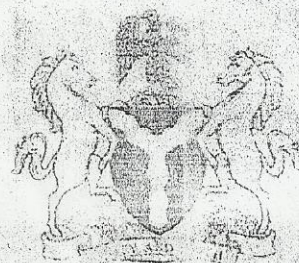


IBADAN NORTH WEST LOCAL GOVERNMENT

ONIREKE, IBADAN.
P.M.B. 5651, DUGBE, IBADAN.



2018

General Purpose Financial Statement

(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 basic of accounting which recognized revenue cash is received and expenditure when cash is paid from the basic 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 few 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 staffs 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% withholding tax deduction that is yet to be remitted to the State Board of Internal Revenue as at the end of the financial year.

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE, DUGBE

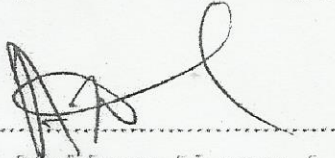
(GEO CODE 63030800)

2018 GENERAL PURPOSE FINANCIAL STATEMENT

LOCAL GOVERNMENT RESPONSIBILITY FOR FINANCIAL STATEMENT

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 1958 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 within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best of my knowledge, this system of internal control has operated adequately throughout the reporting period.



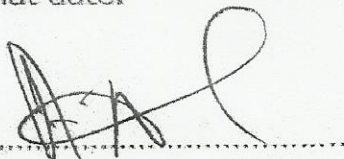
Alh. Afobiyeye Akeem A.
Director of Finance & Supplies

13/11/19

DATE

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with the Financial (Control and Management) Act 1958 as amended.

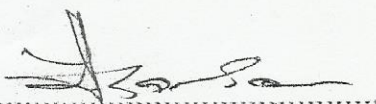
In our opinion these Financial Statements fairly reflect the financial position of Local Government as at 31st December, 2018 and its operations for the year ended on that date.



Alh. Afobiyeye Akeem A.
Director of Finance & Supplies

13/11/19

DATE



Mrs. Samson Yehinde
Head of Local Government Administration

13/11/19

DATE

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN

(GEO CODE 63020000)

2018 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 and IFAC guidelines.

The International Public Sector Accounting Standards is applied in preparation of this Financial Statement.

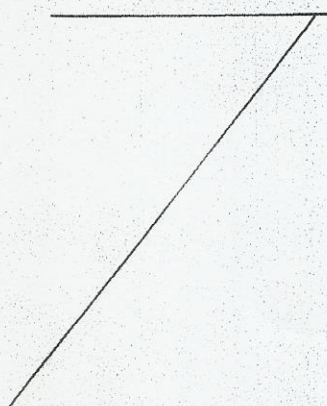
IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN
YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT
FINANCIAL POSITION OF IBNWLG AS AT 31ST DECEMBER 2018

	CURRENT YEAR 2018	PREVIOUS YEAR 2017
ASSETS:		
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	<u>230,132,015.54</u>	<u>228,233,127.47</u>
LIABILITIES:		
Deposit	56,209,005.87	49,129,299.43
General Revenue	<u>173,923,009.67</u>	<u>179,103,828.04</u>
	<u>230,132,015.54</u>	<u>228,233,127.47</u>

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

.....
 ALH. AFE BIOYE AKEEM A.
 DIRECTOR OF FINANCE & SUPPLIES
 IBADAN NORTH WEST LOCAL GOVERNMENT

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN
YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT
FINANCIAL PERFORMANCE OF IBNWLG AS AT 31ST DECEMBER, 2018

	DR (₦)	CR (₦)	
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>		
	<u>1,312,259,617.88</u>		<u>1,312,259,617.88</u>

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

STATEMENT OF INVESTMENT AS T 31ST DECEMBER 2018

S/N	Company	Certificate	Date	No of share	Unit Price	Amount #
1	Oyo State small Scale Industries Company Ltd (OYSSIC)	2010/C0015	15/10/2015	1,000,000	30k	300,000.00
2	Oyo State Small Scale Industries Company Limited (OYSSIC)	OYSSIC 2010/0015	5/01/2010	714,285	#1.00	714,285.00
3	Oyo State Small Scale Industries Company Limited (OYSSIC)	OYSSIC 2002/0015	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.	467	22/04/94	500,000	#1.00	500,000.00
	Total					3,692,857.00

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN

YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT

SUMMARY OF REVENUE AND EXPENDITURE FOR THE YEAR 31ST 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
	Total Revenue (a)		1,246,250,000.00	1,082,127,601.34	
	Expenditure				
	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	
	Finance & Supplies	33	536,853,223.72	215,904,740.99	
	BPR&S	35	15,250,000.00	13,399,603.46	
	Grants and Subsidies	36	-	-	
	Total Exp. (b)			1,082,127,601.82	

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

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

	Note	BUDGET CURRENT YEAR 2018	ACTUAL CURRENT YEAR 2018
Cash flow from operating activities:			
Receipts:			
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
Total Receipts:			1,082,127,801.34
Payment:			
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
Total Payments		Total	1,082,127,601.11
Net Cash flow from Operating Activities			85,615.17
Cash Flows from Investment Activities:			
Purchase/ Const of Assets	10		
Purchase of Fin, Mrk. Instrument			3,692,867.00
Proceed from Sales of Assets			
Net cash flow from investing activities			
Cash flows from Financing Activities:			
Proceed from Loan & Other Borrowing	11		
Divided Received	12		
Repayment of Loans	13		

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN

YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

	Note	BUDGET CURRENT YEAR 2018	ACTUAL CURRENT YEAR 2018
Net Cash Flow from Financing Activities			
Financed By:			
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, ONIREKE IBADAN

YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT

REVENUE PROFILE

ADMINISTRATIVE AND GENERAL DEPARTMENT: 012500100100

REV CODE	REVENUE ITEMS	APPROVED 2018 N	ACTUAL 2018 N
	FEES – GENERAL		
120204-17	Contractor Reg. Fee	200,000.00	
120204-18	Marriage/ Divorce Fees	5,000,000.00	5,533,760.00
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	-
	FINES- GENERAL		
120205-01	Fines/ Penalties	300,000.00	
120205-02	Court Fines	300,000.00	7,336,058.06
	SALES – GENERAL		
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	-	-
	EARNINGS – GENERAL		
120207-04	Earning from the use of Govt. Veh.	Nil	Nil
120207-05	Earning from the use of Govt. Halls	300,000.00	Nil
120207-28	Earning from affidavit & Oaths	600,000.00	Nil
		8,050,000.00	12,872,434.16

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN

YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT

REVENUE PROFILE

AGRICULTURE AND NATURAL RESOURCES: 012500100100

REV CODE	REVENUE ITEMS	APPROVED 2018 N	ACTUAL 2018 N
	LICENSE – GENERAL		
120201-26	Tractor Hiring Services	-	-
120201-38	Forestry/ Timber License	-	-
		-	-
	FEES – GENERAL		
120204-46	Agriculture/ VET Service Fees	-	-
120204-51	Timber and Forest Fees	-	-
	SALES – GENERAL		
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	256,500.00
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	-	-
	EARNINGS – GENERAL		
120207-08	Earning from Agric Produce	1,800,000.00	-
120207-16	Earning from Pest Control & Plant Protection Serv.	500,000.00	1,800.00
120206-17	Earning from Plantain Scheme	-	-
120206-26	Earning from Agricultural Service	300,000.00	-
		11,900,000.00	1,113,150.00

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
	GOVERNMENT SHARE OF FACC:		
110101-01	Statutory Allocation	360,000,000.00	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 VAT	450,000,000.00	400,748,121.59
110103-03	Excess Crude oil	300,000,000.00	150,000,000.00
	TOTAL DEPENDENT REV.	1,210,000,000.00	1,049,515,527.80
	PERSONAL TAXES		
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	400,000.00	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
	SUB-TOTAL	1,150,000.00	891,610.00
	LICENSES – GENERAL		
120201-05	Radio/Television Licenses	3,000,000.00	764,610.00
120201-07	Boats Canoe (Small craft) License	-	-
120201-11	Bake 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	Cart/ Truck Licenses	175,000.00	-
120201-15	Dane Gun	-	-
120201-16	Cattle Dealer License	-	-
120201-17	Dried Fish and Meat License	-	-
120201-18	PET (Dog) License	-	-
120201-19	Fishing Permits	-	-
120201-20	Hawkers/ Squatters Permits	200,000.00	69,000.00
120201-21	Hunting Permits	-	-
120201-22	Produce Buying Licenses	500,000.00	437,500.00
120201-25	Renewal of Fishers Licenses	-	-
120201-28	Borehole Drilling Licenses	-	-
	SUB-TOTAL C/D	944,830,000.00	1,724,110.00

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE 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	166,350.00
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
120204-36	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	114,190.00
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	
120101-19	Attestation of Bache hood & Spinsterhood	300,000.00	Nil
	SUB-TOTAL	17,450,000.00	7,273,890.00
	SALES – GENERAL		
120206-07	Sales of Consultancy Reg. Forms	-	-
120206-10	Proceeds from sales of goods by Public Auctions	-	-
	EARNINGS – GENERAL		
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
120207-22	Earnings from Catering Services	2,000,000.00	195,000.00
120207-33	Earnings from PPP	5,000,000.00	-
120207-34	Earnings from shares and stock	-	-
	RENT ON GOVT BUILDINGS – GENERAL		
120208-01	Rent on Govt. Quarters	-	-
120208-02	Rent on Govt. Offices	-	-
120208-04	Conference Centres	-	-
	SUB-TOTAL IND. REV.	31,750,000.00	8,360,500.00

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT****REVENUE PROFILE****BUDGET, PLANNING, RESEARCH AND STATISTICS: 022000100100**

REV CODE	REVENUE ITEMS	APPROVED 2018 ₦	ACTUAL 2018 ₦
	EARNING – GENERAL		
120207-14	Earning from ICT Services	250,000.00	-
	Total	250,000.00	Nil

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT****REVENUE PROFILE****WORKS AND HOUSING DEPARTMENT: 022000100100**

REV CODE	REVENUE ITEMS	APPROVED 2018 ₦	ACTUAL 2018 ₦
	FEES – GENERAL		
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	-
	EARNINGS – GENERAL		
120207-03	Earning from Hire of Plant & Equip.	8,000,000.00	820,000.00
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	-
120208-06	Rent on shops	3,000,000.00	-
120208-03	Rents & Premium on the Allocation of land	7,000,000.00	770,700.00
120209-04	Rents on Plots & Sites Services Programme	250,000.00	-
120209-05	Lease Rental	2,500,000.00	2,950,093.33
120209-06	Rents on Properties	3,500,000.00	1,656,400.00
		46,650,000.00	6,197,193.38

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN

YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT

REVENUE PROFILE

DEPARTMENT OF ENVIRONMENTAL SANITATION: 053500100100

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

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN

YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT

REVENUE PROFILE

DEPARTMENT OF COMMUNITY DEVELOPMENT AND CULTURE: 053500100100

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

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN

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

DEPARTMENT OF PRIMARY HEALTH CARE: 053500100100

REV CODE	REVENUE ITEMS	APPROVED 2018 ₦	ACTUAL 2018 ₦
	FEES - GENERAL		
120204-41	Laboratory Fees	1,550,000.00	Nil
120204-41	Medical certificate & Report	800,000.00	558,400.00
	SALES – GENERAL		
120206-12	Proceeds from Sales of Drugs & Medication	-	-
	EARNINGS – GENERAL		
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	DIVIDEND RECEIVED		
	Total	8,770,000.00	2,522,420.00

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT
REVENUE PROFILE****DETAILS OF DEPENDENCE REVENUE FOR THE YEAR ENDED 31ST DEC., 2018**

MONTHS	STATUTORY ALLOCATION 110101-01 N	10% IGR 110102-05 N	VAT 1101002-01	REVENUE EXCESS OIL 110103-03	TOTAL N
January	-	-	-	-	-
February	25,540,748.78	2,843,196.57	30,167,037.89	-	58,550,983.24
March	25,865,991.97	2,843,196.57	34,823,073.12	150,000,000.00	213,532,261.66
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	2,845,196.57	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
	467,492,243.94	31,275,162.27	400,748,121.59	150,000,000.00	1,049,515,527.80

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN

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

DETAILS OF TOTAL REVENUE FOR THE YEAR ENDED 31ST DEC. 2018

S/N	ADMINISTRATIVE CODE	DEPT	APPROVED ESTIMATE 2018	ACTUAL DEPENDENCE 2018	ACTUAL INDEPENDENCE 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	FIN	978,430,000.00	8,360,500.00	-	-
4	022000300100	BUDGET	250,000.00	Nil	-	-
5	023400100100	WRKS	46,650,000.00	6,197,193,388.00	-	-
6	053500100100	ENV.	5,000,000.00	315,326.00	-	-
7	055100300100	EDU.	4,400,000.00	1,211,050.00	-	-
8	052100100100	PHC	8,770,000.00	2,522,420.00	-	-
	Sub-total					32,612,073.54
	110101-01	STAT.ALLO	360,000,000.00		467,492,243.94	-
	110102-01	VAT	450,000,000.00		400,748,121.59	
	110101-05	10% STATE IGR	60,000,000.00		31,275,162.27	
	110103-03	Excess crude oil	300,000,000.00		150,000,000.00	1,049,515,527.80
	Grand Total		2,233,450,000.00			1,082,127,601.34

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN

YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT

ADMINISTRATIVE CODE: 012500500101

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

DEPT OF AGRIC AND NATURAL RESOURCES

ADMINISTRATIVE CODE: 021500500101

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

DEPT OF FINANCE AND SUPPLIES

ADMINISTRATIVE CODE:022000100100

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 ₦	ACTUAL EXPENDITURE 2018 ₦	BAL. PROVISION ₦
21010101	Salary	64,347,765.10	64,570,745.08	(222,979.96)
	Pension		115,535,322.37	

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN

YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT

DEPT OF BUDGET, PLANNING, RESEARCH AND STATISTICS

ADMINISTRATIVE CODE: 022000300100

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 ₦	ACTUAL EXPENDITURE 2018 ₦	BAL. PROVISION ₦
210101	SALARY	3,556,456.76	3,570,794.46 ✓	(14,337.70)

DEPT OF WORKS, HOUSING, LANDS AND SURVEY

ADMINISTRATIVE CODE: 023400100100

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 ₦	ACTUAL EXPENDITURE 2018 ₦	BAL. PROVISION ₦
21010101	SALARY	34,658,415.03	39,775,546.57 ✓	(5,117,131.54)

DEPT OF ENVIRONMENTAL SANITATION

ADMINISTRATIVE CODE: 053500100100

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 ₦	ACTUAL EXPENDITURE 2018 ₦	BAL. PROVISION ₦
21010101	SALARY	43,736,471.92	27,493,317.99 ✓	16,243,153.93

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN

YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT

DEPT OF COMMUNITY DEVELOPMENT AND CULTURE

ADMINISTRATIVE CODE: 055100300100

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 ₦	ACTUAL EXPENDITURE 2018 ₦	BAL. PROVISION ₦
21010101	SALARY	47,812,364.36	46,643,785.32	1,168,579.04

DEPT OF PRIMARY HEALTH CARE

ADMINISTRATIVE CODE: 052100100100

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 ₦	ACTUAL EXPENDITURE 2018 ₦	BAL. PROVISION ₦
21010101	SALARY	198,967,870.39	195,024,771.08	3,943,099.31

INTERNAL AUDIT UNIT

ADMINISTRATIVE CODE: 011118300101

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 ₦	ACTUAL EXPENDITURE 2018 ₦	BAL. PROVISION ₦
21010101	SALARY	2,284,040.16	2,321,039.08	(36,998.92)

THE COUNCIL

ADMINISTRATIVE CODE: 011200100100

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 ₦	ACTUAL EXPENDITURE 2018 ₦	BAL. PROVISION ₦
21010101	SALARY	29,000,000.00	16,632,000.57	12,367,999.43

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN

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

ADMINISTRATIVE CODE: 012500100100

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 ₦	ACTUAL EXPENDITURE 2018 ₦	BAL. PROVISION ₦
21010101	SALARY	2,090,652.29	1,940,563.99 ✓	150,088.30

OFFICE OF THE CHAIRMAN

ADMINISTRATIVE CODE: 011100100100

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 ₦	ACTUAL EXPENDITURE 2018 ₦	BAL. PROVISION ₦
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

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 ₦	ACTUAL EXPENDITURE 2018 ₦	BAL. PROVISION ₦
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 31ST DECEMBER**

2018

OFFICE OF THE CHAIRMAN (ADMIN CODE: 011100100100)

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 ₦	ACTUAL EXPENDITURE 2018 ₦
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: Chm, 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
	SUB-TOTAL OVERHEAD	28,900,000.00	19,065,667.35
	DETAILS OF CAPITAL EXPENDITURES		
23010113	Purchase of Computers	300,000.00	412,000.00
23010114	Purchase of Printers	100,000.00	Nil
23010146	Purchase of Other Equipment	500,000.00	376,000.00
23010112	Purchase of Office Furniture & fittings	1,500,000.00	695,000.00
	SUB-TOTAL CAPITAL	2,400,000.00	1,483,000.00
	GRAND TOTAL	31,300,000.00	20,548,667.35

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN
YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT
STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR ENDED 31ST
DECEMBER 2018
OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT
(ADMIN CODE: 011100100100)

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 ₦	ACTUAL EXPENDITURE 2018 ₦
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	-
	SUB TOTAL OVERHEAD	6,250,000.00	120,000.00
	Capital Expenditures		
23010146	Purchase of Other Equipment	200,000.00	-
23010112	Purchase of Office Furniture & fittings	700,000.00	-
	SUB TOTAL	900,000.00	-
	GRAND TOTAL	7,150,000.00	120,000.00

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

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 N	ACTUAL EXPENDITURE 2018 N
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 22021029	Welfare Packages (Imprest etc)	1,000,000.00	800,000.00
22021033	Contingencies – Other Recruitment costs	1,200,000.00	650,000.00
	SUB TOTAL OVERHEAD	11,150,000.00	3,446,000.00
	CAPITAL EXPENDITURES		
23010112	Purchase of Office Furniture & fittings	1,600,000.00	
	SUB- TOTAL	1,600,000.00	Nil
	GRAND TOTAL	12,750,000.00	3,466,000.00

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

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 N	ACTUAL EXPENDITURE 2018 N
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
	SUB-TOTAL OVERHEAD	3,505,000.00	1,049,200.00
	CAPITAL EXPENDITURES		
23010113	Purchase of Computers	300,000.00	-
23010114	Purchase of Printers	80,000.00	-
23010146	Purchase of Other Equipment	300,000.00	-
	SUB- TOTAL	680,000.00	Nil
	GRAND TOTAL	4,185,000.00	1,049,200.00

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN
YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT
STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR ENDED 31ST
DECEMBER 2018
DEPT OF GENERAL ADMIN (ADMIN CODE: 012500100100)

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 N	ACTUAL EXPENDITURE 2018 N
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
22021033	Contingencies –Other Recruitment costs	2,000,000.00	1,850,000.00
22040111	Contribution to Traditional Councils	400,000.00	Nil
	SUB-TOTAL OVERHEAD	20,950,000.00	15,298,557.50
	CAPITAL EXPENDITURE		
23010113	Purchase of Computers	300,000.00	195,000.00
23010114	Purchase of Printers	150,000.00	Nil
23010115	Purchase of Photocopying Machines	Nil	Nil
23010140	Purchase of UPS/Inverters	50,000.00	-
23010112	Purchase of Office Furniture & Fittings	400,000.00	-
2202080	Motor Vehicle fuel cost	100,000.00	6,900.00
22020803	Plant/ Generator Fuel cost	150,800.00	-
	SUB-TOTAL CAPITAL	1,150,800.00	201,900.00
	GRAND TOTAL	22,100,800.00	15,500,457.50

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN
YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT
STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER 2018
DEPT OF AGRIC AND NATURAL RESOURCES (ADMIN CODE: 021500100100)

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 N	ACTUAL EXPENDITURE 2018 N
22020102	Travel & transport – Others	100,000.00	92,000.00
22020301	Office Stationeries/ Comp Consumable	102,000.00	-
22020305	Printing of Non Security Documents	282,000.00	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
	SUB-TOTAL OVERHEAD	2,070,000.00	939,000.00
	CAPITAL EXPENDITURE		
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 Processing)	5,000,000.00	-
23050113	Land Preparation / Fencing	1,600,000.00	134,200.00
23050117	Farm Development		
	* Arable Crop Cultivation (Maize, Cassava)	1,500,000.00	-
	* Live stock Division :		
	* Poultry	15,000,000.00	2,813,100.00
	* Snailery	150,000.00	-
	* Education/ Training	70,000.00	535,000.00

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

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 ₦	ACTUAL EXPENDITURE 2018 ₦
	* 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	-
	SUB-TOTAL CAPITAL	47,302,000.00	9,739,470.00
	GRAND TOTAL	49,372,000.00	10,678,470.00

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN

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

31ST DECEMBER 2018

DEPT OF FINANCE AND SUPPLIES (ADMIN CODE: 022000100100)

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 ₦	ACTUAL EXPENDITURE 2018 ₦
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
22020901	Bank Charges (Other than Interest)	650,000.00	Nil
22021001	Refreshment & Meal	4,000,000.00	3,415,000.00
22021007	Welfare Packages (Imprest etc)	1,600,000.00	1,130,000.00
22021033	Contingencies – other Recruitment Costs	2,850,000.00	1,906,400.00
22070102	Transfer to Sovereign Wealth Fund	36,000,000.00	24,939,014.54
	SUB-TOTAL OVERHEAD	58,660,000.00	35,713,673.54
	CAPITAL EXPENDITURES	-	-
23010113	Purchase of Computers	200,000.00	-
23010114	Purchase of Printers	80,000.00	-
23010112	Purchase of Office Furniture & Fittings	100,000.00	85,000.00
23050120	Acquisition of Shares	1,000,000.00	-
	SUB-TOTAL CAPITAL	1,380,000.00	85,000.00
	GRAND TOTAL	60,040,000.00	35,798,673.54

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT
STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR ENDED****31ST DECEMBER 2018****DEPT OF BUDGET, PLANNING, RESEARCH AND STATISTICS****(ADMIN CODE: 022000300100)**

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 ₦	ACTUAL EXPENDITURE 2018 ₦
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
	SUB-TOTAL OVERHEAD	11,710,000.00	9,417,059.00
	CAPITAL EXPENDITURES		
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
	SUB-TOTAL CAPITAL	3,630,000.00	411,750.00
	GRAND TOTAL	15,340,000.00	9,828,809.00

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT
STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER 2018****DEPT OF WORKS AND HOUSING (ADMIN CODE: 023400100100)**

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 ₦	ACTUAL EXPENDITURE 2018 ₦
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 & Meal	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
	SUB-TOTAL OVERHEAD	12,530,000.00	4,760,858.76
	CAPITAL EXPENDITURES		
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	-
230101101	Purchase/ Acquisition of Land	10,000,000.00	-
23010150	Purchase of Road Equipments /Tools	1,500,000.00	-
23010101	Construction /Provision of Office Buildings	6,500,000.00	4,405,500.00
22021029	Other Expenses	200,000.00	135,000.00

DEPT OF WORKS AND HOUSING (ADMIN CODE: 023400100100)

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 ₦	ACTUAL EXPENDITURE 2018 ₦
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
23030123	Rehabilitation/ Repairs of Traffic Light/Street Lights	-	-
	* Maintenance of Solar Light at Atowoda Road & Others	600,000.00	Nil
23030125	Rehabilitation/ Repairs – Power Generating Plants	800,000.00	10,800.00
23040107	Preparation/ Execution of Master/Regional Plan	3,500,000.00	795,000.00
230350119	Contingencies – Capital	4,000,000.00	781,000.00

DEPT OF WORKS AND HOUSING (ADMIN CODE: 023400100100)

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 ₦	ACTUAL EXPENDITURE 2018 ₦
23050114	Compensation for acquired landed properties	2,000,000.00	2,000,000.00
	SUB-TOTAL	471,512,673.72	233,070,726.00
	GRAND TOTAL	488,042,673.72	237,831,584.80
	* 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
31ST DECEMBER 2018****DEPT OF ENVIRONMENTAL SANITATION (ADMIN CODE: 053500100100)**

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 N	ACTUAL EXPENDITURE 2018 N
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
	SUB-TOTAL OVERHEAD	7,860,000.00	6,159,000.00
	CAPITAL EXPENDITURES		
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 & Control/ environmental Sanitation	20,500,000.00	20,745,500.00
23040164	Water Pollution and Control	7,500,000.00	7,925,000.00
22020305	Printing of non-security document	100,000.00	92,000.00
	SUB-TOTAL	37,000,550.00	57,234,900.00
	GRAND TOTAL	53,110,550.00	63,393,900.00

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN

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

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

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 ₦	ACTUAL EXPENDITURE 2018 ₦
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
22050105	Education Subsidy	4,000,000.00	-
22020303	Newspapers	200,000.00	125,000.00
	SUB-TOTAL	32,395,000.00	17,809,190.00

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

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 R	ACTUAL EXPENDITURE 2018 R
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
	SUB-TOTAL CAPITAL	26,750,000.00	13,114,500.00
	GRAND TOTAL	61,145,000.00	30,923,690.00

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN

YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT
STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR ENDED
31ST DECEMBER 2018

DEPT OF PRIMARY HEALTH CARE (ADMIN CODE: 052100100100)

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED ESTIMATE 2018 #	ACTUAL EXPENDITURE 2018 #
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
	SUB-TOTAL OVERHEAD	11,430,000.00	3,907,400.00
	CAPITAL EXPENDITURES		
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 Health / Medical Equip.	3,000,000.00	545,000.00
22020803	Plant/ Generator Fuel Cost	200,000.00	5,000.00
23050109	Special Projects and Assignments:	-	-
	* Medical/Mat. Service (Family Planning, Malaria Control etc)	3,000,000.00	1,200,000.00
	* Drug Supplies	3,600,000.00	100,000.00
	* Disease Surveillance, Control and Prevention	800,000.00	984,700.00
	* LACA	2,000,000.00	-
	* Public Enlightenment Campaigns	800,000.00	670,000.00
	* Immunization Programmes	4,500,000.00	1,600,000.00

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
	SUB-TOTAL CAPITAL	19,280,000.00	5,504,700.00
	GRAND TOTAL	30,710,000.00	9,412,100.00

IBADAN NORTH WEST LOCAL GOVERNMENT, ONIREKE IBADAN

**YEAR 2018 GENERAL PURPOSE FINANCIAL STATEMENT
SUMMARY OF ACTUAL EXPENDITURE FOR THE YEAR ENDED
31ST 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 STAFF)	7,552,109.55	NIL	NIL	7,552,109.55
13	OFFICE OF THE SECRETARY	2,262,931.76	120,000.00	NIL	2,382,931.76
14	ANNUAL LEAVE BONUS	10,976,326.99			10,976,326.99
15	INSURANCE		550,000.00		550,000.00
		641,859,668.63	116,148,737.15	324,119,196.04	1,082,127,601.82

IBADAN NORTH WEST LOCAL GOVERNMENT

RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2018

BANK BALANCES

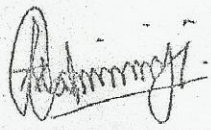
Account Number	Bank Names	Balance (#)
Zenith Bank	1015037285	75709,013.52
Zenith Bank	1015316018	1,742,947.99
UBA	1019663613	555,246.82
Polaris	4040020625	<u>172,376.59</u>
		<u>3,179,584.92</u>

Add

Bank Charges	(App 1)	536,270.99	
Debit in bank not yet in CB	(APP II)	25,067,536.06	
Credit in CB not yet in Bank state	(APP III)	<u>67,083.27</u>	<u>25,670,890.32</u>
			28,850,475.24

Less

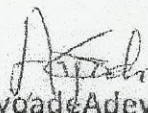
Unpresented cheque	(APP IV)	2,170,318.36	
Credit in bank not yet in CB (APPV)		2,582,066.02	
Diff. in posting (APP VI)		<u>105,150.00</u>	<u>4,857,534.38</u>
			<u>23,992,940.86</u>



ALH. AKEEM ADESINA OLADIMEJI
Director of Finance & Supply



EDET OLAIDE TOLULOPE
Reconciliation Officer



Mr. Ayode Adewale
Cashier

APPENDIX I

BANK CHARGES

Balance B/F	44,516.59
Zenith Bank a/c no 1015037285 1/12/18-31/12/18	6,539.00
Zenith Bank a/c no 10153160181/12/18-31/12/18	29,578.05
U B A a/c no 1019663613 1/12/18-31/12/18	<u>53,696.09</u>
	<u>536,270.99</u>

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 IBNWLG	15,000.00
2/12/17 transfer to IBNWLG	15,000.00
2/12/17 Adhoc staff NPC salary	15,000.00
" Akinyele chq no 0411	12,990.00
14/12/17 a/c No 1015037285 pdlyanda Peter chq 397	35,000.00
22/12/17 a/c 1019663913 sweepers July salary	20,000.00
Chq no 1092 of 3/1/18 Egbeda L/G CICS	7,500.00
Chq no 1079 of 3/1/18 Egbeda L/G CICS	15,000.00
Chq no 1100 of 9//1/18 AIUP	64,341.61
Chq no 1101 of 9//1/18 AIUP	64,341.61
Chq no 1074 of 11/1/18 Akinyele LG	12,990.00
Chq no 1075 of 12/1/18 IBNWLG	34,980.00
Chq no 1107 of 15/1/18 OpeyemiOrimolade	20,000.00
Chq no 1076 of 15/1/18 FBN Plc	130,000.00
Chq no 0773477 of 16/1/18 IBNWLG Sal	814,996.65
Chq no 1094 of 18/1/18 med & health workers	73,630.89
" " 1078 of 23/1/18 heritage bank	25,000.00
" " 292 of 11/1/18 AmusatGbolagade	60,000.00
" " 239 of 12/1/18 Alh Bola Ajuwon	50,000.00
" " 238 of 16/1/18 Mrs. ToyinSotayo	50,000.00
" " 311 of 29/1/18 Peter Oludayo	150,000.00
" " 312 of " Iyanda Peter	75,537.50
" " 1070 of 1/2/18 Oluyole L/G	15,000.00
" " 376 of 1/3/18 NANNMS	57,103.75

" Trf to IBNWLG 23/3/18	190,500.36
" " 1366 ifo Hammed Emiola 29/3/18	22,680.00
" " 96 pdKewulere 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:pdAmusatGbolagade 16/4/18	100,000.00
Chq 1380 Kewulere Ibrahim of 4/4/18	70,000.00
Chq 706 pd May 2018 Political Salary	2,900,000.00
Chq 587 pd Hon. NurudeenLaoye 18/7/18	35,000.00
Chq 588 pd Abdul RasaqTaofeek 18/7/18	35,000.00
Chq 1015 wdrifoAmusatGbolagade 13/7/18	120,000.00
Chq 1019 ifoAmusatGbolagadeDugbe 23/7/18	100,000.00
OtokiFolashade chq 780 17/08/18	130,000.00
Chq wdrifo Mrs. OlanrewajuOlamide 870 of 9/8/18	120,000.00
Chq wdrifo Mrs. OlanrewajuOlamide 871 of 13/8/18	100,000.00
Chq 871 wdrifoAbimbolaWasiu of 16/8/18	150,000.00
Chq 766 pd June 2018 Political salary 6/8/18	2,886,064.52
chq 752pd Mr. DurodolaMuideen Shola 03/08/18	150,000.00
Chq 926 IfoWasiuAbimbola 13/9/18	200,000.00
Chq 924 IfoSaanuadeAderonke 13/9/18	500,000.00
Chq 927Ifo Mrs. OmogunsoyeRomoke 25/9/18	95,704.65
Chq 835 Pst Mrs. Ojo Christy Bosede 5/9/18	150,000.00
NIP Cr OmotoshoShakirat at Adeola FBN 20/9/18	2,839.05
NIP Cr MojeedBusari JZIA 20/9/18	11,071.51
Short fall IBNWLG staff salary May 18 21/9/18	2,786.72
Zb chq 622 PdGbolly toll Com. Ent. 26/9 1015037285	455,050.00
Chq 502 pdGbolly Toll Com. Ent. 03/10/18	470,250.00
Chq 498 pdGbolly Toll Com. Ent. 10/10/18	467,115.00
Chq 546 pd Mr. BusariAkeem 24/10/18	150,000.00
Nip/Cr Samuel KolawoleAjadi 31/10/18	45,117.46
NIP/Cr QuadrilsiakaAdekole 31/10/18	26,000.00
Chq 1480 IfoiOlatunbosunBidemi 25/10/18	125,000.00
Chq 1541 Oluyole L/G Statu A/c 1/11/18	30,000.00

Chq 1603 Ifo Engineer AderintoAkeem 6/11/18	1,600,000.00
Chq 863 Akinyele Staff Loan Accounts 16/11/18	7,050.00
Chq 649 pd Mrs. FalolaOlukemi 21/11/18	126,500.00
Chq 251 pd OYSOWA 22/11/18	250,000.00
Chq 1664 Ifo UBA Plc 19/12/18	135,000.00
Chq 1675 AkandeAdenike 21/12/18	500,000.00
Chq 1674 Ojo Christy Bosede 21/12/18	500,000.00
Chq 1685 Mr. IsiakaAdekunle 24/12/18	50,000.00
Chq 1684 Mr. IsiakaAdekunle 24/12/18	75,000.00
Chq 1693 AkandeBosede 24/12/18	500,000.00
Chq 1692 AkandeAdenike 24/12/18	500,000.00
Chq 1683 AjadiKolawole Samuel 27/12/18	100,000.00
Chq 1682 AjadiKolawole Samuel 27/12/18	200,000.00
Chq 1696 AkandeAdenike 28/12/18	165,000.00
Chq 1687 AdegboyegaRabiu Robinson Alabi 28/12/18	50,000.00
Chq 1686 AdegboyegaRabiu Robinson Alabi 28/12/18	75,000.00
Chq 1679 BosunAjuwon 28/12/18	200,000.00
Chq 1681 BosunAjuwon 28/12/18	100,000.00
Chq 259 Engr. AderintoAkeem 5/12/18	250,000.00
Chq 618 Medical & Health Workers Union of Nig. 13/12/18	55,572.35
Chq 887 Mrs. AkandeAdenike 20/12/18	500,000.00
Chq 888 Ojo Christy Bosede 21/12/18	500,000.00
Chq 886 Ojo Christy Bosede 21/12/18	500,000.00
	<u>25,067,536.06</u>

APPENDIX III

Difference in posting

Bal. b/f from July 2018

33,002.03

Double posting RV 14 & 40

29,369.24

Cash RV 33 Posted to bank

1,616.00

Cash RV 34 posted to bank

1,240.00

Cash Rev. 08 posted to bank in December

1,856.00

67,083.27

APPENDIX IV

Unpresented chqs as at 31st December, 2018

Bal B/F from July 2017 Reconciliation	228,193.17
Chq 1270 IB. NORTH L/G	13,860.00
Chq 1083 Iharapa East L/G	3,888.89
Chq 265 Ib. North L/G	30,140.00
Chq 1120 Ib. North L/G	30,140.00
Chq 1133 IBNWLG	73,633.38
Chq 14 of Feb 2018 Mr. Adigun Yinka	139,000.00
Chq 100 of April 2018 Chairman Board of Internal Rev	402,498.33
Chq 114 of April 2018 First bank	32,500.00
Chq 738 Alhaja Bosun Ajuwon	50,000.00
Chq 365 of April 2018 Ayodele Taofeek & Others	150,000.00
Chq 192 Akande Adenike	50,000.00
Chq 752 Bank to Cash	150,000.00
Chq 054 Adekunle Nike	7,500.00
Chq 191 Mrs. Abimbola O.A	110,000.00
Chq 1460 South West L/G	6,470.00
Chq 509 Amusa Gbolagade	6,450.00
Chq 570 Mrs. Ayoade F. Toyin	45,000.00
Chq 1509 Ibadan South West	12,800.00
Chq 1530 Ibadan South West	6,470.00
Chq 1551 Ib South West L/G	2,420.00
Chq 470 Heritage Bank	9,421.75
Chq 1591 Akinyele L/G	750.00
Chq 1580 NANM	5,077.56
Chq 1518 MHWUM	18,524.12

Chq 1582 Oyo State Nulge	84,118.99
Chq 1b South West L/G	2,187.50
Chq 01201b North L/Govt	6,930.00
Chq 578 Mrs. FalolaKemi	35,500.00
Chq 620 NANNM	15,232.68
Chq 621 Nulge IBNWLS	84,119.00
Chq 622 Oyo State Nulge	252,356.99
Chq 1576 Ibadan Municipal Govt	34,745.00
Chq 1650 1b North L/G	4,510.00
	<u>2,170,310.36</u>

APPENDIX V

Credit in Bank not yet in Cashbook as at 31st December, 2018

Bal B/F from December 2017 Reconciliation	453,377.61
Unpresented tellers for Jan. 2018 in a/c 1015316018	50,104.90
Unpresented tellers for Jan. 2018 in a/c 1015037285	89,550.00
Unpresented tellers for Feb. 2018 in a/c 1015037285	73,050.00
Unpresented tellers for March 2018 in a/c 1015037285	149,200.00
Unpresented teller for March 2018 in a/c 1019663613	64,162.92
Unpresented teller for April 2018 in a/c 1015037285	21,480.00
Unpresented teller for May 2018 in a/c 1015037285	73,400.00
Unpresented tellers for May 2018 in a/c 1015316018	53,757.28
Unpresented tellers for June 2018 in a/c 1015037285	161,990.00
Unpresented tellers for June 2018 in a/c 1015316018	150,052.00
Unpresented tellers for July 2018 in a/c 1015037285	234,810.00
Unpresented tellers for August 2018 in a/c 1015037285	198,380.00
Unpresented tellers for August 2018 in a/c 1015316018	42,655.83
Unpresented tellers for September 2018 in a/c 1019663613	7,911.82
Unpresented tellers for September 2018 in a/c 1015037285	30,540.00
Unpresented tellers for October 2018 in a/c 1015037285	67,380.76
Unpresented tellers for October 2018 in a/c 1019663613	5,808.68
Unpresented tellers November 2018 in a/c 1015037285	292,540.00
Unpresented tellers for December 2018 in a/c 1015037285	297,540.00
Unpresented tellers for December 2018 in a/c 1019663613	<u>64,413.72</u>
	<u>2,582,066.02</u>

APPENDIX VI

Difference in Posting as at 31st December, 2018

Bal B/F from Sept 2018 Reconciliation

105,150.00

OKFRABAN NORTH LCDA, ELEYELE

BANK RECONCILIATION STATEMENT FOR THE MONTH OF DECEMBER 2018

Bank Balances		Amount N
<u>ACCOUNT NO.</u>	<u>BANK NAME</u>	
1015209140	Zenith	90,074.70
1020459537	U.B.A.	28,556,517.99
1070416686	U.B.A.	154,347.99
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
		<hr/>
		29,588,578.74
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>Description</u>	<u>Bank</u>	<u>Account No.</u>	
7/12/18	Stamp duty charges	Zenith	1015209143	300.00
11/12/18	"	"	"	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
31/12/18	Acct. Charges	Waiy	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	S.M.S. Charges	"	"	71.00
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

10 11

APPENDIX II

Crossed in Payment per the Book Book

Date	Particulars	Bank	Account No.	Amount
20/9/18	KUG Eagle Wing	Zenith	1015209143	15,000.00
10/7/18	Okehadan North			
	LLVA			300,000.00
29/5/18	Ghadaha Iwo Road	U.B.A.	1020416686	
11/10/18	Fund Transfer	"	"	1,744,928.38
11/10/18	Bank deposit	Unity	0029252028	100.00
11/11/18	Church of the			
	Ressurrection	Zenith	1015209143	5,000.00
31/12/18	Bakare I.D.	"	" Jan. 2019	4,104.00
31/12/18	Abiola B.R.	"	" Jan. 2019	1,700.00
19/12/18	IBNWWLG	U.B.A.	1020416686 Jan. 2019	10,500,000.00
18/12/18	IBNWWLG	U.B.A.	020459557 Jan. 2019	<u>1,789,029.39</u>
				<u>28,367,361.77</u>

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	<u>₦192,600</u>

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

STATEMENT OF INDIVIDUAL ADVANCES BALANCES AS AT DECEMBER

31ST 2018

EDUCATION UNIT, AGRIC & BUDGET UNIT

EDUCATION UNIT

S/N	NAME	AMOUNT	
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	ADEXEMO 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	39,738.00 ✓	
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.	3,445.00 ✓	
19	ABIOLO OLADIMEJI	35,904.00 ✓	
20	OLAIDE BRAIMOH	768.88 ✓	
21	KEMI UNEANE	174,420.00 ✓	1,424,088.70
	AGRIC UNIT		
22	ZAINAB BELLO	3,071.80 ✓	
23	M. A. SADIO	68,000.00 ✓	
24	ADEOLA AKANNI	50,000.00 ✓	
25	SAIDA DEOLA AKANNI	102,300.00 ✓	223,371.80
	BUDGET DEPT		
26	AKANO SEGUN ABIFARIN	18,360.00 ✓	
27	ADELEYE OGBENI	6,875.00 ✓	
28	EMMANUEL OLANIYI	123,420.00 ✓	
29	MAYOWA MILUJI ABIMBOLA	94,247.00 ✓	
30	ADEWALE OLURANTI	(2,960.00) (OVER DEDUCTION)	242,903.00

WORKS		
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 ✓
		787,581.00
ESTATE VALUATION		
48	A. O. OGUNSOOLA	163,200.00 ✓
49	AKINSAWE FOLASADE	2,204.00 ✓
50	OYENIYE, T. A.	17,972.00 ✓
		183,376.00
TOWN PLANNING		
51	OLANIRAN QUABIRAT	44,840.00 ✓
52	FOLAKE OKANLAWON	22,240.00 22,440
53	OLAEGBE KABIRU	6,980.00 ✓
54	OLABODUN THOMPSON	51,977.43 ✓
		129,237.43
HEALTH DEPT AND ENVIRONMENTAL DEPT		
55	O. O. OKETOTO	85,000.00 ✓
56	B. A. IBRAHEEM	106,560.00 ✓
57	BABARINDE R. A.	73,494.00 ✓
58	M. B. AKINLAYO	12,546.00 ✓
59	ADEGBOYEGA O. O.	201,000.00 ✓
60	JAYEOBA RANTI	9,172.00 ✓
61	M. O. BABALOLA	29,240.00 ✓
62	OLAYINKA OLADIPO	5,420.00 ✓
63	BABATUNDE F.	42,636.00 ✓
64	AKINTOLA ABOSEDE	61,184.00 ✓
65	S. M. ADELEKE	(6.50) OVER DEDUCTION ✓
66	MOJIRAYO AKINADE	26,520.00 ✓
67	OKOYE FUNKE	173,400.00 ✓
68	ADEDOKUN ABIGAEEL B.	69,600.00 ✓
69	S. M. OLAFINJANA	79,506.00 ✓

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 ADIAT	18,360.00	
77	G. ADEKANBI	(6,800) OVER	
		DEDUCTION	
78	AYELABON A 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	JYIOLA ESTHER	200,600.00	
86	ADERIBIGBE AINA	71,749.10	
87	TANIMOWO F. E.	142,800.00	
88	OLOEQOKRTR E. T.	22,441.00	
89	VICTORIA OGUNLEYE	4,080.00	
90	FRANDE ALAMU	32,640.00	
91	ALAKA R. O.	653,000.00	1,173,436.00
	FINANCE AND SUPPLIES DEPT		
91	FRANDE ADEREMI	54,220.00	
92	ADEOSUN TOYIN	27,000.00	
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	122,720.00	
100	MORONKOLA KAFILAT	38,148.00	
101	FATIMO ADEBIMPE	34,924.00	
102	ADEBAYO E. A. (R.E.P)	106,732.00	
103	SEGUN ATAYI	45,904.00	
104	OSINSINA S. A.	2,244.00	
105	TIRIMISIYU OYELAKIN	22,440.00	
106	KAZEEM OYEBANJI	9,180.00	
107	AKANDE T. K.	1,020.00	
108	GRACE AYANTOLA	0,120.00	
109	SAFIU AYANTOLA	2,346.00	
110	ADEDITI M. T.	25,920.00	26,928
111	BAYO GBADAMOSI	2,244.00	
112	ADEREMI TAYO	24,480.00	
113	F. M. ADOLA	6,120.00	
114	AKINROPO GBENGA	2,244.00	

116	OLUFEMI OLADIRE	66,540.00 ✓	
117	IBRAHIM SULIFALI	92,184.00 ✓	
118	ABIONA FUNMILAYO D.	49,368.00 ✓	
119	M. O. ADEKUNLE	36,720.00 ✓	
120	ADESINA A. K.	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 INAGLAJI A.	11,220.00 ✓	
126	OLADOKUN G. B.	171,360.00 ✓	
127	BASIRAT ADEYEMI	125,664.00 ✓	
128	OLATUNJU G. O.	62,822.00 ✓	
129	YEMISI OLATINWO	14,741.43 ✓	939,023.40
	ADMIN DEPT		
130	SOLAJA FATIHA	1632.00 ✓	
131	KEHINDE S. O.	109,958.00 ✓	
132	RAHEEM R. ADENIYI	2,744.00	
133	MUKATLA AMUSA	17,438 (OVER DEDUCTION) ✓	
134	AKINTAYO KEHINDE	137,700.00 ✓	
135	ALIBRAHIM OLADIRE	2,244.00 ✓	
136	OLABISI YUSUF	18,196.00 ✓	
137	DASOLA OLADIPO	15,404.00 ✓	
138	B. T. AKINODE	20,136.00 ✓	
139	FALADE SUNDAY	(1020) OVER DEDUCTION ✓	
140	TIMOTHY TIJANI	3,460.00 ✓	
141	FARINADE AKINODE	8,970.00 ✓	
142	OYEWOLE ADEMIOLA	7,682.00 ✓	
143	FOLARIN JOSEPH	63,280.00 ✓	
144	S. O. AMOLE	2,244.00 ✓	
145	ROMOKE MULLI	2,244.00 ✓	
146	MUKATLA BOLARINWA	24,480.00 ✓	
147	MULLI OLAIDE	5,100.00 ✓	
148	AKINYODE R. A.	4,050.00 ✓	
149	JOSEPH OGUNWANA	10,200.00 ✓	
150	ADEGBOYE OKUNWOYA	25,300.00 ✓	
151	HAMZAT K. O.	13,812.00 ✓	
152	F. O. AMOD	80,004.00 ✓	
153	OKUNOYE J. F.	12,240.00 ✓	
154	YACINNA OYEBUNGLIN	2,239.74 ✓	
155	ADEGBOYEGA G. A.	20,100.00 ✓	
156	OLANRENWaju MOSURU	(1020) OVER DEDUCTION ✓	
157	ELEBIYE M. O.	172,000.00 ✓	
158	KAMFARA ALAMU	89,760.00 ✓	
159	ADEDENI G. A.	64,260.00 ✓	

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	ADESUMI 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	1,161,954.74
	TOTAL		8,615,126.20

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

STATEMENT OF INDIVIDUAL DEPOSIT BALANCES AS AT DECEMBER 31ST 2018

1.	PAYE	-	7,097,410.00
2.	MULGE	-	6,773,045.67
3.	IMPA	-	5,888,856.00 ✓
4.	IMG	-	2,908,225.00 ✓
5.	CFES	-	9,434,539.15 ✓
6.	MUSLIM COOP	-	3,835,740.00 ✓
7.	ESSENTIAL COMMODITIES	-	136,942.92 ✓
8.	MHWUN	-	1,938,711.53 ✓
9.	NANIM	-	230,614.98 ✓
10.	NUP	-	851,208.58 ✓
11.	NACHDN	-	566,547.99 ✓
12.	RISING SUN	-	49,915.00 ✓
13.	FIRST BANK	-	285,106.89
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	-	²⁰¹⁹ 41,140.00 (4840) ✓ 2019
21.	AKANDE ADIJAT	-	(31950) OVER DEDUCTION
22.	OGUNREKUN OLUSEYI	-	7,703.00 ✓
23.	RAIMI RONKE	-	92,400.00 ✓
24.	AROWOLO IDOWU	-	2,420.00 ✓
25.	LAWAL TOYIN	-	47,099.82 ✓
	TOTAL	-	56,209,005.87

Oladimeji Akeem A. *Notes Mrs. Mary (Olugbo)*

27,000 ✓

PENSIONER GROSS SALARY

S/N	MONTH	AMOUNT
1	JUNE 2017	6,772,857.87
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	6,925,567.86
9	FEBRUARY 2018	7,104,100.40
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
		115,535,322.37

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



October 22, 2019

The Director of Finance & Supplies
 Ibadan North West
 Onireke
 Ibadan

Uzoluji Sir,

BANK CERTIFICATE OF BALANCE STATEMENT

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


DATE	ACCOUNT NAME	ACCOUNT NO	BALANCE
31-12-2018	IBADAN NORTH WEST LOCAL GOVT STABILISATION ACCOUNT	0099563997	N34,126,419.84

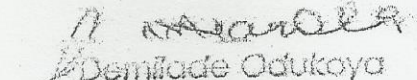
We appreciate your patronage.

Thank you.

Yours faithfully,

FOR: UNION BANK PLC.


 Adebimpe Kareem
 RELATIONSHIP MANAGER


 Demilade Odukoya
 Team Lead

Our Reference: UBA/0002/OK/00/2019/15

United Bank for Africa

Date: April 15, 2019

The Director of Finance,

Okebada North LCDA

Eleyele Ibadan.

Dear Sir,

CERTIFICATE OF BALANCE


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

NAME OF ACCOUNT	ACCOUNT	AMOUNT
Okebada North LCDA	107 159517	28,556,517.99


Thank you for the patronage of your highly esteemed bank.

Yours faithfully,

For: UBA PLC - Iwo Road

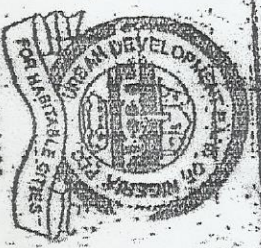

AUTHORISED SIGNATORY

Olajide Ogunraku


AUTHORISED SIGNATORY

Oluwakemi Olowe-Adeyemi

Certificate No. 407



FC 1996688

Number of Shares 500,000

INCORPORATED IN NIGERIA UNDER THE COMPANIES AND ALLIED MATTERS ACT, 1960

Urban Development Bank OF NIGERIA P.L.C

IBADAN NORTH WEST LOCAL GOVERNMENT

This is to certify that

of OYO STATE

is/are the Registered Member(s) of

500,000

Shares of ₦1 each

₦500,000.00

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

The Company Secretary of the Company was signed in the presence of

Director

Secretary

On 22ND APRIL 1984

Witnessed by

NOTE: The Company will not transfer any share without the production of a Certificate relating to such share which Certificate must be furnished by the Member(s) to whom shares are to be transferred. The Member(s) to whom shares are to be transferred must also pay the relevant share transfer fee. All company documents should be submitted for the attention of the Director.

CERTIFICATE
1136214



NUMBER OF SHARES OF £1. EACH
1750

WEMA BANK PLC

(INCORPORATED UNDER THE COMPANIES ORDINANCE (CAP 138)
INCORPORATION NUMBER RC 576

ACCOUNT NUMBER
775:33

This is to certify that **TERRY NORTHWEST JOCAL GOVERNMENT**
P. M. 3. 3611, OYIBENE, TEBUWA

is the registered holder(s) of

AMOUNT	NUMBER OF SHARES	TERMS	DESCRIPTION	DATE
ONE SEVEN EIGHT FIVE SEVEN ONE	SEVEN ONE	SEVEN		

Ordinary Shares of Fifty kobo each

WEMA BANK PLC subject to the Memorandum and Articles of

Association of the Company,
Given under the Common Seal of the Company this

30 day of

Transfer NATIONAL BANK CONVERSANTAS AT 30-08-2008 (RENEWED)

Signature of *[Signature]*

[Signature] Director
[Signature] Secretary

WR/0268401

NOTE: This Certificate must be surrendered before any transfer of the shares comprised herein can be registered.
The Shares are transferable by units of one share and multiples thereof.
All correspondence regarding this holding should be addressed to:
WEMA REGISTRATION LIMITED AGILEVENTS BUILDING, 24/3 MARINA, P.M.B. 12984, LAGOS.



DYO STATE SMALL SCALE INDUSTRIES CO. LTD.
DIVIDEND WARRANT

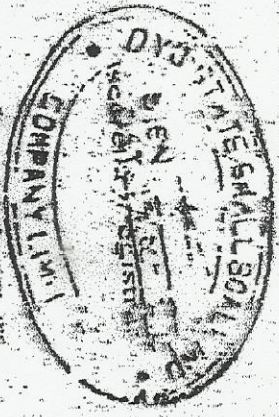
Date of Issue
 15 OCT, 2015
 For the Year

Account Number: 10601000
 No. of Shares: 1000
 Rate of Dividend Per Share: 3%

Dividend Account: 1001200.00
 Withholding Tax Deducted: 30,000.00
 Amount Payable: 970,000.00

Date Payable: 15 OCT 2015

NAME & ADDRESS OF SHAREHOLDER
 LEADAM N RSH WEST LOCAL GOVERNMENT



Stamp & Signatures



CERTIFICATE NUMBER

OYSSIC 2010/00015

AGGREGATE NUMBER

2010/00015

OYO STATE SMALL SCALE INDUSTRIES COMPANY LIMITED
 INCORPORATED UNDER THE COMPANIES ACT CAP 323:01 LAWS OF NIGERIA

Office of the Controller

ADAMU NORRIS

SECRETARY

where the Registrar holds (s) of

PERIOD OF PROVISIONS	TEN THOUSANDS	HUNDREDS	TENS	UNITS
2010/00015	000	000	000	000

Ordinary Shares

Fully paid up Oyo State Small Scale Industries Company Limited (OYSSIC) Subject of the Memorandum and Articles of Association of the Company

Given under the Common Seal of the Company this

Thirteenth day

Examined



NOTE: THIS IS A STATE REGISTERED COMPANY. THE REGISTRAR'S OFFICE DOES NOT GUARANTEE THE ACCURACY OF THE INFORMATION CONTAINED HEREIN. THE REGISTRAR'S OFFICE IS NOT RESPONSIBLE FOR THE LOSS OF OR DAMAGE TO ANY DOCUMENTS OR INFORMATION CONTAINED HEREIN.



OYO STATE SMALL SCALE INDUSTRIES COMPANY LIMITED (OYSSIC)

INCORPORATED IN THE GOLD COAST UNDER THE COMPANIES ACT, 1947 (CAP. 424:01) AND THE COMPANIES ACT, 1955 (CAP. 424:01) OF THE FEDERATION OF MALAYA AND THE COMPANIES ACT, 1956 (CAP. 424:01) OF SINGAPORE.

EXHIBIT NO.	2000/4005
APPLICANT'S NAME	AGOSTINUS A. OYEBAYO
ADDRESS	2000/4005

AGOSTINUS A. OYEBAYO

2000/4005

WEIGHTING	HEIGHT	HAIR	EYES	COMPLEXION	RELIGION	EDUCATION	PROFESSION	STATUS

Agostinus A. Oyebayo

Agostinus A. Oyebayo, 2000/4005, Lagos State, Nigeria.

Agostinus A. Oyebayo, 2000/4005, Lagos State, Nigeria.

Agostinus A. Oyebayo

Agostinus A. Oyebayo

Agostinus A. Oyebayo, 2000/4005, Lagos State, Nigeria.

STAMP NO.	285/2/51
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041



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

Investment Certificate

Ibadan North - West Local Government.

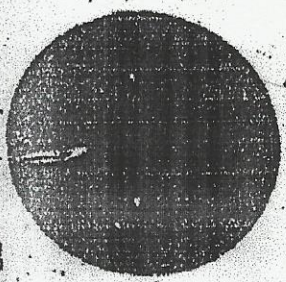
This is to certify that ONE HUNDRED AND THIRTY

of ONE HUNDRED AND THIRTY

HAS INVESTED IN THE COMM-BOND FUND INVESTMENT AND MANAGEMENT

SCHEME TO THE TUNE OF ONE MILLION THREE HUNDRED AND THIRTY

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



NOTE: This Certificate is valid in accordance with the provisions of the Companies Act, 1952.

DIRECTORS

TREASURY OFFICER