

CERTIFICATE

OF THE

AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS AND STATEMENT OF SOURCES AND APPLICATION OF FUNDS OF THE OYO STATE JOINT LOCAL GOVERNMENTS ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

In compliance with the provision of Part VII, Section 9 of Oyo State Local Government Law 2001 and Section 5, Subsection 4 of the State Joint Local Government Account (Distribution) Law 2002, I have examined the Statement of SOURCES AND APPLICATION OF FUNDS of Oyo State Joint Local Governments Accounts for the year ended 31st December, 2019 prepared and submitted by the State Accountant-General.

2. I have obtained all the information and explanations that I required. In my opinion, the Statement of Sources and Application of Funds of the State Joint Local Government Accounts show a true and fair view of financial transactions of the State Joint Local Government Accounts for the year ended 31st December, 2019.

Olusola Olanrewaju Akinola FRC/2013/ANAN/00000004937

Olusola Olanrewaju Akinola (B.SC, MBA, CNA)

Auditor-General for Local Governments.

OFFICE OF THE STATE ACCOUNTANT-GENERAL
STATE JOINT LOCAL GOVERNMENTS ACCOUNT AND FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31ST DECEMBER, 2019
STATEMENT 1
SOURCES AND APPLICATION OF FUNDS FOR THE YEAR ENDED 31ST DECEMBER, 2019

<u>SOURCES</u>	NOTE TO ACCOUNT	YEAR ENDED 31/12/2019	YEAR ENDED 31/12/2018
Statutory Allocation		N	N
Value Added Tax	1	46,474,974,792.39	47,909,273,256.31
Forex Equalisation	2	15,501,334,643.93	14,253,942,752.01
Exchange Rate	3	762,916,887.52	733,936,713.94
Excess Bank Charges	4	77,669,374.91	446,939,871.19
Foreign Excess Crude oil	5	64,601,074.93	117,185,052.54
Domestic Excess Naira Account	6	0.00	97,077,207.98
Goods and Valuables	7	0.00	36,327,784.44
Share of Solid Minerals	8	380,552,512.06	0.00
Additional NNPC	9	60,198,093.57	0.00
Total Federal Allocation (a)	10	69,191,365.83	0.00
10% State IGR (b)		63,391,438,745.14	63,594,682,638.41
Grand (a+b)	11	1,200,000,000.00	1,200,000,000.00
		<u>64,591,438,745.14</u>	<u>64,794,682,638.41</u>
<u>APPLICATION</u>			
<u>(A) First Line Charges</u>			
Distribution to 33 Local Governments	12	6,890,127,293.27	31,623,353,291.93
Primary Education Fund	13	26,198,808,590.20	23,834,148,639.67
Traditonal Council Allocation	14	815,478,233.73	1,160,671,731.06
Pension & Gratuities for Local Governments Staff	15	2,303,287,084.42	5,319,246,777.77
Local Government Staff Emolument	16	10,129,317,413.72	70,054,280.71
Running Cost	17	630,494,776.07	7,850,000.00
Capital Expenditure	18	445,500,000.00	33,580,000.00
Training Fund	19	210,627,891.93	0.00
Consultancy Fee	20	49,500,000.00	30,000,000.00
Bank Charges	21	102,946.38	0.00
Sub-Total		47,673,244,229.72	62,078,904,721.14
<u>(B) Other First Line Items</u>			
Salary Bail Out Repayment	22	1,004,262,977.52	1,004,262,977.52
Biometric contract Fund	23	109,884,175.00	109,453,575.00
Scholarship Fund	24	202,237,812.50	563,044,737.50
Sub-Total		1,316,384,965.02	1,676,761,290.02
Sub-Total (A&B)		N48,989,629,194.74	N63,755,666,011.16
Net Distributable		N15,601,809,550.40	N1,039,016,627.25
		<u>64,591,438,745.14</u>	<u>64,794,682,638.41</u>

STATEMENT 2
ANALYSIS OF TOTAL ALLOCATION ON MONTHLY BASIS

S/N	MONTH	DISTRIBUTION TO 33 LOCAL GOVERNMENTS	PRIMARY EDUCATION FUND	TRADITIONAL COUNCILS ALLOCATION	PENSION & GRATUITIES FOR LOCAL GOVERNMENT STAFF	LOCAL GOVERNMENT STAFF EMOLUMENT	RUNNING COST	CAPITAL EXPENDITURE	TRAINING FUND	CONSULTANCY FEE	BIOMETRIC CONTRACT FUND	SCHOLARSHIP FUND	BANK CHARGES	BAIL-OUT REPAYMENT	GRAND TOTAL
1	JANUARY	2,873,435,939.54	1,610,041,326.03	91,028,711.03	376,286,360.80	0.00	400,000.00	1,980,000.00	0.00	0.00	0.00	90,447,562.50	18,480.00	83,688,581.46	5,127,326,961.36
2	FEBRUARY	2,172,042,044.46	1,854,195,125.53	82,457,316.87	376,286,360.80	5,203,511.62	400,000.00	1,980,000.00	0.00	0.00	109,767,575.00	0.00	5,092.65	83,688,581.46	4,686,025,608.39
3	MARCH	1,844,649,309.27	1,854,195,125.53	72,910,334.31	376,286,360.80	5,029,532.64	400,000.00	1,980,000.00	0.00	49,500,000.00	0.00	0.00	6,562.50	83,688,581.46	4,288,645,806.51
4	APRIL	0.00	2,361,643,604.71	71,135,233.94	522,214,001.01	1,369,551,607.71	100,000.00	0.00	0.00	0.00	0.00	0.00	5,720.00	83,688,581.46	4,408,339,748.83
5	MAY	0.00	2,034,472,261.16	71,135,233.94	508,214,001.01	1,369,616,315.89	100,000.00	0.00	0.00	0.00	0.00	0.00	4,725.00	83,688,581.46	4,067,231,118.46
6	JUNE	0.00	1,277,014,889.92	0.00	0.00	5,005,790.95	99,545,850.00	0.00	0.00	0.00	116,600.00	0.00	1,670.00	83,688,581.46	1,465,372,182.33
7	JULY	0.00	2,511,691,109.75	71,135,233.94	24,000,000.00	1,183,916,714.52	100,235,000.00	0.00	0.00	0.00	0.00	0.00	7,967.50	83,688,581.46	3,974,674,607.17
8	AUGUST	0.00	2,593,196,480.92	71,135,233.94	24,000,000.00	1,186,167,961.02	118,575,464.39	0.00	43,442,929.78	0.00	0.00	0.00	8,549.90	83,688,581.46	4,120,215,201.41
9	SEPTEMBER	0.00	2,613,235,030.95	71,135,233.94	24,000,000.00	1,148,150,398.43	150,137,166.14	0.00	42,304,971.09	0.00	0.00	0.00	12,199.90	83,688,581.46	4,132,663,581.91
10	OCTOBER	0.00	2,498,613,051.31	71,135,233.94	24,000,000.00	1,142,446,453.47	22,506,944.96	0.00	42,589,889.91	0.00	0.00	0.00	5,754.21	83,688,581.46	3,884,994,909.26
11	NOVEMBER	0.00	2,493,353,202.81	71,135,233.94	24,000,000.00	1,593,366,788.20	117,570,037.82	0.00	41,432,075.63	0.00	0.00	0.00	8,177.50	83,688,581.46	4,424,554,097.36
12	DECEMBER	0.00	2,497,167,381.58	71,135,233.94	24,000,000.00	1,120,862,339.21	20,524,512.76	439,560,000.00	40,849,025.52	0.00	0.00	111,790,250.00	17,047.22	83,688,581.46	4,409,584,371.75
	TOTAL	6,890,127,293.27	26,198,808,690.20	816,478,233.73	2,303,287,084.42	10,129,317,413.72	630,494,776.07	445,500,000.00	210,627,891.93	49,500,000.00	109,684,175.00	202,237,812.50	102,946.38	1,004,262,977.52	48,993,823,184.74

NOTE 1			
STATUTORY ALLOCATION			
		2019	2018
1	JANUARY	3,852,756,880.73	3,797,176,282.00
2	FEBRUARY	3,514,304,128.11	3,764,646,065.46
3	MARCH	3,337,030,044.31	3,888,678,423.23
4	APRIL	3,146,090,393.17	3,357,418,908.36
5	MAY	3,618,036,864.89	4,171,477,325.61
6	JUNE	4,049,575,457.63	3,973,893,902.82
7	JULY	4,427,981,459.33	4,222,347,766.80
8	AUGUST	4,314,185,690.50	4,073,499,664.80
9	SEPTEMBER	4,343,577,571.62	4,149,962,239.73
10	OCTOBER	4,226,896,143.72	3,975,790,170.89
11	NOVEMBER	4,168,591,133.35	4,293,485,967.94
12	DECEMBER	3,475,949,025.03	4,240,896,538.67
	TOTAL	46,474,974,792.39	47,909,273,256.31

NOTE 3			
FOREX EQUALISATION			
		2019	2018
1	JANUARY	0.00	212,888,668.80
2	FEBRUARY	0.00	0.00
3	MARCH	305,662,674.07	0.00
4	APRIL	90,539,974.57	0.00
5	MAY	0.00	0.00
6	JUNE	0.00	0.00
7	JULY	0.00	0.00
8	AUGUST	0.00	173,167,867.80
9	SEPTEMBER	0.00	
10	OCTOBER	0.00	347,880,177.34
11	NOVEMBER	0.00	0.00
12	DECEMBER	366,714,238.88	0.00
	TOTAL	762,916,887.52	733,936,713.94

NOTE 4			
EXCHANGE RATE			
		2019	2018
1	JANUARY	6,948,002.84	0.00
2	FEBRUARY	4,627,414.03	0.00
3	MARCH	5,991,682.68	0.00
4	APRIL	4,571,851.16	432,642,142.84
5	MAY	5,563,958.27	0.00
6	JUNE	8,160,920.03	0.00
7	JULY	7,333,408.81	0.00
8	AUGUST	7,148,688.61	0.00
9	SEPTEMBER	7,277,209.27	1,134,026.04
10	OCTOBER	6,669,534.48	0.00
11	NOVEMBER	7,852,961.56	5,610,949.60
12	DECEMBER	5,523,743.17	7,552,752.71
	TOTAL	77,669,374.91	446,939,871.19

NOTE 5			
EXCESS BANK CHARGES			
		2019	2018
1	JANUARY	0.00	15,415,458.52
2	FEBRUARY	0.00	0.00
3	MARCH	64,601,074.93	5,205,246.30
4	APRIL	0.00	0.00
5	MAY	0.00	3,331,344.92
6	JUNE	0.00	0.00
7	JULY	0.00	58,217,820.38
8	AUGUST	0.00	0.00
9	SEPTEMBER	0.00	0.00
10	OCTOBER	0.00	35,015,182.42
11	NOVEMBER	0.00	0.00
12	DECEMBER	0.00	0.00
	TOTAL	64,601,074.93	117,185,052.54

NOTE 6			
FOREIGN EXCESS CRUDE OIL			
		2019	2018
1	JANUARY	0.00	0.00
2	FEBRUARY	0.00	0.00
3	MARCH	0.00	14,047,568.98
4	APRIL	0.00	0.00
5	MAY	0.00	0.00
6	JUNE	0.00	0.00
7	JULY	0.00	0.00
8	AUGUST	0.00	83,029,639.00
9	SEPTEMBER	0.00	0.00
10	OCTOBER	0.00	0.00
11	NOVEMBER	0.00	0.00
12	DECEMBER	0.00	0.00
	TOTAL	0.00	97,077,207.98

NOTE 7			
DOMESTIC EXCESS NAIRA A/C			
		2019	2018
1	JANUARY	0.00	0.00
2	FEBRUARY	0.00	0.00
3	MARCH	0.00	36,327,784.44
4	APRIL	0.00	0.00
5	MAY	0.00	0.00
6	JUNE	0.00	0.00
7	JULY	0.00	0.00
8	AUGUST	0.00	0.00
9	SEPTEMBER	0.00	0.00
10	OCTOBER	0.00	0.00
11	NOVEMBER	0.00	0.00
12	DECEMBER	0.00	0.00
	TOTAL	0.00	36,327,784.44

NOTE 8			
GOODS AND VALUABLES			
		2019	2018
1	JANUARY	0.00	0.00
2	FEBRUARY	0.00	0.00
3	MARCH	0.00	0.00
4	APRIL	380,552.512.06	0.00
5	MAY	0.00	0.00
6	JUNE	0.00	0.00
7	JULY	0.00	0.00
8	AUGUST	0.00	0.00
9	SEPTEMBER	0.00	0.00
10	OCTOBER	0.00	0.00
11	NOVEMBER	0.00	0.00
12	DECEMBER	0.00	0.00
	TOTAL	380,552,512.06	0.00

NOTE 9			
SHARE OF SOLID MINERIALS			
		2019	2018
1	JANUARY	0.00	0.00
2	FEBRUARY	0.00	0.00
3	MARCH	0.00	0.00
4	APRIL	0.00	0.00
5	MAY	0.00	0.00
6	JUNE	0.00	0.00
7	JULY	0.00	0.00
8	AUGUST	0.00	0.00
9	SEPTEMBER	0.00	0.00
10	OCTOBER	0.00	0.00
11	NOVEMBER	60,198,093.57	0.00
12	DECEMBER	0.00	0.00
	TOTAL	60,198,093.57	0.00

NOTE 10			
ADDITIONAL NNPC			
		2019	2018
1	JANUARY	0.00	0.00
2	FEBRUARY	0.00	0.00
3	MARCH	0.00	0.00
4	APRIL	69,191,365.83	0.00
5	MAY	0.00	0.00
6	JUNE	0.00	0.00
7	JULY	0.00	0.00
8	AUGUST	0.00	0.00
9	SEPTEMBER	0.00	0.00
10	OCTOBER	0.00	0.00
11	NOVEMBER	0.00	0.00
12	DECEMBER	0.00	0.00
	TOTAL	69,191,365.83	0.00

NOTE 11			
10 % STATE IGR			
		2019	2018
1	JANUARY	100,000,000.00	100,000,000.00
2	FEBRUARY	100,000,000.00	100,000,000.00
3	MARCH	100,000,000.00	100,000,000.00
4	APRIL	100,000,000.00	100,000,000.00
5	MAY	100,000,000.00	100,000,000.00
6	JUNE	100,000,000.00	100,000,000.00
7	JULY	100,000,000.00	100,000,000.00
8	AUGUST	100,000,000.00	100,000,000.00
9	SEPTEMBER	100,000,000.00	100,000,000.00
10	OCTOBER	100,000,000.00	100,000,000.00
11	NOVEMBER	100,000,000.00	100,000,000.00
12	DECEMBER	100,000,000.00	100,000,000.00
	TOTAL	1,200,000,000.00	1,200,000,000.00

NOTE 12

DISTRIBUTION TO 33 LOCAL GOVERNMENT

	2019	2018
1 JANUARY	2,873,435,939.54	2,234,536,379.87
2 FEBRUARY	2,172,042,044.46	2,755,813,942.24
3 MARCH	1,844,649,309.27	1,752,366,377.50
4 APRIL	0.00	2,574,327,771.48
5 MAY	0.00	2,992,629,988.25
6 JUNE	0.00	3,240,505,108.12
7 JULY	0.00	2,506,782,627.27
8 AUGUST	0.00	3,023,987,594.06
9 SEPTEMBER	0.00	2,422,669,005.32
10 OCTOBER	0.00	2,933,979,001.57
11 NOVEMBER	0.00	2,275,056,012.75
12 DECEMBER	0.00	2,910,699,483.50
TOTAL	<u>6,890,127,293.27</u>	<u>31,623,353,291.93</u>

NOTE 13

PRIMARY EDUCATION FUND

		2019		2018	
1	JANUARY				
	Primary School Wage Bill	1,610,041,326.03		1,798,855,187.29	
	Primary School Teacher Leave Bonus for year 2015 2nd Instalment	0.00	1,610,041,326.03	<u>650,000,000.00</u>	2,448,855,187.29
2	FEBRUARY				
	Primary School Wage Bill February	1,604,195,125.53		1,792,836,799.04	
	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of February	<u>250,000,000.00</u>	1,854,195,125.53	0.00	1,792,836,799.04
3	MARCH				
	Primary School Wage Bill March	1,604,195,125.53		1,783,178,020.79	
	Oyo SUBEB Leave Bonus for year 2016 1st Instalment	0.00		629,706,437.07	
	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of March	<u>250,000,000.00</u>	1,854,195,125.53	0.00	2,412,884,457.86
4	APRIL				
	Primary School Wage Bill April	1,800,832,883.41		1,776,373,317.74	
	Oyo SUBEB Leave Bonus for year 2016	0.00		628,432,263.71	
	Promotion Arrears for the month of Feb & March 2019 for Primary School Teaching Staff	310,810,721.30		0.00	2,404,805,581.45
	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of April	<u>250,000,000.00</u>	2,361,643,604.71		
5	MAY				
	Primary School Wage Bill May	1,784,472,261.16		1,769,081,334.84	
	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of May	<u>250,000,000.00</u>	2,034,472,261.16	0.00	1,769,081,334.84

6	<u>JUNE</u>				
	Primary School Teaching and Non- Teaching Salary for the month of June	772,870,089.98		1,762,534,067.88	
	Oyo SUBEB Leave Bonús			3,303,801.50	
	Pension of Retired Primary School Teacher (June 2018)	<u>504,144,799.94</u>	1,277,014,889.92		1,765,837,869.38
7	<u>JULY</u>				
	Primary School Teaching and Non- Teaching Salary for the month of July	1,767,906,807.39		1,761,293,789.22	
	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of July	250,000,000.00		0.00	
	Pension of Retired Primary School Teacher (July 2018)	<u>493,784,302.36</u>	2,511,691,109.75	0.00	1,761,293,789.22
8	<u>AUGUST</u>				
	Primary School Teaching and Non- Teaching Salary for the month of August	1,763,017,429.49		1,752,342,864.89	
	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of August	250,000,000.00		0.00	
	Pension of Retired Primary School Teacher (August 2018)	<u>580,179,051.43</u>	2,593,196,480.92	0.00	1,752,342,864.89
9	<u>SEPTEMBER</u>				
	Primary School Teaching and Non- Teaching Salary for the month of September	1,760,450,684.52		1,740,947,548.22	
	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of September	250,000,000.00		0.00	
	Pension of Retired Primary School Teacher (September 2018)	<u>602,784,346.43</u>	2,613,235,030.95	0.00	1,740,947,548.22

10	<u>OCTOBER</u>				
	Primary School Teaching and Non- Teaching Salary for the month of October	1,650,415,187.09		1,608,037,611.35	
	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of October	250,000,000.00			
	Oyo SUBEB Leave Bonus for year 2017	0.00		377,943,042.00	
	Pension of Retired Primary School Teacher (October 2018)	<u>598,197,864.22</u>	2,498,613,051.31	0.00	1,985,980,653.35
11	<u>NOVEMBER</u>				
	Primary School Teaching and Non- Teaching Salary for the month of Nov.	1,641,299,595.23		1,600,507,517.61	
	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of Nov.	250,000,000.00			
	Oyo SUBEB Leave Bonus for year 2017 2nd Installment	0.00		802,046,150.10	
	Pension of Retired Primary School Teacher (Nov 2018)	<u>602,053,607.58</u>	2,493,353,202.81	0.00	2,402,553,667.71
12	<u>DECEMBER</u>				
	Primary School Teaching and Non- Teaching Salary for the month of December.	1,637,430,601.28		1,596,728,886.42	
	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of December.	250,000,000.00		0.00	
	Pension of Retired Primary School Teacher (December 2018)	<u>609,726,780.30</u>	<u>2,497,157,381.58</u>	0.00	<u>1,596,728,886.42</u>
	TOTAL		<u><u>26,198,808,590.20</u></u>		<u><u>23,834,148,639.67</u></u>

NOTE 14**TRADITIONAL RULERS monthly ALLOWANCE****LOCAL GOVERNMENT****2019****2018**

1	JANUARY	91,028,711.03	61,605,114.84
2	FEBRUARY	82,457,316.87	100,607,652.15
3	MARCH	72,910,334.31	43,042,293.45
4	APRIL	71,135,233.94	84,149,158.14
5	MAY	71,135,233.94	110,240,628.40
6	JUNE	0.00	118,806,255.87
7	JULY	71,135,233.94	111,425,864.71
8	AUGUST	71,135,233.94	115,696,539.67
9	SEPTEMBER	71,135,233.94	107,557,702.06
10	OCTOBER	71,135,233.94	100,588,258.95
11	NOVEMBER	71,135,233.94	98,335,292.18
12	DECEMBER	71,135,233.94	108,616,970.64
		<u>815,478,233.73</u>	<u>1,160,671,731.06</u>

NOTE 15

PENSION & GRATUITIES FOR LOCAL GOVERNMENT STAFF

		2019		2018	
1	JANUARY				
	Pension Fund Statutory for Local Government Pensioner for the month of January	24,000,000.00		24,000,000.00	
	JAAC approved Supplementary Deductions for Local Government Pension Board for the month of January	<u>352,286,360.80</u>	376,286,360.80	<u>219,376,413.93</u>	243,376,413.93
2	FEBRUARY				
	Pension Fund Statutory for Local Government Pensioner for the month of February	24,000,000.00		24,000,000.00	
	JAAC approved Supplementary Deductions for Local Government Pension Board for the month of February	<u>352,286,360.80</u>	376,286,360.80	<u>219,376,413.93</u>	243,376,413.93
3	MARCH				
	Pension Fund Statutory for Local Government Pensioner for the month of March	24,000,000.00		24,000,000.00	
	JAAC approved Supplementary Deductions for Local Government Pension Board for the month of March	<u>352,286,360.80</u>	376,286,360.80	<u>219,376,413.93</u>	243,376,413.93
4	APRIL				
	Pension Fund Statutory for Local Government Pensioner for the month of April	24,000,000.00		24,000,000.00	
	Additional Payment for the month of April	145,927,640.21			
	JAAC approved Supplementary Deductions for Local Government Pension Board for the month of April	<u>352,286,360.80</u>	522,214,001.01	<u>219,376,413.93</u>	243,376,413.93
5	MAY				
	Pension Fund Statutory for Local Government Pensioner for the month of May	24,000,000.00		24,000,000.00	
	JAAC approved Supplementary Deductions for Local Government Pension Board for the month of May	<u>484,214,001.01</u>	508,214,001.01	<u>219,376,413.93</u>	243,376,413.93

6	<u>JUNE</u>			0.00		
	JAAC approved Supplementary Deductions for Local Government Pension Board for the month of June	0.00			219,376,413.93	
	Pension Fund Statutory for Local Government Pensioner for the month of June	0.00			<u>24,000,000.00</u>	243,376,413.93
7	<u>JULY</u>					
	Pension Fund Statutory for Local Government Pensioner for the month of July	24,000,000.00	24,000,000.00		24,000,000.00	
	JAAC approved Supplementary Deductions for Local Government Pension Board for the month of July	0.00			219,376,413.93	
	JAAC approved pallatives towards clearing of arrears of Gratutis/ Pension of Retired Primary School Teachers	0.00			<u>500,000,000.00</u>	743,376,413.93
8	<u>AUGUST</u>					
	Pension Fund Statutory for Local Government Pensioner for the month of August	24,000,000.00			24,000,000.00	
	JAAC approved Supplementary Deductions for Local Government Pension Board for the month of July	0.00			219,376,413.93	
	JAAC approved pallatives towards clearing of arrears of Gratutis/ Pension of Retired Primary School Teachers	0.00	24,000,000.00		<u>500,000,000.00</u>	743,376,413.93
9	<u>SEPTEMBER</u>					
	Pension Fund Statutory for Local Government Pensioner for the month of September	24,000,000.00			24,000,000.00	
	JAAC approved Supplementary Deductions for Local Government Pension Board for the month of July	0.00			219,376,413.93	
	JAAC approved pallatives towards clearing of arrears of Gratutis/ Pension of Retired Primary School Teachers	0.00	24,000,000.00		<u>500,000,000.00</u>	743,376,413.93

10	<u>OCTOBER</u>				
	Pension Fund Statutory for Local Government Pensioner for the month of October	24,000,000.00		24,000,000.00	
	JAAC approved Supplementary Deductions for Local Government Pension Board for the month of October	0.00		352,286,350.80	
	JAAC approved pallatives towards clearing of arrears of Gratutis/ Pension of Retired Primary School Teachers	0.00	24,000,000.00	<u>250,000,000.00</u>	626,286,350.80
11	<u>NOVEMBER</u>				
	Pension Fund Statutory for Local Government Pensioner for the month of November	24,000,000.00		24,000,000.00	
	JAAC approved Supplementary Deductions for Local Government Pension Board for the month of October	0.00		352,286,350.80	
	JAAC approved pallatives towards clearing of arrears of Gratutis/ Pension of Retired Primary School Teachers	0.00	24,000,000.00	<u>250,000,000.00</u>	626,286,350.80
12	<u>DECEMBER</u>				
	Pension Fund Statutory for Local Government Pensioner for the month of December	24,000,000.00		24,000,000.00	
	JAAC approved Supplementary Deductions for Local Government Pension Board for the month of October	0.00	24,000,000.00	<u>352,286,350.80</u>	376,286,350.80
	TOTAL		2,303,287,084.42		5,319,246,777.77

NOTE 16

LOCAL GOVERNMENT STAFF EMOLUMENT

		2019		2018	
1	<u>JANUARY</u>				
	Local Government Pension Board Staff Salaryfor the month of January	0.00		0.00	
	Local Government Service Commission Staff Salary for the month of January	0.00	0.00	0.00	0.00
2	<u>FEBRUARY</u>				
	Local Government Pension Board Staff Salaryfor the month of February	2,002,275.96		1,941,744.74	
	Local Government Service Commission Staff Salary for the month of February	<u>3,201,235.66</u>	5,203,511.62	<u>3,198,629.48</u>	5,140,374.22
3	<u>MARCH</u>				
	Local Government Pension Board Staff Salaryfor the month of March	2,017,946.54		3,279,506.55	
	Local Government Service Commission Staff Salary for the month of March	<u>3,011,586.10</u>	5,029,532.64	<u>1,986,736.01</u>	5,266,242.56
4	<u>APRIL</u>				
	Local Government Pension Board Staff Salaryfor the month of April	2,017,946.54		1,995,133.05	
	Local Government Service Commission Staff Salary for the month of April	2,946,713.91		3,204,667.50	
	Local Government Staff Emolument for the month of April	<u>1,364,586,947.26</u>	1,369,551,607.71	0.00	5,199,800.55
5	<u>MAY</u>				
	Local Government Pension Board Staff Salaryfor the month of May	2,033,475.90		1,995,133.05	
	Local Government Service Commission Staff Salary for the month of May	2,995,892.73		3,204,667.50	
	Local Government Staff Emolument for the month of May	<u>1,364,586,947.26</u>	1,369,616,315.89	0.00	5,199,800.55
6	<u>JUNE</u>				
	Local Government Service Commission Staff Salary for the month of June	3,014,331.39		3,176,667.88	

	Local Government Pension Board Staff Salaryfor the month of June	1,991,459.56		3,065,732.12	
	Local Government Staff Emolument for the month of June	<u>0.00</u>	5,005,790.95	0.00	6,242,400.00
7	<u>JULY</u>				
	Local Government Staff Emolument for the month of July	1,176,378,427.71		0.00	
	Local Government Service Commission Staff Salary for the month of July	3,185,490.93		3,219,209.03	
	Local Government Service Commission Staff Leave Bonus	2,341,961.69		0.00	
	Local Government Pension Board Staff Salaryfor the month of July	<u>2,010,834.19</u>	1,183,916,714.52	3,303,801.50	6,523,010.53
8	<u>AUGUST</u>				
	Local Government Staff Emolument for the month of August	1,178,943,466.10			
	Local Government Service Commission Staff Salary for the month of August	3,612,816.61		3,318,415.85	
	Local Government Service Commission Staff Leave Bonus August	1,501,195.65		2,148,048.49	
	Local Government Pension Board Staff Salaryfor the month of August	<u>2,110,482.66</u>	1,186,167,961.02	2,094,935.79	7,561,400.13
9	<u>SEPTEMBER</u>				
	Local Government Staff Emolument for the month of September	1,146,037,134.21			
	Local Government Service Commission Staff Salary for the month of September			3,225,811.50	
	Local Government Pension Board Staff Salaryfor the month of September	<u>2,113,264.22</u>	1,148,150,398.43	2,235,949.10	5,461,760.60
10	<u>OCTOBER</u>				
	Local Government Staff Emolument for the month of October	1,140,333,189.25			
	Local Government Service Commission Staff Salary for the month of October	0.00		3,340,214.76	
	Local Government Pension Board Staff Salaryfor the month of October	<u>2,113,264.22</u>	1,142,446,453.47	2,251,587.82	5,591,802.58
11	<u>NOVEMBER</u>				

	Local Government Staff Emolument for the month of Nov	1,117,793,420.62			
	Local Government Pension Board Staff Salary for the month of Nov	2,268,220.36		2,421,693.43	
	Local Government Service Commission Staff Salary for the month of November	0.00		3,450,217.09	
	Payment of Salary Arrears to (Seven) Local Government	<u>473,305,147.22</u>	1,593,366,788.20	0.00	5,871,910.52
12	<u>DECEMBER</u>				
	Local Government Staff Emolument for the month of December	1,118,594,118.91			
	Local Government Service Commission Staff Salary for the month of December			3,728,775.39	
	Local Government Pension Board Staff Salary for the month of December	2,268,220.36		2,429,106.61	
	Local Govt Pension Board Stipends for disengage of Security Personnel	0.00		400,000.00	
	Local Govt Pension Board Staff Salary (Jan. 2019)	0.00		2,134,591.73	
	Local Govt Service Commission Staff Salary (Jan., 2019)	0.00	1,120,862,339.27	3,303,304.74	11,995,778.47
	TOTAL		<u>10,129,317,413.72</u>		70,054,280.71

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NOTE 17
RUNNING COST

		2019		2018	
1	<u>JANUARY</u>				
	Local Government Pension Board Running Cost for the month of January	100,000.00		50,000.00	
	Running Cost General for the month of January	<u>300,000.00</u>	400,000.00	300,000.00	350,000.00
2	<u>FEBRUARY</u>				
	Local Government Pension Board Running Cost for the month of February	100,000.00		50,000.00	
	Running Cost General for the month of February	<u>300,000.00</u>	400,000.00	300,000.00	350,000.00
3	<u>MARCH</u>				
	Local Government Pension Board Running Cost for the month of March	100,000.00		50,000.00	
	LGSC year 2013 - 2016 Staff Promotion Interview	0.00		3,550,000.00	
	Running Cost General for the month of March	<u>300,000.00</u>	400,000.00	300,000.00	3,900,000.00
4	<u>APRIL</u>				
	Local Government Pension Board Running Cost for the month of April	100,000.00	100,000.00	50,000.00	
	Running Cost General for the month of April	0.00		300,000.00	350,000.00
5	<u>MAY</u>				
	Local Government Pension Board Running Cost for the month of May	100,000.00	100,000.00	50,000.00	
	Running Cost General for the month of May	0.00		300,000.00	350,000.00
6	<u>JUNE</u>				
	Local Government Pension Board Running Cost for the month of June	0.00		50,000.00	
	Running Cost General for the month of June	0.00		300,000.00	
	Security, General Administration, Environmental Issue, Health Matter, Routine Immunisation and Health Consumable for the month of June	96,754,000.00		0.00	
	Printing of Sundry Pension Document to take care of the retired Local Government Staff & Primary School Teaching and Non- Teaching Staff	2,791,650.00	99,545,650.00	0.00	350,000.00

7	<u>JULY</u>				
	Local Government Pension Board Running Cost for the month of July	100,000.00		50,000.00	
	Running Cost General for the month of July	0.00		300,000.00	
	Assistance to National Population Commission (NPC) Enumeration Area Demarcation Exercise	3,381,000.00		0.00	
	Security, General Administration, Environmental Issue, Health Matter, Routine Immunisation and Health Consumable for the month of July	96,754,000.00	100,235,000.00	0.00	350,000.00
8	<u>AUGUST</u>				
	Local Government Pension Board Running Cost for the month of August	100,000.00		50,000.00	
	Running Cost General for the month of August	0.00		300,000.00	
	Local Government Service Commission Running Cost for the month of August	21,721,464.39		0.00	
	Security, General Administration, Environmental Issue, Health Matter, Routine Immunisation and Health Consumable for the month of August	96,754,000.00	118,575,464.39	0.00	350,000.00
9	<u>SEPTEMBER</u>				
	Local Government Service Commission Running Cost for the month of September	21,152,485.54			
	Running Cost General for the month of September	0.00		300,000.00	
	Local Government Pension Board Running Cost for the month of September	100,000.00		50,000.00	
	Printing of Document to Review the activities of Local Government	31,030,680.60		0.00	
	Flag of Ceremony of Distribution of Relief Material at Atisbo & Irepo Local Government Areas	1,100,000.00		0.00	
	Security, General Administration, Environmental Issue, Health Matter, Routine Immunisation and Health Consumable for the month of September	96,754,000.00	150,137,166.14	0.00	350,000.00
10	<u>OCTOBER</u>				

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	Local Government Service Commission Running Cost for the month of October	21,299,444.96			
	Running Cost General for the month of October	0.00		300,000.00	
	Local Government Pension Board Running Cost for the month of October	100,000.00		50,000.00	
	Flag of Ceremony of Oyo State Agric-Mini Industrial Park and Empowerment Scheme	607,500.00		0.00	
	Provision of Security and other logistics toward the visitation of His Excellency to Inukan	500,000.00	22,506,944.96	0.00	350,000.00
11	NOVEMBER				
	Local Government Service Commission Running Cost for the month of November	20,716,037.82			
	Running Cost General for the month of November	0.00		300,000.00	
	Local Government Pension Board Running Cost for the month of November	100,000.00		100,000.00	
	Security, General Administration, Environmental Issue, Health Matter, Routine Immunisation and Health Consumable for the month of November	96,754,000.00	117,570,037.82	0.00	400,000.00
12	DECEMBER				
	Local Government Service Commission Running Cost for the month of December	20,424,512.76			
	Running Cost General for the month of December	0.00		300,000.00	
	Local Government Pension Board Running Cost for the month of December	100,000.00	20,524,512.76	100,000.00	400,000.00
	TOTAL		630,494,776.07		7,850,000.00

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NOTE 18**CAPITAL EXPENDITURE**

	2019	2018
<u>JANUARY</u>		
Aleutia Medical Service Limited	1,980,000.00	11,800,000.00
<u>FEBRUARY</u>		
Aleutia Medical Service Limited	1,980,000.00	1,980,000.00
<u>MARCH</u>		
Aleutia Medical Service Limited	1,980,000.00	1,980,000.00
<u>APRIL</u>		
Aleutia Medical Service Limited	0.00	1,980,000.00
<u>MAY</u>		
Aleutia Medical Service Limited	0.00	1,980,000.00
<u>JUNE</u>		
Aleutia Medical Service Limited	0.00	1,980,000.00
<u>JULY</u>		
Aleutia Medical Service Limited	0.00	1,980,000.00
<u>AUGUST</u>		
Aleutia Medical Service Limited	0.00	1,980,000.00
<u>SEPTEMBER</u>		
Aleutia Medical Service Limited	0.00	1,980,000.00
<u>OCTOBER</u>		
Aleutia Medical Service Limited	0.00	1,980,000.00
<u>NOVEMBER</u>		
Aleutia Medical Service Limited	0.00	1,980,000.00
<u>DECEMBER</u>		
Aleutia Medical Service Limited	0.00	1,980,000.00
Procurement of Pick-Up Van for each 33 Local Government Area	439,560,000.00	0.00
	445,500,000.00	33,580,000.00

NOTE 19

TRAINING FUND

2019

2018

	2019	2018
<u>JANUARY</u>	0.00	0.00
<u>FEBRUARY</u>	0.00	0.00
<u>MARCH</u>	0.00	0.00
APRIL	0.00	0.00
MAY	0.00	0.00
JUNE	0.00	0.00
JULY	0.00	0.00
AUGUST		
Local Government Service Commission 1% Training Fund for the month of August	43,442,929.78	0.00
SEPTEMBER		
Local Government Service Commission 1% Training Fund for the month of September	42,304,971.09	0.00
OCTOBER		
Local Government Service Commission 1% Training Fund for the month of October	42,598,889.91	0.00
NOVEMBER		
Local Government Service Commission 1% Training Fund for the month of November	41,432,075.63	0.00
DECEMBER		
Local Government Service Commission 1% Training Fund for the month of December	40,849,025.52	
	210,627,891.93	0.00

NOTE 20

CONSULTANCY FEE

2,019.00

2,018.00

	2,019.00	2,018.00
<u>FEBRUARY</u>		
Deductions in respect of 33 Local Government case (in suit nos. FHC ABJ/CS/16/2017 & 1/347/19/OYSHC)	49,500,000.00	0.00
<u>NOVEMBER</u>		
Legal fee on litigations against Local Govt	0.00	30,000,000.00
	49,500,000.00	30,000,000.00

NOTE 21**BANK CHARGES**

	2019	2018
1 JANUARY	18,480.00	0.00
2 FEBRUARY	5,092.65	0.00
3 MARCH	6,562.50	0.00
4 APRIL	6,720.00	0.00
5 MAY	4,725.00	0.00
6 JUNE	1,670.00	0.00
7 JULY	7,967.50	0.00
8 AUGUST	8,549.90	0.00
9 SEPTEMBER	12,199.90	0.00
10 OCTOBER	5,754.21	0.00
11 NOVEMBER	8,177.50	0.00
12 DECEMBER	17,047.22	0.00
TOTAL	<u>102,946.38</u>	<u>0.00</u>

NOTE 22
BAIL-OUT

	2019	2018
1 JANUARY	83,688,581.46	83,688,581.46
2 FEBRUARY	83,688,581.46	83,688,581.46
3 MARCH	83,688,581.46	83,688,581.46
4 APRIL	83,688,581.46	83,688,581.46
5 MAY	83,688,581.46	83,688,581.46
6 JUNE	83,688,581.46	83,688,581.46
7 JULY	83,688,581.46	83,688,581.46
8 AUGUST	83,688,581.46	83,688,581.46
9 SEPTEMBFR	83,688,581.46	83,688,581.46
10 OCTOBER	83,688,581.46	83,688,581.46
11 NOVEMBER	83,688,581.46	83,688,581.46
12 DECEMBER	83,688,581.46	83,688,581.46
TOTAL	<u>1,004,262,977.52</u>	<u>1,004,262,977.52</u>

NOTE 23

BIOMETRIC CONTRACT FUND

	2019		2018	
<u>FEBRUARY</u>				
DTA/Logistic for LGSPB Staff attached to centres of Biometric verification exercise for the month of	314,000.00		0.00	0.00
Audit verification & Biometric enrolment of serving and Retired Primary School Teaching & Non-Teaching staff & Retired Local Government Staff	109,453,575.00	109,767,575.00	0.00	0.00
<u>JUNE</u>				
Advert Placement on Physical Identification Exercise of the Retired Primary School Teaching & Non-Teaching Staff to be pay rolled	116,600.00	116,600.00	0.00	0.00
<u>December</u>				
50% mobilization fee for Audit Verification and Biometric Enrolment of servicing and retired Primary School Teaching and Non-Teaching Staff and retired Local Govt Staff	0.00	0.00	109,453,575.00	109,453,575.00
		109,884,175.00		109,453,575.00

NOTE 24

SCHOLARSHIP FUND

	2019	2018
January		
Deduction in respect of Sponsoring of (5 Students per Local Government in Oyo State Techincal Universiry	90,447,562.50	0.00
February		
Sponsorship: Deduction in respect of Sponsoring of (5 Students per Local Government in Oyo State Techincal Universiry	0.00	141,292,050.00
March		
Deduction in respect of Sponsoring of (5 Students per Local Government in Oyo State Techincal Universiry	111,790,250.00	
May		
Sponsorship: Deduction in respect of Sponsoring of (5 Students per Local Government in Oyo State Techincal Universiry	0.00	150,000,000.00
August		
Sponsorship of delegates to 2019 OYSOWA Summit (LGSC & LGPB)	0.00	410,000.00
October		
Sponsorship: Deduction in respect of Sponsoring of (5 Students per Local Government in Oyo State Techincal Universiry	0.00	90,447,562.50
November		
Sponsorship: Deduction in respect of Sponsoring of (5 Students per Local Government in Oyo State Techincal Universiry	0.00	90,447,562.50
December		
Deduction in respect of Sponsoring of (5 Students per Local Government in Oyo State Techincal Universiry	0.00	90,447,562.50
	202,237,812.50	563,044,737.50