junior Comm. Health Ext Worker GL. 07	1,500,000.00	1,500,000.00	310,023.95
	Junior Comm. Health Ext Worker GL. 06	2,000,000.00	2,000,000.00	551,134.20
	Chief Health Assistant GL. 08	1,294,990.32	1,294,990.32	1,408,105.10
	Principal Health Assistant GL. 08	0.00	0.00	334,385.31
	Prin. Health Asst. GL. 07	652,041.60	652,041.60	1,010,426.02
	Snr. Health Assistant GL. 06	978,862.40	978,862.40	1,139,581.58
	Higher Health Asst. GL. 05	652,041.60	652,041.60	204,995.40
	Health Assistant GL. 04	385,540.08	385,540.08	1,007,320.95
	Health Attendant GL. 03	1,400,183.28	1,400,183.28	362,374.02
	Health Attendant GL. 02	1,050,137.46	1,050,137.46	148,305.69
	Fringe Benefit	30,263,962.44	20,265,962.44	30,312,950.32
	Adhoc Staff	0.00	0.00	0.00
	Chief Health Assistant GL. 08			

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019

DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2019	FINAL APPROVED PROVISION, 2019	ACTUAL EXPEND. 2019
21500100100	AGRICULTURE AND NATURAL RESOURCES			
	(1) Director of Agric GL. 16 (HAP)	1,546,887.66	1,546,887.66	679,157.46
	Deputy Director GL 15	1,200,000.00	1,200,000.00	362,542.39
	Senior Agric Officer GL.10	541,099.68	541,099.68	203,550.84
	Agric Officer I GL 09	469,856.16	469,856.46	199,238.50
	Agric Officer GL 08	397,294.08	397,294.08	0.00
	Senior Agric Suprintendent GL 09	944,008.56	944,008.56	552,370.03
	Higher Agric Suprintendent GL 08	0.00	0.00	249,124.05
	Agric Suprintendent GL 07	1,154,216.76	1,154,216.76	0.00
	Chief Agric Field Overseer GL 07	1,291,987.44	1,291,987.44	787,666.06
	Asst.Chief Agric Field Overseer GL 06	541,099.68	541,099.68	0.00
	Fringe Benefits	5,288,242.85	4,088,242.85	2,551,322.57
	Adhoc Staff	0.00	0.00	0.00
	TOTAL	13,374,692.87	12,174,693.17	5,584,971.90

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019 DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2019	FINAL APPROVED PROVISION, 2019	ACTUAL EXPEND. 2019
23400100100	ROADS AND COMMUNICATION			
	(1) Director of Works GL. 16 (HAP)	1,946,887.76	1,746,887.76	761,477.40
	(1) Deputy Director GL. 15 (HAP)	1,601,284.20	1,601,287.20	112,969.94
	Principal Engineer GL 12	622,376.88	622,376.88	0.00
	Senior Engineer GL.10	541,099.68	541,099.68	862,741.98
	Engineer Grade II GL. 09	939,712.32	939,712.32	94,383.68
	Asst. Chief Tech. Officer GL.13	684,241.56	684,241.56	579,219.69
	Building Officer Grade II GL 09	939,712.32	939,712.32	0.00
	Prin. Tech. Officer I, GL. 12	2,489,507.52	2,489,507.52	789,808.06
	(1) Prin. Tech. Officer GL. 10	1,725,859.68	1,725,859.68	761,166.58
	Senior Tech Officer GL 09	2,349,380.80	2,349,380.80	934,692.98
	Higher Tech. Officer GL. 08	1,191,882.24	1,191,882.24	1,106,769.18
	Tech Officer GL 07	1,629,339.04	1,629,339.04	483,858.75
	Assistant Tech Officer GL 06	231,467.40	231,467.40	0.00
	Asst. Chief Works Superintendent GL. 13	2,784,165.05	2,784,165.05	2,553,082.90
	Principal Works Superintendent GL 12	1,244,753.76	1,244,753.76	1,018,041.92
	Prin. Works Superintendent Grade II GL 10	2,164,398.72	2,164,398.72	1,107,701.64
	(4) Snr Works Sup. GL. 09	939,712.72	939,712.72	1,462,005.12
	(4) Higher Works Sup. GL. 08	1,589,176.32	1,589,176.32	1,115,822.93
	Works Suprintendent GL 07	2,202,686.64	2,202,686.64	667,586.85
	Assistant Works Supt. GL.06	150,000.00	150,000.00	51,309.71
	(2) Chief Tech Assistant GL. 07	925,869.60	925,869.60	604,797.73
	Snr. Tecn. Asst. GL. 06	438,855.60	438,855.60	69,085.48
	Snr. Surveyor	939,712.32	939,712.32	417,555.76
	Prin. Estate Valuation Officer I, GL.12	721,466.24	721,466.24	526,392.36
	Prin. Estate Valuation Officer II, GL.10	925,869.60	925,869.60	390,170.23
	Senior Estate Officer	500,257.28	500,257.28	283,646.68

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019

DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2019	FINAL APPROVED PROVISION, 2019	ACTUAL EXPEND. 2019
23400100100				
	Chief Motor Driver GL.07	2,517,456.16	2,517,456.16	1,725,894.24
	Driver/Mech. GL.06	500,257.28	500,257.28	230,873.79
	Driver/Mech. GL.05	219,427.08	219,427.08	170,406.60
	Tractor Operator GL. 07	925,869.60	925,869.60	558,984.96
	Senior Tractor Operator GL. 05	219,427.80	219,427.80	155,303.06
	Works Assistant Grade I GL 04	414,287.04	414,287.04	777,457.48
	Works Assistant Grade II GL 03	765,128.03	765,128.03	206,498.88
	Snr. Craftman GL 05/06	219,427.08	219,427.08	66,754.89
	Snr. Craftman GL 04	207,143.52	207,143.52	61,877.04
	Foreman GL 06	414,669.52	414,669.52	162,413.76
	Fringe Benefits	25,556,440.77	25,556,440.77	24,402,383.24
	TOTAL	68,075,713.76	68,075,713.76	56,160,439.51

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019

DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2019	FINAL APPROVED PROVISION, 2019	ACTUAL EXPEND. 2019
2200300100	BUDGET, PLANNING, RESEARCH AND STATISTICS			
	(1) Director (HAP) GL. 16	750,857.76	1,200,000.00	683,135.81
	(1) Senior Planning Officer GL 10	622,376.88	622,376.88	441,192.68
	(1) Senior Planning Officer GL. 09	425,541.84	541,099.88	0.00
	Statistian GL 09	0.00	0.00	142,834.46
	Statistian II GL 08	0.00	0.00	403,636.10
	Planning Officer GL 08	0.00	0.00	0.00
	Data Processing Officer GL 06	0.00	0.00	0.00
	(1) Stat. Asst. GL 04	1,686,975.28	1,186,925.28	0.00
	Adhoc Staff	0.00	0.00	0.00
	Principal Planning Officer GL.12	622,376.88	622,376.88	0.00
	Senior Statistician GL.10	541,099.88	541,099.88	0.00
	Fringe Benefit	1,186,975.28	1,186,975.28	1,201,401.01
	TOTAL	5,836,203.80	5,900,854.08	2,872,200.06

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019 DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2019	FINAL APPROVED PROVISION, 2019	ACTUAL EXPEND. 2019
53500100100	ENVIRONMENTAL (CURATIVE)			
	(1) Director of Env. Health Officer GL. 16	4,000,000.00	4,000,000.00	1,762,388.16
	(1) Deputy Director GL.15	4,000,000.00	4,000,000.00	958,471.19
	(1) Chief Env. Health Officer GL. 14	3,317,717.92	3,317,717.92	472,976.99
	Assistant Chief Environmental Officer GL 13	2,441,814.96	2,483,629.92	0.00
	Prin. Env Health Officer. GL 12	1,949,384.08	1,949,384.08	2,174,160.12
	Prin. Env Health Officer. II GL 10	1,949,384.08	1,949,384.08	740,535.45
	Higher Env. Health Officer GL. 09	1,400,347.12	1,400,347.12	0.00
	Chief Env. Health Tech. GL. 14	3,976,576.88	3,976,576.88	1,350,377.37
	Asst. Chief Env. Health Tech., GL. 13	3,317,717.92	3,317,717.92	0.00
	Higher Env. Health Tech. GL. 08	2,900,347.12	1,000,000.00	0.00
	Env. Health Officer GL. 08	2,900,347.12	2,900,347.12	0.00
	Principal Env. Health Tech. GL.10	1,708,983.12	1,708,983.12	511,685.73
	Snr. Env. Health Tech. GL. 09	1,708,983.12	1,708,983.12	593,743.75
	Fringe Benefit	8,570,739.46	8,570,739.46	8,496,506.79
	TOTAL	42,142,342.90	42,283,810.74	17,060,636.55

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019 DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2019	FINAL APPROVED PROVISION, 2019	ACTUAL EXPEND. 2019
12500100100	HEAD OF LOCAL GOVT. ADMIN.			
	Head of Local Admin. GL. 16	2,061,354.92	2,061,354.92	1,977,126.00
	SUB TOTAL	0.00	0.00	0.00
	Fringe Benefit	2,500,000.00	2,500,000.00	2,737,874.00
	Total	4,561,354.92	4,561,354.92	4,715,000.00

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2019	FINAL APPROVED PROVISION 2019	ACTUAL EXPEND 2019
11100100100		OFFICE OF THE CHAIRMAN			
	21020101	Non Regular Allowances(severance allowance)	200,000.00	0.00	2,100,000.00
	22020102	Travel and Transport	1,000,000.00	4,000,000.00	2,338,200.00
	220202	Utility Service	0.00	0.00	0.00
	22020202	Telephone and Postal Service	50,000.00	0.00	0.00
	220203	Stationery and Printing	100,000.00	100,000.00	350,000.00
	22020311	Food Stuff/Catering Materials Supplies	0.00	0.00	0.00
	22020401	Maintenance of Motor Vehicle/Capital Assetz	700,000.00	1,500,000.00	426,500.00
	22020402	Maintenance of Office Furniture	200,000.00	200,000.00	0.00
	22020404	Maintenance of Office Equipment	0.00	0.00	0.00
	22020406	Other Maintenance Service	0.00	0.00	0.00
	22020601	Security Services	2,000,000.00	0.00	130,000.00
	22020604	Security Vote	0.00	4,000,000.00	7,285,900.00
	22021001	Refreshment and Meals	0.00	500,000.00	2,605,800.00
	22021029	Other Expences(up-keeping/financial asst./donation)	1,500,000.00	2,500,000.00	414,000.00
	22021033	Contingencies - Other Recurrent Cost	0.00	150,000.00	0.00
		Inter. Govt. Relation	0.00	0.00	0.00
		Pilgrimage to Holy Land	0.00	0.00	0.00
		Election Process	0.00	0.00	0.00
		Ceremonial Expense	0.00	0.00	0.00
		Transition Programme	0.00	0.00	0.00
	22020407	Imprest	0.00	3,000,000.00	150,000.00
		TOTAL HEAD 011100100100	5,750,000.00	15,950,000.00	15,800,400.00

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2019	FINAL APPROVED PROVISION 2019	ACTUAL EXPEND 2019
11118300101		INTERNAL AUDIT			
	22020102	Travel and Transport	200,000.00	400,000.00	84,000.00
	3	Utility Service	0.00	0.00	0.00
	4	Telephone and Postal Service	0.00	0.00	0.00
	22020301	Office Stationeries / Computer Consumables	200,000.00	200,000.00	0.00
	22020311	Food Stuff/ Catering Materials Supplies	500,000.00	300,000.00	0.00
	22020401	Maintenance of Motor Vehicles and Capital Assets	200,000.00	500,000.00	185,000.00
	22020402	Maintenance of Office Furniture	500,000.00	300,000.00	12,000.00
	22020404	Mant. Of office equipment	0.00	100,000.00	15,000.00
	22020407	Imprest	0.00	500,000.00	80,000.00
		Entertainment & Hospitality	0.00	0.00	0.00
	12	Miscellaneous	0.00	0.00	0.00
	13	Provision of Service Materials	0.00	0.00	0.00
		TOTAL HEAD 011118300101	1,600,000.00	2,300,000.00	376,000.00
11101300100		SECRETARY			0.00
	22020102	Travel and Transport	100,000.00	500,000.00	0.00
		Utility Service	0.00	500,000.00	0.00
		Telephone and Postal Service	0.00	0.00	0.00
	22020301	Stationery and printing	100,000.00	100,000.00	0.00
	22020401	Maintenance of Motor Vehicles and Capital Assets	300,000.00	500,000.00	0.00
	22020402	Maintenances of Office Furniture	50,000.00	50,000.00	0.00
		Up Keep Allowance	0.00	200,000.00	0.00
		Training, Staff Develop & Welfare	0.00	0.00	0.00
	22021001	Entertainment & Hospitality	100,000.00	400,000.00	0.00
	22020404	Maint of IT Equipment	100,000.00	100,000.00	15,000.00
	22020407	Imprest	500,000.00	500,000.00	80,000.00

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSES FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2019	FINAL APPROVED PROVISION 2019	ACTUAL EXPEND 2019
12500100100		PERSONNEL MANAGEMENT			
	21020101	Non Regular Allowances(leave allowance)	0.00	0.00	2,820,526.52
	22020101	Travel and Transport	1,000,000.00	2,000,000.00	65,000.00
	22020102	Local Travel and Transport: Training	0.00	1,200,000.00	1,260,000.00
	22020202	Telephone and postal service	200,000.00	200,000.00	0.00
	22020301	Offices Stationery and Computer Consumable	1,000,000.00	2,000,000.00	295,640.00
	22020311	Food Stuff and Catering Materials Supplie	0.00	0.00	0.00
	22020401	Maintenance of Motor Vehicles and Capital Assets	1,000,000.00	1,500,000.00	931,000.00
	22020402	Maintenance of Office Furniture	500,000.00	200,000.00	222,850.00
	22020404	Maintenance of Office/ IT Equipment	0.00	0.00	223,000.00
	22020406	Other Maintenance Service	0.00	0.00	45,000.00
	22020601	SecurityService	1,000,000.00	950,000.00	2,905,500.00
	22020603	Residential rent	0.00	0.00	57,600.00
	22020703	Legal Service	500,000.00	500,000.00	150,000.00
	22020801	Motor Vehicle Fuel Cost	200,000.00	0.00	50,000.00
	22021001	Refreshment and Meals	3,000,000.00	2,000,000.00	10,824,800.00
	2202	Election - Logistics support	0.00	3,000,000.00	640,000.00
	22021029	Other Exepenses (financial asst./ donation /other logistic	0.00	1,000,000.00	460,000.00
	22021030	Public Enlightenment Programme	0.00	1,000,000.00	6,505,000.00
	22020405	Maintenance of plant/Generator	0.00	1,000,000.00	50,000.00
	22021021	Special Day celebration	0.00	250,000.00	350,000.00
	22021033	Contingencies	0.00	0.00	50,000.00
	22020408	Leave Allowance		7,500,000.00	8,543,461.50
	22020305	Printing of Security Document		200,000.00	685,977.60

IBARAPA EAST LOCAL GOVERNMENT ERUWA
GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2019	FINAL APPROVED PROVISION 2019	ACTUAL EXPEND 2019
22000100100		FINANCE & SUPPLIES			
	21020101	Non Regular Allowances(leave allowance)	0.00	0.00	7,380,865.66
	22020101	Travel and Transport	500,000.00	1,000,000.00	875,100.00
	0	Utility service	0.00	0.00	0.00
		Telephone and postal sevice	0.00	0.00	0.00
	22020301	Office Stationary and Computer Consumable	500,000.00	400,000.00	2,047,130.00
	22020305	Printing of Non Security Document	200,000.00	100,000.00	471,000.00
	22020311	Food Stuff / Catering Materials Suuplie	0.00	0.00	0.00
	22020312	Prodution,Publication and Circulation of Annual Financial statement	200,000.00	300,000.00	243,800.00
	22020401	Maintenance of Motor Vehicles and Capital Assets	1,000,000.00	500,000.00	475,000.00
	22020402	Maintenance of Office Furnitur	200,000.00	100,000.00	98,000.00
	22020404	Maintenance of Office Equipment	500,000.00	300,000.00	616,350.00
	22020405	Maint. Of Plant/Generator	0.00	0.00	139,000.00
	22020701	Financial Consulting	0.00	0.00	0.00
	22020901	Bank Charges(Other Than Interest)	1,000,000.00	800,000.00	295,354.90
	22020902	Insurance premium	0.00	6,000,000.00	2,748,540.00
	22021001	Refreshment and Meals	500,000.00	600,000.00	186,500.00
	22021029	Other Expenses	0.00	0.00	20,000.00
	0	Rebate Expenses (Motor Park/Okada)	0.00	0.00	0.00
	22070102	Transfer to LCDA	0.00	0.00	75,949,751.44
	22070103	Transfer to Stablization Account	0.00	0.00	5,814,469.08
	22020403	Maint. Of Office Building/Residential Quarters	0.00	4,300,000.00	0.00

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2019	FINAL APPROVED PROVISION 2019	ACTUAL EXPEND 2019
55100300100		EDUCATION AND SOCIAL DEPARTMENT			
	21020001	Non Regular Allowances (13 month allowance)	0.00	0.00	1,463,727.05
	22020001	Travel and transport	1,000,000.00	1,000,000.00	839,100.00
	22020002	Utility service	0.00	0.00	0.00
	22020002	Telephone and postal service	0.00	0.00	0.00
	22020003	Internet Access	0.00	0.00	0.00
	22020001	Office Stationery and Computer Consumable	250,000.00	200,000.00	141,000.00
	22020002	Books / Media Relations	500,000.00	200,000.00	26,500.00
	22020003	Newspapers	500,000.00	300,000.00	0.00
	22020004	Magazines & Periodical	300,000.00	300,000.00	0.00
	22020005	Printing of Non Security Documents	500,000.00	200,000.00	0.00
	22020011	Food Stuff / Catering Materials Sppulies	3,500,000.00	0.00	0.00
	22020001	Maintenance of Motor Vehicle and Capital Assets	500,000.00	500,000.00	114,000.00
	22020002	Maintenance of Office Furniture	200,000.00	200,000.00	0.00
	22020003	Maintenance of Office Building / Residential Qtrs.	0.00	0.00	0.00
	22020011	Maintenance of Communication Equioment	0.00	300,000.00	25,000.00
	22020002	Information Technology Consulting	0.00	0.00	0.00
	22020001	Refreshment and Meals	1,000,000.00	1,000,000.00	1,418,200.00
	22020003	Publicity & Advertisements	2,000,000.00	1,000,000.00	678,200.00
	22020009	Sport Activities	500,000.00	500,000.00	0.00
	22020021	Special Day Celebrations	2,000,000.00	3,000,000.00	1,881,700.00
	22020024	Pilgrimate and Religious festival	0.00	0.00	0.00
	22020029	Other Expenses(financial assist&donation)	0.00	500,000.00	345,300.00
	22020030	Public Enlightenment Programme	1,000,000.00	1,000,000.00	362,400.00
	22020004	Maint. of office equipment	0.00	0.00	0.00
	22020005	Other maint. Services	0.00	0.00	0.00

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2019	FINAL APPROVED PROVISION 2019	ACTUAL EXPEND 2019
	22021032	Fair, Festival, Expo and Summit	1,000,000.00	500,000.00	954,000.00
	22021033	Contingencies - Other Recurrent Cost	0.00	500,000.00	0.00
		TOTAL HEAD 055100300100	14,750,000.00	24,000,000.00	11,650,677.05

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2019	FINAL APPROVED PROVISION 2019	ACTUAL EXPEND 2019
52100100100		PRIMARY HEALTH SERVICES			
	22020101	Travel and transport	1,000,000.00	1,000,000.00	0.00
		Utility service	0.00	0.00	0.00
		Telephone and Postal Service	0.00	0.00	0.00
	22020301	Office Stationeries/ Computer Consumables	200,000.00	200,000.00	0.00
	22020307	Drugs / Laboratory / Medical Supplies	2,000,000.00	0.00	0.00
	22020401	Maintenance Vehicle and Capital Assets	100,000.00	1,000,000.00	0.00
	22020402	Maintenance of Office Furniture	200,000.00	200,000.00	0.00
	22020403	Maint. of office building/Residential			
	22021001	Refreshment and Meals	0.00	0.00	0.00
	22021021	Special Day Celebration	0.00	200,000.00	250,000.00
	22021029	Other Expenses	500,000.00	0.00	0.00
	22021030	Public Enlightenment Programme	1,000,000.00	500,000.00	0.00
	22020405	Maint. of plants/generators	0.00	0.00	0.00
	22020501	Local Training	0.00	0.00	0.00
	22021004	Medical Exp. Local	0.00	0.00	0.00
	22021007	Welfare packages	0.00	0.00	0.00
	22020406	Other maint. Services	0.00	0.00	0.00
	22020405	Maintenance of plant generatoor		0.00	25,520.00
	22020406	other maintenance service		0.00	100,000.00
	22020407	Imprest		1,500,000.00	265,000.00
	21020101	Non Regular Allowance (13 month)			2,736,160.57
		TOTAL HEAD 052100100100	5,000,000.00	4,600,000.00	3,376,680.57

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2019	FINAL APPROVED PROVISION 2019	ACTUAL EXPEND 2019
21500100100		AGRICULTURAL & NATURAL RESOURCES			
	21020101	Non Regular Allowances (13 month)	0.00	1,200,000.00	277,853.40
	22020101	Travel and Transport	200,000.00	500,000.00	22,000.00
	22020301	Office Stationeries / Computer Consumable	200,000.00	100,000.00	0.00
	22020311	Food Stuff / Catering Materials Sppulies	0.00	0.00	0.00
	22020401	Maintenance of Motor Vehicle & Capital Assets	100,000.00	400,000.00	0.00
	22020402	Maintenance of Office Furniture	100,000.00	100,000.00	0.00
	22020405	Maintenance of Plants/ Generator	50,000.00	400,000.00	41,750.00
	22020406	Other Maintenance Services	100,000.00	0.00	102,000.00
	2202050	Local Training	0.00	0.00	0.00
	22021001	Refreshment and Meals	200,000.00	500,000.00	300,000.00
	22021007	Welfare Packages	0.00	0.00	0.00
	22021029	Other Expenses	0.00	0.00	0.00
	22021030	Public Enlightenment	0.00	0.00	2,475,000.00
	22020407	Imprest	0.00	1,000,000.00	150,000.00
	22020305	Printing of Non Security Document	0.00	100,000.00	36,000.00
		TOTAL HEAD 021500100100	950,000.00	4,300,000.00	3,404,603.40

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2019	FINAL APPROVED PROVISION 2019	ACTUAL EXPEND 2019
23400100100		WORKS AND HOUSING DEPARTMENT			
	21020101	Non Regular Allowaces (13 Month)	0.00	0.00	2,469,714.18
	22020101	Travel and Transport	500,000.00	500,000.00	281,000.00
	22020201	Electricity charges	0.00	2,000,000.00	0.00
	22020301	Office Stationery and Computer Consumable	200,000.00	100,000.00	0.00
	22020311	Food Stuff and Catering Materials	300,000.00	0.00	0.00
	22020401	Maintenance of Motcr Vehicle and Capitl asset	1,000,000.00	1,000,000.00	0.00
	22020402	Maintenance of Office Furniture	500,000.00	200,000.00	1,833,300.00
	22020403	Maintenance of Office Building / Resident Qtrs.	1,500,000.00	200,000.00	10,000.00
	22020404	Maintenance of Office / IT Equipment	200,000.00	0.00	90,000.00
	22020405	Maintenance of Plant / Generator	2,000,000.00	6,300,000.00	5,573,600.00
	22020406	Other Maintenance Service	200,000.00	800,000.00	1,387,200.00
	22021004	Medical Expenses - Local	0.00	0.00	0.00
	22021033	Contingencies - Other Recurrent Costs	100,000.00	0.00	0.00
	22020410	Maint. Of Street ugotings	0.00	0.00	0.00
	22020412	Maint. Of Market/Public places	0.00	0.00	0.00
	22020413	Minor Road Maintenance	0.00	0.00	30,000.00
	22020706	Surveying Services	0.00	0.00	0.00
	22020802	Other Transport equip fuel cost	0.00	0.00	0.00
	22020803	Plant/Generator fuel cost	0.00	0.00	0.00

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2019	FINAL APPROVED PROVISION 2019	ACTUAL EXPEND 2019
22000300100		BUDGET, PLAN RESEARCH & STATISTICS			
	21020101	Non Regular Allowances (13 month)	0.00	300,000.00	97,732.50
	22020101	Travel & Transport	400,000.00	500,000.00	4,000.00
	22020301	Office Stationeries and Computer Consumables	200,000.00	200,000.00	131,200.00
	22020311	Food Stuff / Catering Matrials Supplies	100,000.00	0.00	0.00
	22020401	Maintenance of Motor Vehicle and Capitl Asset	500,000.00	500,000.00	35,000.00
	22020402	Maintenance of Office Furnitire	200,000.00	200,000.00	8,000.00
	22020404	Maintenance of Office / IT Equipment	500,000.00	1,500,000.00	0.00
	22021014	Annual Budget Expenses & Administration	300,000.00	500,000.00	0.00
	22021023	Research and documenttation	250,000.00	500,000.00	323,000.00
	22021029	Other Expenses	0.00	50,000.00	482,000.00
	22021031	Conduct of Survey	0.00	1,000,000.00	590,000.00
	22021033	Contingencies other equipment costs	0.00	0.00	0.00
	22021082	Other Transport equip fuel cost	0.00	0.00	0.00
	22021001	Refreshment and meats	0.00	500,000.00	0.00
	22020407	Imprest		800,000.00	150,000.00
		TOTAL HEAD 022000300100	2,450,000.00	5,300,000.00	1,820,932.50

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2019	FINAL APPROVED PROVISION 2019	ACTUAL EXPEND 2019
53500100100		ENVIRONMENTAL SERVICES.			
	22020101	Travel & Transport	500,000.00	500,000.00	40,000.00
	22020201	Utility Services	0.00	0.00	0.00
	22020202	Telephone and Postal Services	0.00	0.00	0.00
	22020301	Stationery and Printing	0.00	0.00	0.00
	22020401	Maintenance of Motor Vehicle and Capital Asset	800,000.00	1,000,000.00	803,000.00
	22020401	Maintenace of Office Furniture	200,000.00	200,000.00	940,000.00
	22020406	Other Maintenance Service	0.00	100,000.00	83,500.00
	22020605	Clairing and Fumigation Service	2,000,000.00	2,000,000.00	3,389,300.00
	22021001	Refreshment and Meals	0.00	0.00	394,000.00
	22021007	Welfare Package	0.00	0.00	0.00
	22020412	Maint. Of Market Public places	0.00	0.00	1,430,000.00
	22020802	Other Transport equip. fuel cost	0.00	0.00	50,000.00
		Maint. Of office/it equipment	0.00	0.00	21,000.00
	22020404	Maintenance of office Equ		0.00	40,000.00
	22020407	Imprest		1,000,000.00	195,000.00
	22020801	Motor vehicle fuel cost		0.00	51,000.00
	22021003	Publicity/Advert.		0.00	35,000.00
	21020101	Non Regular Allow. 13 month		0.00	570,930.03
		TOTAL HEAD 053500100100	3,500,000.00	4,800,000.00	8,042,730.03

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2019

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2019	FINAL APPROVED PROVISION 2019	ACTUAL EXPEND 2019
12500100100		HEAD OF LOCAL GOVT. ADMIN			
	22020101	Travel & Transport	700,000.00	1,500,000.00	1,106,000.00
	22020301	Office Stationery and Computer Consumables	500,000.00	100,000.00	0.00
	22020305	Printing of Non Security Document	0.00	0.00	0.00
	22020311	Food Stuff and Catering Supplies	300,000.00	0.00	0.00
	22020306		0.00	0.00	0.00
	22020401	Maintenance of motor Vehicle and Capital Asset	500,000.00	1,000,000.00	634,700.00
	22020402	Maintenance of Office Furniture	500,000.00	300,000.00	152,000.00
	22021001	Refreshment and Meals	0.00	0.00	340,000.00
	22020404	Maintenance of office Equip		200,000.00	143,000.00
	22020407	Imprest		1,000,000.00	212,000.00
		TOTAL HEAD 12500100100	2,500,000.00	4,100,000.00	2,587,700.00

IBARAPA EAST LOCAL GOVERNMENT ERUWA
GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019
DETAIL OF CAPITAL EXPENDITURE FOR THE YEAR 2019

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2019	FINAL APPROVED PROVISION 2019	ACTUAL EXPEND 2019
21500100100		AGRIC & NAURAL DEVELOPMENT			
	23010127	Purchase of Aricultural Equipment / Machines	0.00	5,000,000.00	108,000.00
	23050108	Production of Farm Seedling	0.00	500,000.00	1,364,000.00
	23050109	Special Projects and assignment	500,000.00	0.00	0.00
	23050109A	Education Trainang	2,000,000.00	2,000,000.00	0.00
	23050109B	Young Farmer's Programme	3,000,000.00	2,000,000.00	2,853,000.00
	23050109C	Yourth Empowerment Though Agriclture(I-YES)	3,000,000.00	2,000,000.00	12,155,000.00
	23050109D	Farmer,s Association Support Programme	0.00	2,000,000.00	640,000.00
	23050109E	Construction of Storage Facilities	7,000,000.00	500,000.00	355,000.00
	23050109F	Agric Show/World Food Trade Fair Day	0.00	1,000,000.00	300,000.00
	23050109G	Avian Influenza Control Programme	3,000,000.00	1,000,000.00	0.00
	23050109H	Animal Vaccination Programme	1,000,000.00	1,500,000.00	720,000.00
	23050117A	Arable Crop Cultivation	0.00	2,100,000.00	0.00
	23050117B	Poultry	0.00	16,500,000.00	385,000.00
	23050109	One Crop/Enterprise support programme	0.00	2,000,000.00	44,000.00
	23050117A	Farm Development	0.00	3,000,000.00	545,000.00
	23050117B	Crop Division	0.00	2,100,000.00	6,356,660.00
	23050113	Land perction/fencing	0.00	0.00	0.00
	23050117	Cattle Reasing	0.00	2,000,000.00	1,000,000.00
	23040101	Tice planting	0.00	0.00	0.00
	230101010				

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINAICAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

DETAIL OF CAPITAL EXPENDITURE FOR THE YEAR 2019

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2019	FINAL APPROVED PROVISION 2019	ACTUAL EXPEND 2019
23400100100		RURAL ELECTRIFICATION			
	23010113	Purchase of Computer	200,000.00	280,000.00	807,600.00
	23010146	Purchase of Other Equipment	0.00	760,000.00	131,000.00
	23010150	Purchase of Road Equipment / Tools	0.00	500,000.00	0.00
	23020103	Construction / Provision of Electricity	0.00	5,000,000.00	150,000.00
	23020105	Construction / Provision of Water Facilities	7,000,000.00	5,000,000.00	314,000.00
	23020114	Construction / Provision of Road (taeeing, dreding, culverts, etc)	100,000,000.00	180,000,000.00	139,068,916.50
	23030103	Rehabilitation / Repares of Housing/Guest House	2,000,000.00	1,000,000.00	0.00
	23030104	Rehabilitation / Repares of Water Facilities	2,000,000.00	4,000,000.00	435,000.00
	23030106	Rehabilitation / Repares of Public Schools	8,000,000.00	4,000,000.00	0.00
	23030113	Rehabilitation /Repares of Roads	50,000,000.00	60,000,000.00	18,222,250.00
	23030128	Rehabilitation / Repares of Road Sings and Furniture	5,000,000.00	472,000.00	100,500.00
	23040107	Valuation List Preparation	500,000.00	2,500,000.00	0.00
	23020118B	Construction of Puyblic Toilets	0.00	0.00	0.00
	23030102	Rehabilitation/Repairs electricity	0.00	3,000,000.00	845,000.00
	2302107	Construction/provision of Public schools	0.00	25,000,000.00	0.00
	23020105	Rehabilitation/Repairs	0.00	0.00	0.00

	23010112	Purchase of Office Furniture/Equip	310,000.00	310,000.00	25,000.00
	23010105	Purchase of motor vehicle (Utility)	2,000,000.00	2,000,000.00	12,000,000.00
	23030121	Rehabilitdtation/repair of LG Building	2,000,000.00	2,000,000.00	68,000.00
	23050113	Land Acquisition	2,500,000.00	2,500,000.00	1,545,500.00
	23030112	Repair of Agric Facilities	4,000,000.00	4,000,000.00	475,000.00
		TOTAL HEAD 023400100100	178,310,000.00	369,322,000.00	174,200,266.50

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINAICAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

DETAIL OF CAPITAL EXPENDITURE FOR THE YEAR 2019

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2019	FINAL APPROVED PROVISION 2019	ACTUAL EXPEND 2019
55100300100		EDUCATION			
	23010113	Purchase of Computer	100,000.00	280,000.00	0.00
	23010143	Purchase of Cameras	0.00	500,000.00	0.00
	23010148	Purchase of Books	0.00	5,000,000.00	0.00
	23010124	Purchase of Teaching / Learning Aid Equipment	0.00	2,000,000.00	0.00
	23010126	Purchase of Sporting / Gaming Equipment	0.00	0.00	0.00
	23010130	Purchase of Recreational Facilities	0.00	0.00	0.00
	23010111C	Women Development Programme	0.00	6,000,000.00	814,000.00
	23050111A	Constitution projects/Empowerment programme	0.00	2,000,000.00	4,493,500.00
	23050110	Educational programmes	0.00	3,000,000.00	3,252,500.00
	23010130B	Youth Dev. Programme	0.00	3,000,000.00	70,000.00
	23050111C	LEMA	0.00	1,000,000.00	492,300.00
	23050111D	Advocacy Enlightenment programme	0.00	7,000,000.00	4,007,000.00
	23010128	Purchsae of Security Equipment		1,000,000.00	1,003,500.00
	23050110E	others (NYSC etc)		2,500,000.00	69,000.00
		TOTAL HEAD 055100300100	100,000.00	33,280,000.00	14,201,800.00

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

DETAIL OF CAPITAL EXPENDITURE FOR THE YEAR 2019

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2019	FINAL APPROVED PROVISION 2019	ACTUAL EXPEND 2019
52100100100		HEALTH			
	23010113	Purchase of Computer	0.00	280,000.00	0.00
	23010122A	Public of Health / Medical Equipment	3,000,000.00	280,000.00	0.00
	23010122B	Medical / Maternity Service(family planning, malaria control etc)	4,000,000.00	7,000,000.00	3,185,000.00
	23010122C	Drugs Supplies	4,600,000.00	8,000,000.00	2,400,000.00
	23010122D	Disease Surveillance, Control and Prevention	2,500,000.00	3,000,000.00	3,645,000.00
	23010122E	LACA	5,000,000.00	4,000,000.00	2,300,000.00
	23010122F	Public Enlightenment Campaigns	2,000,000.00	4,000,000.00	297,000.00
	23010122	Immunization Programmes	8,000,000.00	4,000,000.00	434,000.00
	23010122	Monitoring and Evaluation	1,500,000.00	1,000,000.00	0.00
	23010146	Purchase of other equip		260,000.00	30,000.00
	23010122H	Family Planning		1,000,000.00	377,500.00
	23050115	Project externally fund		0.00	645,000.00
		TOTAL HEAD 052100100100	30,600,000.00	32,820,000.00	13,313,500.00

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

DETAIL OF CAPITAL EXPENDITURE FOR THE YEAR 2019

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2019	FINAL APPROVED PROVISION 2019	ACTUAL EXPEND 2019
53500100100		ENVIRONMENTAL			
	23040102	Erosion and Flood Control (desilting)	7,000,000.00	12,000,000.00	4,594,000.00
	23040103	Wildlife Conservation	0.00	0.00	0.00
	23040104A	Waste Disposal and Management	8,000,000.00	10,000,000.00	14,132,750.00
	23040106	Beautification and Landscaping	7,000,000.00	0.00	240,000.00
	23010112	Purchase of office furniture and fittings	0.00	330,000.00	0.00
	23040104	Industrial pollution prevention and control environmental sanitation	0.00	0.00	5,304,000.00
	23040105A	Chlorination	0.00	1,400,000.00	1,931,300.00
	23040104B	Purchase of waste bins/equipments	0.00	500,000.00	659,000.00
	23040104B	Maintenance of Refuse Dump sites	0.00	5,000,000.00	4,884,050.00
	23040105B	Purchase of chemicals	0.00	400,000.00	10,000.00
	23040104C	Monitoring and Small Licence		1,000,000.00	435,000.00
		TOTAL HEAD 053500100100	22,000,000.00	30,630,000.00	32,190,100.00

IBARAPA EAST LOCAL GOVERNMENT ERUWA

GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

DETAIL OF CAPITAL EXPENDITURE FOR THE YEAR 2019

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2019	FINAL APPROVED PROVISION 2019	ACTUAL EXPEND 2019
23400100100		STAFF HOUSE			
	1	Maintenance/Construction of Guest House	0.00	0.00	0.00
	2	Construction of 2 Unit Staff Quarters	0.00	0.00	0.00
	3	Provision of Furniture, Fencing, Flooring and Water to Chairman's Quarters	0.00	0.00	0.00
	4	Maintenance of Guest House	0.00	0.00	0.00
	5	Creating & Furnishing of HLA Quarters & Office	0.00	0.00	0.00
		TOTAL	0.00	0.00	0.00

BARAPA EAST LOCAL GOVERNMENT ERUWA

SUMMARY OF DEPOSIT AS AT 31ST DECEMBER, 2019

S/N	NAME	AMOUNT
1	Adesope David	35,150.00
2	Oladokun Moses	84,993.00
3	PAYEE	1,372,409.07
4	NULGE	2,410,876.08
5	WHAT (Contract Tax)	
6	Value Added tax	9,726,549.54
7	NUP	183,913.12
8	NUPASS	160,116.53
9	IELG CICS	4,387,136.48
10	Muslim Welfare	128,900.00
11	T.T.C CICS	1,758,055.25
12	Amazing Grace	2,525,251.00
13	Finance Welfare	464,600.00
14	Christian Levey	99,089.00
15	Education welfare	370,600.00
16	Al-Ameen CICS	634,806.00
17	NACHP	147,347.72
18	Political Fund (45769.26 x 2 + 79348.08)	3,884,921.36
19	HSTARR	19,000.00
20	T. Coop.	4,424.10
21	Mr. Olajire O.	3,060.00
22	Adeyemo T. A.	66,000.00
23	Babatunde I. O.	16,342.00
24	Oyeniran A. A.	4,160.43
25	Ibarapa central CICS	458,210.00
26	Medical and Health	179,002.58

IBARAPA EAST LOCAL GOVERNMENT ERUWA

ADVANCE SUMMARY AS AT 31ST DECEMBER, 2018

S/N	NAME	AMOUNT
1	Adeyemo Sikiru A.	118,200.00
2	Jolaoso Christian	132,666.00
3	Makinde Omogbemi A.	14,400.00
4	Ogundele Biola I.	50,800.00
5	Oladele Olufunmilayo	23,400.00
6	Oladepo Sifawu O.	13,500.00
7	Olaniyan Oludele	8,700.00
8	Adekanbi Amidu	60,720.00
9	Babayemi Waheed	64,007.00
10	Tijani Dauda	93,360.00
11	Tejuoso O. K.	87,280.00
12	Adeniran Ifeoluwa	52,260.00
13	Moyofola Funke O.	106,020.00
14	Animasaun S. O.	52,060.00
15	Oyedirán Alice	51,700.00
16	Adeniji A. O.	98,500.00
17	Adedigba A. O.	23,100.00
18	Akinyemi Isiaka	46,577.00
19	Oladeji Bunmi O.	79,200.00
20	Olayanju Lukuman	102,611.00
21	Oladepo S. A.	97,551.04
22	Olanrele Oluyemisi	84,280.00
23	Adelakun Iyabo	145,620.00
24	Adeseun R. A.	56,180.00
25	Ajayi Adegoke	36,520.00
26	Waheed Adepoju	69,830.00
27	Adenike Oke	132,680.00
28	Rebecca Adedoja	76,574.00

36	Olanrewaju W. G.	220,200.00
37	Folashade Olawoore Aminat	79,330.00
38	Ayoola Adebayo	121,900.00
39	Ajitoni S. A.	104,761.00
40	Akintayo Grace T	89,760.00
41	Dr. Adewole S. A.	47,866.57
42	Adewusi Y. O.	81,800.00
43	oluwole Adeyemo	135,520.00
44	Ajitoni Bose	22,220.00
45	Olanro Adediji	13,300.00
46	Akinlaye W. O.	68,760.00
47	Orisajimi O. G.	34,990.00
48	Fawole O. O.	99,000.00
49	Olabimisi T. Jajeem	16,120.00
50	Awotunde Olukemi	111,308.00
51	Ogunbamike Samson	42,900.00
52	Oladokun Bose	39,200.00
53	Popoola A. O.	50,880.00
54	Oladele M. M.	24,616.00
55	Rafiu Ojebiyi	17,600.00
56	Olojede Ponle	96,520.00
57	Bello K. O.	186,000.00
58	Iroko Olupeju	105,420.00
59	Adedokun Banji	36,400.00
60	Akintaro Ruth	94,688.00
61	Atilola S.F	196,820.00
62	Ogunyanju O. A.	44,602.00
63	Adeyemi Yinka	108,800.00
64	Sangodeyi Olagoke	62,700.00
65	Adejumo M. M.	157,692.00
66	Gbolahan Funmilade	37,860.00
67	Olanrewaju O. T	146,300.00

75	Osuade Adegboye	66,700.00
76	Dr. D. F. Mustapha	60,556.00
77	Adediran G. O.	39,999.99
78	Okegbemi S.A. (Silifat)	14,300.00
79	Akinbode Sunday	55,660.00
80	Emiola Tosin	62,660.00
81	Adeniji F. M.	94,280.00
82	Adekunle N. O.	59,658.00
83	Adeyemo J. P.	91,949.10
84	Ibikunle Modina	71,940.00
85	Okegbemi A. O.	90,000.00
86	Idowu Deborah	122,020.00
87	Aderoju Solomon Olatunji	115,800.00
88	Ogundele Olugbenga A.	36,450.00
89	Salawu Jimoh	106,988.00
90	Ogundiran Elizabeth	96,240.00
91	Adejumo Adetunji Alani	96,228.00
92	Olalere Grace O.	120,000.00
93	Adeyemo V. O.	93,670.00
94	Agboola Olusola	42,900.00
95	Ayinde Oluyemi	44,880.00
96	Olawuyi Samuel	40,700.00
97	Okedere kemi O.	45,980.00
98	Abodunrin D. O.	52,800.00
99	Fadiran Samuel	96,800.00
100	Olabimisi D.A.	99,000.22
101	Aderounmu A.	33,000.00
102	Adeyeri Muyiwa	77,120.00
103	Oladeji D. A.	116,160.00
104	Oke R. O.	53,768.00
105	Babalola R. A.	86,700.00
106	Obatala J. O.	33,555.55

114	Ajadi B. R.	104,400.00
115	Oyasina Hassan Kehinde	37,148.00
116	Adunola Salawu	110,880.00
117	Abass Afusat I.	8,444.02
118	Ayanrinde M. O.	93,333.00
119	Olajide Musibau	60,720.00
120	Siyanbola Saheed	50,590.00
121	Kazeem F. F.	12,690.00
122	Tijani M. A. (Mumini)	150,556.00
123	Jolaoso C. T.	151,460.00
124	Olojede Wuraola	57,640.00
125	Opadotun Bukola	6,760.00
126	Jowofola F. J.	47,558.00
127	Ogundeke Sayo	85,360.00
128	Ayandele Folake	66,788.00
129	Morawo M. O.	132,776.00
130	Adedigba Felicia	90,400.00
131	Jacob Oladiran	68,860.00
132	Ogunleti Folasade	63,360.00
133	Olawoore Samson	63,360.00
134	Oyelakun Abolade	106,788.00
135	Adedigba T. A.	40,300.00
136	Opadoja Olufunke	79,000.00
137	Abolanle Mathew	94,179.00
138	Ojelade Taiwo	125,620.00
139	Akintola H. K.	97,200.00
140	Oguntowo Adeleke	61,200.00
141	Babatunde I. O.	54,000.00
142	Adejumo R. Taiwo	18,240.00
143	Ojoogun Ogundeji	72,000.00
144	Yusuff Surajat	29,188.00
145	Amos Adebawale	147,440.00

153	Obasola John	81,920.00
154	Popoola Deborah O.	52,840.00
155	Adepoju Benjamin	115,020.00
156	Salimon M. Gbenga	12,138.00
157	Ayanleke I. T.	205,200.00
158	Ojoogun Fadesere	72,000.00
159	Arinola R. O.	79,200.00
160	Akinbode Samson O.	39,600.00
161	Adesope Olatunji	121,000.00
162	Adesina Falilat	7,700.00
163	Atilola Olusola	21,200.00
164	Salimon Gbenga	9,320.00
165	Odelana Modupe	15,400.00
166	Adekunle N. A.	59,658.00
167	Ademola Adeleke	159,280.00
168	Okeleye Peter	0.00
169	Olabode Adeniran	46,800.00
170	Adeseun A. O.	134,973.00
171	F. M. Adeniji	160,820.00
172	Oyalakun Abolade	106,788.00
173	Makinde Abidemi	31,200.00
174	Reliring Benefit (Advance to LGSPB)	218,221,111.07
TOTAL		231,273,413.89

BANK RECONCILIATION STATEMENT FOR THE MONTH OF DECEMBER, 2019

	₱	₱
Bank Balances 31/12/2019	LG	49,744,751.17
(Appendix "A")	LCDA	<u>2,110,712.95</u>
		51,855,464.12

Add:

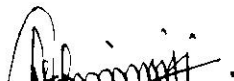
1. Bank Charges (Appendix "B")	-	
2. Debit in the Bank not in cash Book (Appendix "C")	19,174,593.15	
3. Debit in cash Book not in Bank Statement (Appendix "D")	<u>2,628,964.74</u>	<u>21,803,557.89</u>
		73,659,022.01

Less:

4. Credit in Bank Statement not in Cash Book (Appendix "E")	875,500	
5. Credit in Cash Book not in Bank Statement (Appendix "F")	1,178,062.50	2,053,562.50

Balance as per Cash Book

71,605,459.51



BANK BALANCES AS AT 31ST DECEMBER, 2019 (APPENDIX "A")

Balance as per Bank Statement as at 31/12/2019	₦
1. Polaris Bank Ltd. A/C No. 1750034517	1,851,272.71
2. Polaris Bank Ltd. A/C No. 1750032180	35,321,547.69
3. Polaris Bank Ltd. A/C No. 4040027909	4,197,187.74
4. New Era MFB A/C No. 001CAP001361	6,019,097.29
5. Excel Micro Finance Bank A/C No. 1100094256	2,354,348.47
6. Zenith Bank Plc. A/C No. 1013707102	1,297.27
7. Union Bank Plc. A/C No. 0064991440	1,046,103.24
8. Union Bank Plc. A/C No. 0790714340	1,064,609.71
	<u>51,855,464.12</u>

DEBIT IN BANK STATEMENT NOT IN CASH BOOK (APPENDIX "B")

CHEQUE NO:	AMOUNT (₦)
00000911	2,000,000.00
00000910	1,000,000.00
00000912	1,000,000.00
00000909	2,000,000.00
00000749	49,035.09
00000925	45,055.14
00000953	100,000.00
00000952	2,000,000.00
00000931	875,000.00
00000449	2,500,000.00

00000954	78,000.00
00000945	1,219,800.00
00000951	405,000.00
00000946	1,530,000.00
00000775	278,000.00
00000592	144,900.00
00000478	1,073,951.88
000001098	51,000.00
000001111	100,000.00
000004129	2,000,000.00
000001157	5,000.00
000001244	98,000.00
000001179	100,000.00
000001182	53,900.00
000001709	10,000.00
000001313	26,780.39
000001243	79,170.65
000001407	48,000.00
00000653	30,000.00
	<u>19,174,593.15</u>

CREDIT IN CASH BOOK NOT IN BANK STATEMENT (APPENDIX "C")

DATE	CHEQUE	AMOUNT (₹)
3/1/2019	000001703	220,000.00

3/1/2019	000001688	65,100.00
7/1/2019	000001686	225,299.00
8/1/2019	000001615	2,790.00
8/1/2019	000001677	2,790.00
8/1/2019	000001558	2,790.00
9/1/2019	000001707	110,000.00
10/1/2019	000001681	41,751.49
10/1/2019	000001620	37,919.62
10/1/2019	000001611	37,919.62
10/1/2019	000001673	41,751.49
Balance and B/d LCDA		<u>37,950.00</u>
		<u>1,178,062.50</u>

DEBIT IN CASH BOOK NOT IN BANK STATEMENT (APPENDIX "D")

DATE		AMOUNT (₱)
31/12/2019	Bank Column total	2,628,964.74

CREDITED IN BANK NOT IN CASH BOOK (APPENDIX "E")

DATE		AMOUNT (₱)
1/12/2019	Balance B/d LCDA	500.00
31/12/2019	First Direct LCDA	<u>875,000.00</u>
		<u>875,000.00</u>

2-4-4-2

SHAREHOLDERS ACCOUNT AND CLEARING HOUSE NUMBERS

TRADING MEMBER	HOLDER'S NAME	ACCOUNT	CSCS NO
IT IS			
1.	AFIJO LOCAL GOVT.	55,634,240	C3615945AL
2.	AKINYELE LOCAL GOVT.	11,796,433	C3615946AL
3.	ATIBA LOCAL GOVT.	67,300,769	C3615950AB
4.	ATISBO LOCAL GOVT.	43,336,048	C3615951AB
5.	EGBEDA LOCAL GOVT.	43,439,072	C3615953ED
6.	IBADAN N/E LOCAL GOVT.	27,868,390	C3615956EL
7.	IBADAN NORTH LOCAL GOVT.	72,029,041	C3615958IA
8.	IBADAN N/W LOCAL GOVT.	68,052,112	C3615959IA
9.	IBADAN S/E LOCAL GOVT.	96,399,292	C3615960IA
10.	IBADAN S/W LOCAL GOVT.	21,445,477	C3615961IA
11.	IBARAPA CENTRAL LOCAL GOVT.	4,686,688	C36159521P
12.	IBARAPA EAST LOCAL GOVT.	42,001,989	C36159631P
13.	IBARAPA NORTH LOCAL GOVT.	95,576,095	C36159611P
14.	IDO LOCAL GOVT.	96,090,452	C3615965ID
15.	IREPO LOCAL GOVT.	42,056,393	C36159971P
16.	ISEYIN LOCAL GOVT.	92,840,477	C361597211
17.	ITESIWAJU LOCAL GOVT.	50,824,169	C36159731J
18.	IWAJOWA LOCAL GOVT.	46,742,806	C36159741W
19.	KAJOLA LOCAL GOVT.	12,957,528	C3615975KL
20.	LAGELU LOCAL GOVT.	68,538,780	C3615976LL
21.	OGBOMOSO NORTH LOCAL GOVT.	24,356,515	C36159810S
22.	OGBOMOSO SOUTH LOCAL GOVT.	13,537,984	C36159820S
23.	OGO-OLUWA LOCAL GOVT.	10,102,648	C361598400
24.	OLORUNSOGO LOCAL GOVT.	83,711,123	C36159910G
25.	OLUYOLE LOCAL GOVT.	21,767,504	C36159920L
26.	ONA-ARA LOCAL GOVT.	52,336,205	C36159930R
27.	ORIRE LOCAL GOVT.	11,518,788	C36159960R
28.	OORELOPE LOCAL GOVT.	29,682,432	C36159950P
29.	OYO EAST LOCAL GOVT.	15,196,820	