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**IBARAPA EAST LOCAL GOVERNMENT**

**ERUWA**



**F**

**YEAR 2018**  
**ANNUAL FINANCIAL STATEMENT**

# **IBARAPA EAST LOCAL GOVERNMENT, ERUWA**

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2018**

## **NOTES TO THE ACCOUNT**

This Financial Statement is prepared under the historical cost convention. The cash basis of accounting which recognized revenue when cash is received and expenditure when cash is paid, this form the basis for the preparation of the financial statement as obtained in all public accounting treatment.

### **CAPITAL EXPENDITURE:**

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

### **INVESTMENT:**

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

### **ADVANCES:**

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

### **DEPOSIT:**

The deposit represents the Local Government indebtedness to other Local Governments in the State in form of deduction made from salaries of staff in respect of loan brought from such Local Government on transfer which the Local Government has not remitted to such Local Governments. Also included is the 5% withholding tax deductions that are yet to be remitted to the State Internal Revenue Service as at the end of this financial year.

# IBARAPA EAST LOCAL GOVERNMENT COUNCIL

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

	NOTES	CURRENT YEAR 2018 (Nm)	PREVIOUS YEAR 2017 (Nm)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>RECEIPTS</b>			
Internally Generated Revenue	3	4,924,034.80	10,412,552.53
10% State IGR	4	31,453,560.49	37,172,389.68
VAT	5	366,087,211.10	317,096,539.90
Statutory Allocations	6	398,601,403.69	183,693,697.84
Miscellaneous/Excess Crude Oil	7	150,000,000.00	67,466,838.88
<b>TOTAL RECEIPTS</b>		<b>951,066,210.00</b>	<b>615,842,018.83</b>
<b>PAYMENTS</b>			
	8	294,121,590.12	288,446,792.47
Education & Social Services	9	19,471,600.00	10,791,574.89
Works and Housing	10	16,762,962.25	12,142,262.25
Medical and Health	11	6,170,760.00	2,414,660.00
Environmental Health	12	2,240,000.00	3,521,300.00
Administrative and General Services	13	19,682,647.36	15,821,639.12
Budget	14	1,609,591.35	1,064,341.35
Finance and Supplies	15	161,709,323.32	20,862,420.68
Agric and Natural Resources	16	2,088,900.00	6,505,500.00
Polititicians	17	14,844,658.56	13,500,700.00
Internal Audit	18	1,465,900.00	1,010,667.40
Head of Local Government Admin (HLGA)	19	4,112,300.00	5,900,500.00
Capital	20	360,321,945.25	76,591,823.56
<b>TOTAL PAYMENTS</b>		<b>904,602,177.96</b>	<b>458,574,181.73</b>
<b>Cash Flow from Operation Activities</b>			
<b>Changes in Working Capital:</b>			
Increase in Advance	21	(231,273,413.89)	32,495,104.78
Increase in Deposit	22		(15,587,224.12)
<b>Net Cash Flow from Operation Activities</b>			
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Shares (Investments)		0.00	0.00
Interest received from fixed deposit		0.00	0.00
Stabilization Account	23	37,522,079.72	(6,525,474.38)
<b>Net Cash Flow from Investing Activities</b>			
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Interest received from Advance		43,560.86	162,382.49
Dividends received		0.00	0.00
Repayment of Loans		0.00	0.00
<b>Net Cash Flow from Financing Activities</b>			
Net increase/Decrease in Cash & Its Equiv.			(62377815.74)
Cash & its Equivalent at 1/1/2018		102,517,450.02	101,000,501.40

# IBARAPA EAST LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31ST DECEMBER, 2018

	NOTES	CURRENT YEAR 2018	PREVIOUS YEAR 2017(Nm)
<b>ASSETS</b>			
Cash at Bank		102,452,604.40	102,452,604.40
Cash in Hand		64,847.62	55,537.62
Stablization Fund Account		37,522,079.72	28,932,019.94
Investments			6,077,857.02
Fixed Deposit			34,935,510.00
Advances			232,018,897.81
<b>LIABILITIES</b>			
Deposits Liabilities		0.00	0.00
Loans Deposits			33,897,930.94
Loans		0.00	0.00
General Revenue Balance			370,574,495.83

# IBARAPA EAST LOCAL GOVERNMENT COUNCIL

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2018**

ACTUAL PREVIOUS YEAR NM 2017		NOTE	BUDGET CURRENT YEAR NM 2018	ACTUAL CURRENT YEAR NM 2018
	Opening Balance		0.00	0.00
	<b>ADD: REVENUE</b>			
0.00	Rates	24	0.00	0.00
5,061,434.00	Fines, Fees & Licenses	25	16,200,000.00	2,988,080.00
3,727,950.00	Earning & Sales	26	19,750,000.00	1,245,436.00
459,078.67	Rent on Government property	27	1,970,000.00	580,400.00
151,891.30	Interest & Dividend	28	700,000.00	43,568.86
186,310.00	Taxes	23	800,000.00	66,550.00
605,429,466.30	Statutory Allocation	29	1,310,000,000.00	855,451,282.61
0.00	Grants (Pension)		0.00	0.00
0.00	Miscellaneous Revenue	30	0.00	0.00
	<b>TOTAL REVENUE</b>	<b>(a)</b>	<b>1,349,420,000.00</b>	<b>860,375,317.47</b>
	<b>LESS: EXPEND</b>			
29,104,166.35	Politicians	32	84,459,323.08	26,609,901.32
2,657,087.62	Internal Audit Unit	32	5,153,481.36	3,061,185.34
100,229,241.80	Administrative Department	32	144,153,506.43	103,467,582.17
40,886,321.02	Finance and Supplies	32	109,062,603.63	182,083,293.99
42,164,164.86	Educ. and Social Services	32	47,962,643.37	43,565,813.05
58,422,049.89	Medical and Health	32	101,878,790.98	48,463,249.01
13,494,410.89	Agricultural and Natural	32	15,575,847.31	7,158,553.30
63,586,626.22	Works and Housing	32	67,521,787.24	82,023,918.22
5,635,600.37	Planning and Research	32	10,747,180.96	4,794,758.26
23,094,307.62	Environmental Health	32	41,458,000.00	23,687,000.62
2,708,100.00	Head of Local Govt Admin		3,800,000.00	4,112,300.00

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL REVENUE FOR THE YEAR 2018

ECONOMIC CODE	REVENUE ITEMS	AMOUNT ORIGINAL APPROVED IN ESTIMATE 2018	ACTUAL AMOUNT COLLECTED 2018
	<b>RATES</b>		
12020481	Tenement Rate	0.00	0.00
	Penalty on Tenement Rate	0.00	0.00
	Arrears of Tenement Rate	0.00	0.00
12020901	Ground Rent	0.00	0.00
	Federal Govt. Grant in Lieu of Tenement Rate	0.00	0.00
12020731	State Govt. in Lieu of Tenement Rate	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL REVENUE FOR THE YEAR 2018

ECONOMIC CODE	REVENUE ITEMS	AMOUNT ORIGINAL APPROVED IN ESTIMATE 2018	ACTUAL AMOUNT COLLECTED 2018
	<b>FINES, FEES &amp; LICENSES</b>		
	Towing of Vehicle Fines and Fees	0.00	0.00
12020	Bicycle License Fees	0.00	0.00
12020132	Motorcycle License Fees L	400,000.00	38,650.00
12020138	Hacking Permit Fees L	300,000.00	54,500.00
12020120	Bus Commercial Vehicle Tax fees E	0.00	0.00
	Earning from Driving Test Fees	0.00	0.00
12020137	Liquor License Fees L	300,000.00	30,100.00
	Palm Wine Taper/Sellers Fees	0.00	0.00
12020131	Naive Liquor License Fees	0.00	0.00
	Bakery / Cigarette Licence Fees	0.00	0.00
12020120	Squatter/Hawker Per Fees L	0.00	0.00
12020124	Slaughter Fees L	0.00	0.00
12020124	Abattoir Fees L	100,000.00	10,000.00
	Eating House License Fees	0.00	0.00
	Kiosk License Fees	0.00	0.00
	Bake House Fees	0.00	0.00
	Registration of Meat Van Fees	0.00	0.00
12020116	Cattle Dealer's License Fees	0.00	0.00
12020117	Dried Fish / Dried Meat Licence Fee	0.00	0.00
12020150	Cold Room License Fees	0.00	0.00
	Butchers License Fees	0.00	0.00
	Auctioner Licence Fees	0.00	0.00
	Gold Smith & Gold Seller License Fees	0.00	0.00
12020121	Haunting Licence Fees	0.00	0.00
12020419	Marriage Registration Fees	1,000,000.00	109,540.00
12020426	Entertainment, Drumming & Temporary Booth Permit Fees including blocking of Roads	0.00	17,100.00
	Control of Noise Permit Fees	0.00	0.00
	Genetrographic Bic Fees	0.00	0.00
12020493	Naming of Street Fees	0.00	0.00
	Mobile Sales & Promotion	0.00	0.00
	Tent of Sea Beach Permit	0.00	0.00

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL REVENUE FOR THE YEAR 2018

ECONOMIC CODE	REVENUE ITEMS	AMOUNT ORIGINAL APPROVED IN ESTIMATE 2018	ACTUAL AMOUNT COLLECTED 2018
	Night Soil Dispo Depot Fees	0.00	0.00
	Registration of Septic Tank	0.00	0.00
	Registration of Meat Van Fees	0.00	0.00
	Impounding of Animal Fee	0.00	0.00
	Pest Control and Disinfectant Charges	0.00	0.00
12020443	Birth & Death Registration License	100,000.00	27,200.00
	Burial Fees	0.00	0.00
	Vault Fee	0.00	0.00
	Dispensary and Maternity Centre	0.00	0.00
12020441	Laboratory Text Fees	200,000.00	13,400.00
12020505	Earning from Environmental Sanitation Services	0.00	6,500.00
12020417	General Contractor Registration Fees	0.00	0.00
12020427	Tender Fees	0.00	0.00
	Sand Dredging Fee	0.00	0.00
	Minor Industry Licence Fees	0.00	0.00
12020404	Trade Licence Fees	0.00	0.00
	Minor Industry License Fees	0.00	0.00
	Sand, Grants, B179 Iron Awwrwea	0.00	0.00
	Pit Sewing Licence Fees	0.00	0.00
12020138	Forestry & Fuel Exploitation	0.00	0.00
12020451	Selling of Tree Fees	0.00	0.00
12020449	Sawmill Licence Fees	0.00	0.00
12020122	Produce buying Fees including levy on Food Stuff Trade	800,000.00	162,950.00
	Rice Mill cassava Grinding Fees	0.00	0.00
	Ingredient grinding License Fees	0.00	0.00
	Comm. Mill Grinding License Fees	0.00	0.00
	Printing Spraying & Sign Writing Workshop License Fees	0.00	0.00
	Paint, Spraying and Sign - Writing Workshop	0.00	0.00
	Photo Studio License Fees	0.00	0.00
	Welding Machine Fees	0.00	0.00
12020478	Electrical Radio & Television Workshop Fees	0.00	0.00



# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL REVENUE FOR THE YEAR 2018

ECONOMIC CODE	REVENUE ITEMS	AMOUNT ORIGINAL APPROVED IN ESTIMATE 2018	ACTUAL AMOUNT COLLECTED 2018
	Registration of Laundreis and Car Wash	0.00	0.00
	Cloth Derivers Licence Fee	0.00	0.00
	Motor Mech. & Wash Depot License fees	0.00	0.00
	Building Materials License Fees	0.00	0.00
	Photostat Typing Institute Fees	0.00	0.00
12020113	Block Making Machine Fees	0.00	0.00
	Sewing Institute License Fees	0.00	0.00
	Hair dressing/Barbing Saloon License Fees	0.00	0.00
	Local Hair Barbing Plaiting License Fees	0.00	0.00
12020721	Advertisement Rate License Fees	0.00	0.00
	Workshop Receipt	0.00	0.00
12020604	Sale of Unserviceable Store	0.00	0.00
	Hair Charges	0.00	0.00
	Sales of Stores	0.00	0.00
	Mortgage Sub	0.00	0.00
	Approval of Building Plans	0.00	0.00
	Customary Right of Occupancy Fees	0.00	0.00
	Commission on Transfer of Plots	0.00	0.00
	Opening of Residential Roads	0.00	0.00
	Petrol Filling Station	0.00	0.00
	Fixed of Movable Temporary Structures	0.00	0.00
12020458	Application Forms	0.00	0.00
12020905	Lease/Rent of Industrial Plots	0.00	0.00
	Lease of Residential Plots	0.00	0.00
	Lease of Commercial Plots	0.00	277,800.00
	Lease of Nursery Site	0.00	0.00
	Lease of place of Workshop	0.00	0.00
12020481	Document for Allocation Plots	1,200,000.00	302,600.00
12020126	Hire of Tractor	0.00	0.00
12020732	Hiring of Grader / Borehole Drilling Machine	4,500,000.00	360,000.00
12020703	Fees from Vehicle conveying & Gravel	0.00	0.00

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL REVENUE FOR THE YEAR 2018

ECONOMIC CODE	REVENUE ITEMS	AMOUNT ORIGINAL APPROVED IN ESTIMATE 2018	ACTUAL AMOUNT COLLECTED 2018
	<b>EARNINGS &amp; SALES</b>		
	Market Fees and Charges	0.00	0.00
12020449	Motor Park Fees and Charges		17,100.00
12020806	Shop and Shopping Centre	570,000.00	276,800.00
	Cattle Markets	0.00	0.00
	Abattoir Slaughter House	0.00	0.00
	Proceed from Sales of Consumer Goods	0.00	0.00
	Transport Earning Services	0.00	0.00
	Earning from Industrial undertakings	0.00	0.00
12020711	Earning from other Commercial undertakings	0.00	0.00
12020609	Sales of farm Produce	800,000.00	54,100.00
12020628	Sales of Tractors/Implements	600,000.00	552,800.00
	<b>TOTAL</b>	<b>1,970,000.00</b>	<b>900,800.00</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL REVENUE FOR THE YEAR 2018

ECONOMIC CODE	REVENUE ITEMS	AMOUNT ORIGINAL APPROVED IN ESTIMATE 2018	ACTUAL AMOUNT COLLECTED 2018
	RENT ON GOVERNMENT PROPERTY		
12020906	Rent on Local Government Quarters	1,400,000.00	302,600.00
	Rent of other Local Government Buildings	0.00	0.00
	Rent on other Local Government Properties	0.00	0.00
	<b>TOTAL 1005</b>	<b>1,400,000.00</b>	<b>302,600.00</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL REVENUE FOR THE YEAR 2018

ECONOMIC CODE	REVENUE ITEMS	AMOUNT ORIGINAL APPROVED IN ESTIMATE 2018	ACTUAL AMOUNT COLLECTED 2018
	<b>INTEREST &amp; DIVIDEND</b>		
12021203	Interest on Vehicle & Motorcycle Advance	0.00	0.00
12021208	Interest on Loan to Parastatal & Limited Liability	0.00	0.00
12021102	Dividends on Investment	0.00	0.00
12021205	Interest on Staff Housing and other Loans	500,000.00	43,560,186.86
12021103	Interest on Fixed Deposit and Savings Accounts	0.00	0.00
	<b>TOTAL</b>	<b>500,000.00</b>	<b>43,560,186.86</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL REVENUE FOR THE YEAR 2018

ECONOMIC CODE	REVENUE ITEMS	AMOUNT ORIGINAL APPROVED IN ESTIMATE 2018	ACTUAL AMOUNT COLLECTED 2018
	<b>GRANTS</b>		
13020301	Grant from State Government	0.00	0.00
	Grant from Federal Government	0.00	0.00
	Other Grants	0.00	0.00
	Reimbursement of Pension Allowance	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL REVENUE FOR THE YEAR 2018

ECONOMIC CODE	REVENUE ITEMS	AMOUNT ORIGINAL APPROVED IN ESTIMATE 2018	ACTUAL AMOUNT COLLECTED 2018
	<b>MISCELLENOUS</b>		
	Mortuary Hears and Cementary Earning	0.00	0.00
140701	Recovery of Losses and Overpayment	0.00	825,888.56
	Payment in Liu of Resignation Notices	0.00	0.00
	Unclamed Deposit	0.00	0.00
	Miscellaneous	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL REVENUE FOR THE YEAR 2018

ECONOMIC CODE	REVENUE ITEMS	AMOUNT ORIGINAL APPROVED IN ESTIMATE 2018	ACTUAL AMOUNT COLLECTED 2018
<b>22000100100</b>	<b>STATUTORY ALLOCATION</b>		
110101	Allocation from Federation Account	400,000,000.00	398,601,403.69
110102	Value added Tax (VAT)	540,000,000.00	366,087,211.10
11010	10% State IGR	70,000,000.00	31,453,560.49
110103	Excess Crude Oil/Special Allocation	300,000,000.00	150,000,000.00
	<b>TOTAL</b>	<b>1,310,000,000.00</b>	<b>946,142,175.28</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

## SUMMARY OF 2018 REVENUE

ECONOMIC CODE	DESCRIPTION	PAGES	BUDGET (CURRENT)	ACTUAL CURRENT YEAR (NM) 2018
120101	Taxes		400,000.00	66,550.00
12020481	Rates		0.00	0.00
120205	Local Govt Fines, Fees & Licenses		4,570,000.00	2,988,080.00
120207	Earnings from Commercial Industries		2,900,000.00	1,245,436.00
12020906	Rent on Local Government Property		1,400,000.00	580,400.00
120211	Interest Payment, Dividend & Interest Receivable		800,000.00	43,568.86
120212	Reimbursement of Pension		0.00	0.00
	Miscellaneous		0.00	0.00
	Statutory Allocation		1,310,000,000.00	855,451,282.61
			<b>1,320,070,000.00</b>	<b>860,375,317.47</b>



# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

### DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2018	FINAL APPROVED PROVISION, 2018	ACTUAL EXPEND. 2018
11100100100				
	(1) Chairman	3,082,675.96	8,165,350.92	5,233,192.13
	(1) Vice Chairman Political	3,000,000.00	4,320,000.00	2,857,935.50
	Supervisors	20,250,000.00	25,200,000.00	2,857,935.50
	Chief of Staff	0.00	0.00	0.00
	(1) Chairman's P. A. GL. 08	1,500,000.00	3,000,000.00	816,179.63
	(1) Vice Chairman Personal Assistant GL. 06	350,000.00	313,557.00	252,833.20
	Personal Assistant to Supervisors	606,975.12	0.00	0.00
	Political Advisers	6,750,000.00	0.00	0.00
	Zonal Special Assistant	-	0.00	0.00
	L. I. O.	-	0.00	0.00
	Adhoc Staff	500,000.00	0.00	0.00
	Domestic Servant Allowance	2,860,000.00	0.00	0.00
	Entertainment Allowance	0.00	0.00	0.00
	Transport Allowance	0.00	0.00	0.00
	Rent Allowance	0.00	0.00	0.00
	Utility Allowance	0.00	0.00	0.00
	Meal Subsidy	0.00	0.00	0.00
	Constituency Allowance	0.00	0.00	0.00
	<b>TOTAL</b>	<b>38,899,651.08</b>	<b>40,998,907.92</b>	<b>12,018,075.96</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

### DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2018	FINAL APPROVED PROVISION, 2018	ACTUAL EXPEND. 2018
11118300101				
	Assistant Chief Accountant GL 13	876,818.80	1,753,637.60	595,285.34
	Accountant Grd I GL 09	0.00	0.00	0.00
	Higher Executive Officer GL 08/ GL 09	0.00	0.00	0.00
	Assistant Executive Officer GL 06	0.00	0.00	0.00
	<b>Sub Total</b>	<b>876,818.80</b>	<b>1,753,637.60</b>	<b>595,285.34</b>
	Rent Allowance	434,401.80	134,400.00	0.00
	Transport Allowance	222,283.60	122,000.00	0.00
	Utility Allowance	172,568.24	52,500.00	0.00
	Meal Subsidy	172,568.24	52,500.00	0.00
	Fringe Benefit	1,001,821.58	361,400.00	0.00
	<b>TOTAL</b>	<b>1,878,640.38</b>	<b>2,476,437.60</b>	<b>595,285.34</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

### DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2018	FINAL APPROVED PROVISION, 2018	ACTUAL EXPEND. 2018
11101300100	SECRETARY TO THE LOCAL GOVERNMENT			
	Secretary to the Local Government	2,880,000.00	2,880,000.00	1,175,250.48
	Personal Assistant to LG Secretary	0.00	0.00	0.00
	<b>Sub Total</b>	<b>2,880,000.00</b>	<b>0.00</b>	<b>1,175,250.48</b>
	Domestic Servant Allowance	480,000.00	0.00	0.00
	Entertainment Allowance	268,000.00	0.00	0.00
	Transport Allowance	309,904.00	0.00	0.00
	Rent Allowance	751,072.00	0.00	0.00
	Meal Subsidy	258,232.00	0.00	0.00
	<b>TOTAL</b>	<b>4,947,208.00</b>	<b>2,880,000.00</b>	<b>1,175,250.48</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

### DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2018	FINAL APPROVED PROVISION, 2018	ACTUAL EXPEND. 2018
12500100100	<b>CUSTOMARY COURT</b>			
	Senior Executive Officer GL. 09	0.00	0.00	0.00
	(2) Clerical Officer GL. 05	0.00	0.00	0.00
	(2) Messenger GL. 02	0.00	0.00	0.00
	<b>SUB TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	Fringe Benefits	0.00	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

### DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2018	FINAL APPROVED PROVISION, 2018	ACTUAL EXPEND. 2018
11200100100	<b>LEGISLATIVE</b>			
	Leader of the House	750,000.00	1,888,808.40	0.00
	Deputy Leader of the House	750,000.00	750,000.00	0.00
	Majority Leader	750,000.00	750,000.00	0.00
	Minority Leader	750,000.00	750,000.00	0.00
	Chief Whip	750,000.00	750,000.00	0.00
	Other Councillors	3,750,000.00	94,444,042.00	0.00
	Personal Assistants	1,500,000.00	2,500,000.00	0.00
	Legislative Assistant	1,500,000.00	2,500,000.00	0.00
	<b>SUB TOTAL</b>	<b>10,500,000.00</b>	<b>23,888,084.00</b>	<b>0.00</b>
	Domestic Servant Allowance	5,040,000.00	5,040,000.00	0.00
	Entertainment Allowance	1,740,000.00	1,740,000.00	0.00
	Transport Allowance	1,500,000.00	1,500,000.00	0.00
	Rent Allowance	3,800,380.00	3,800,380.00	0.00
	Utility Allowance	1,140,000.00	1,140,000.00	0.00
	Meal Subsidy	1,140,000.00	1,140,000.00	0.00
	Constituency Allowance	480,000.00	480,000.00	0.00
	Councillors	0.00	61,009,327.56	15,077,419.20
	<b>TOTAL</b>	<b>25,340,380.00</b>	<b>99,737,791.56</b>	<b>15,077,419.20</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

### DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2018	FINAL APPROVED PROVISION, 2018	ACTUAL EXPEND. 2018
	<b>PERSONNEL MANAGEMENT</b>			
	Head of Local Govt. Admin GL.17	0.00	4,869,236.08	1,160,011.16
	Director of Admin & General Services GL.16	873,443.88	1,746,887.76	711,998.31
	(1) Dep.Dir. of Pers. Management GL. 15 (HAP)	800,643.76	1,601,287.20	661,200.72
	Assistant Chief Admin Officer GL 13	684,241.56	684,241.56	107,316.88
	Principal Administrative Officer GL 12 (GD)	1,244,753.76	1,244,753.76	940,083.98
	(1) Snr. Adm. Officer GL. 10	1,082,199.36	541,099.61	759,753.69
	(1) Adm. Officer 1 GL. 09	939,712.32	939,712.32	693,162.17
	Chief Executive Officer GL. 14	1,502,219.52	1,502,219.52	198,817.14
	Assistant Chief Executive Officer GL 13	684,241.56	1,368,483.12	513,181.17
	Principal Executive Officer I GL 12	1,867,130.64	622,376.88	1,652,116.82
	(5) PEO II GL. 10	1,082,199.36	1,082,199.36	377,774.64
	(5) Senior Executive Officer GL. 09	939,712.32	939,712.32	548,178.18
	(1) HEO GL. 09 / GL 08	1,986,470.40	1,986,470.40	1,475,503.49
	(17) EO.(GD) GL.07	1,573,347.60	1,573,347.60	1,630,102.91
	(10) AEO GL. 06	1,389,525.12	1,389,525.12	858,177.56
	(1) CS GL. 9	939,712.32	939,712.32	749,073.06
	(24) Prin Sec. Asst. 1 GL. 10	1,623,299.04	1,623,299.04	985,485.64
	Prin Sec. Asst. II GL.09	2,819,136.94	2,819,136.94	1,757,522.40
	(2) Snr. Sec. Assistant I GL. GL 08	1,589,176.34	1,589,176.34	382,551.83
	Snr. Asst.Secretary II GL. 07	629,339.04	629,339.04	376,295.75
	Secretary Assistant GL 06	463,175.04	463,175.04	93,922.75
	(9) Chief Clerical Officer GL 07	5,664,051.36	4,664,041.36	4,949,405.16
	(11) Asst Chief Clerical Officer GL.06	1,621,112.64	1,621,112.64	1,386,959.91
	Senior Clerical Officer GL 05	1,316,566.80	658,083.00	671,701.76
	(10) CCO GL. 04	1,342,832.32	671,416.26	283,248.40
	(10) CA GL. 03	772,256.16	772,256.16	95,025.61

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018 DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2018	FINAL APPROVED PROVISION, 2018	ACTUAL EXPEND. 2018
12500100100				
	Chief Motor Drivers/Mech GL 06	877,711.20	877,711.20	1,031,703.57
	Motor Driver / Mech GL 03	1,156,800.24	1,156,800.24	317,445.49
	Head Security Guards GL 06	694,762.20	694,762.20	206,230.05
	Snr. Security Guards GL 05/04	828,574.08	0.00	1,618,721.59
	Head Watchmen GL 03/04	2,895,960.60	965,320.20	667,313.69
	Head Messenger GL 04	1,035,693.60	1,035,693.60	697,208.18
	Snr. Messenger GL 03	772,256.16	772,256.16	64,354.63
	Heavy Lorry Driver/Motor Mech.	1,256,678.06	1,256,678.06	81,699.27
	Security Guard	2,395,960.60	2,395,960.60	14,941.17
	Head Watchmen GL 05	731,470.48	731,470.48	65,453.00
	Fringe Benefit	24,639,449.06	24,639,449.06	25,307,052.19
	Adhoc Staff	54,000,000.00	54,000,000.00	24,077,082.08
	<b>TOTAL</b>	<b>91,285,316.28</b>	<b>88,526,101.80</b>	<b>54,149,204.91</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

### DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2018	FINAL APPROVED PROVISION, 2018	ACTUAL EXPEND. 2018
	<b>FINANCE AND SUPPLIES</b>			
<b>22000100100</b>	(1) Director of Finance GL. 16	873,443.88	1,046,887.76	751,451.48
	(1) Deputy Dir. of Finance GL 15	806,643.60	1,613,281.60	574,683.60
	Chief Accountant	1,047,276.11	1,047,276.11	750,857.76
	Principal Accountant GL 12	1,244,753.76	1,244,753.76	572,872.52
	(2) Senior Accountant 1 GL. 10	1,623,299.04	1,623,299.04	648,290.47
	(2) Accountant 1 GL. 09	1,409,568.48	1,409,568.48	1,143,414.78
	(2) Accountant 11 GL.08	794,588.16	794,588.16	832,639.56
	Prin. Store Officer II, GL. 10	569,856.16	569,856.16	71,910.82
	Senior Store Officer GL 09	469,856.16	0.00	507,857.49
	Asst. Chief Exec. Officer GL. 13	1,368,482.12	1,368,482.12	51,977.59
	PEO (Accts) GL 12	1,244,753.76	1,867,130.43	531,651.73
	(1) PEO (Accts) GL 10	2,805,425.00	2,805,425.00	1,910,745.95
	(3) Senior Exec. Officer GL. 09	1,879,424.64	1,879,424.64	1,872,701.29
	(7) HEO (Accts) GL 08	3,178,352.64	3,178,352.64	503,768.04
	(1) Exec. Officer (Accts) GL 07	2,202,686.64	2,202,686.64	9,648,948.95
	<b>SUB TOTAL</b>			
	Fringe Benefit	9,992,925.43	9,992,925.43	9,648,948.05
	<b>TOTAL</b>			
	Adoc Staff			0.00
	<b>GRAND TOTAL</b>	<b>32,453,951.97</b>	<b>32,543,951.97</b>	<b>20,373,910.67</b>



# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

### DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2018	FINAL APPROVED PROVISION, 2018	ACTUAL EXPEND. 2018
	<b>COMMUNITY DEVELOPMENT (OFFICER CADRE)</b>			
<b>55100300100</b>	(1) Director. (HAP) GL. 15	873,443.88	946,889.76	800,643.60
	Deputy Director GL. 12	800,643.60	0.00	710,616.40
	Asst Chief Comm. Devp. Officer GL 12	684,241.56	0.00	0.00
	Prin. Comm. Dev. Insp. Officer 1 GL. 12	1,867,130.65	2,489,507.53	0.00
	Prin. Comm. Dev. Insp. Officer II GL. 10	1,623,299.04	1,623,299.04	191,477.10
	(1) Snr Comm. Dev. Officer GL 10	1,623,299.04	939,712.32	1,658,306.96
	1	(3) Comm. Dev. Officer 1. GL. 09	939,712.32	0.00
2	Comm. Dev. Officer II. GL. 08	0.00	469,856.16	384,656.73
3	Information Officer 11 GL. 09	469,856.16	2,489,505.52	450,304.84
6	Prin. Comm. Dev. Insp. Officer 1 GL. 12	622,376.88	9,397,123.20	1,325,530.56
	Snr. Comm. Dev. Insp. Officer 1 GL. 09	2,441,588.60	2,441,588.60	1,255,607.61
7	Asst. Chief Comm. Dev. Inspector GL. 13	1,362,483.12	1,623,299.04	737,771.36
7	Higher Comm. Dev. Insp. Officer 1 GL. 08	8,343,175.68	667,454.05	1,769,963.99
9	Comm. Dev. Insp. Officer I GL 07	314,669.52	314,669.52	6,589,463.24
	Asst. Comm. Dev. Insp. Officer GL 06	0.00	0.00	21,960,572.00
	Higher Asst. Information Officer	0.00	1,001,181.08	407,685.14
	Snr. Asst. Inform. Officer II, GL. 09	469,856.16	469,856.16	287,683.23
	Asst. Information Officer I GL 07	444,008.56	314,669.52	234,775.88
11	Asst. Information Officer II GL 06	925,869.60	0.00	737,503.52
	Chief Comm. Devp. Asst. GL 07	0.00	0.00	0.00
13	Fringe Benefit	7,602,057.43	7,602,057.43	14,004,696.51
14	<b>TOTAL</b>	<b>31,407,711.80</b>	<b>32,790,668.93</b>	<b>54,902,487.41</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

### DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2018	FINAL APPROVED PROVISION, 2018	ACTUAL EXPEND. 2018
52100100100	MEDICAL AND HEALTH SERVICES (A) CURATIVE			
	(1) PHC Coordinator GL. 16 (HAP)	3,783,510.40	3,783,510.40	1,978,307.22
	Comm. Health Officer GL 08/09	2,578,809.60	2,578,809.60	0.00
	Medical Lab. Science GL. 08	1,294,990.32	854,491.56	626,733.16
	(1) Matron GL. 14	3,052,738.80	0.00	0.00
	(1) Prin Nursing Sister GL. 12	1,708,983.12	1,708,983.12	889,370.40
	Chief Comm. Health Ext. Worker GL.14	6,963,783.40	4,963,783.40	957,867.44
	Chief Comm. Health Ext. Worker GL.13	6,223,351.80	4,223,315.80	730,930.83
	(4) PCHEW GL 12	3,918,936.00	2,000,000.00	1,866,096.60
	Prin. Comm. Health Ext. Worker GL. 10	3,417,966.24	3,417,966.24	1,996,699.04
	Snr. Comm. Health Ext. Worker GL. 09	6,017,222.40	3,017,222.40	311,457.18
	Higher Comm. Health Ext. Worker GL 08	3,237,475.80	2,000,000.00	1,109,148.65
	Higher Health Tech. GL. 08	0.00	0.00	0.00
	Comm. Health Ext, Worker GL 07	2,630,104.00	1,000,000.00	38,510.54
	Junior Comm. Health Ext Worker GL 08	1,123,970.40	1,123,970.40	413,108.02
	Junior Comm. Health Ext Worker GL 07	2,247,940.80	2,247,940.80	2,118,312.06
	Junior Comm. Health Ext Worker GL 06	3,260,208.00	2,000,000.00	1,236,866.02
	Chief Health Assistant GL 08	1,294,990.32	1,294,990.32	1,236,866.02
	Prin. Health Asst. GL. 07	652,041.60	652,041.60	464,957.74
	Snr. Health Assistant GL 06	978,862.40	978,862.40	1,650,111.06
	Higher Health Asst. GL. 05	652,041.60	652,041.60	107,881.48
	Health Assistant GL. 04	385,540.08	385,540.08	499,203.28
	Health Attendant GL 03	1,400,183.28	1,400,183.28	131,800.24
	Health Attendant GL. 02	1,050,137.46	1,050,137.46	879,586.34
	Fringe Benefit	25,791,352.58	25,791,352.58	24,796,681.18
	Adhoc Staff	0.00	0.00	0.00

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

### DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2018	FINAL APPROVED PROVISION, 2018	ACTUAL EXPEND. 2018
21500100100	AGRICULTURE AND NATURAL RESOURCES			
	(1) Director of Agric GL. 16 (HAP)	873,443.88	1,546,887.66	266,881.20
	Deputy Director GL 15	820,643.60	1,200,000.00	555,040.56
	Agric Officer I GL 09	944,008.56	944,008.56	251,545.92
	Agric Officer GL 08	397,294.08	397,294.08	113,823.16
	Senior Agric Suprintendent GL 09	0.00	0.00	45,238.32
	Higher Agric Suprintendent GL 08	0.00	0.00	45,269.93
	Agric Suprintendent GL 07	944,008.56	403,329.56	369,564.88
	Chief Agric Field Overseer GL 07	425,445.72	750,887.76	579,808.54
	Asst.Chief Agric Field Overseer GL 06	403,329.00	541,099.68	54,840.48
	Fringe Benefits	5,288,242.85	5,288,242.85	2,379,634.39
	Adhoc Staff	0.00	0.00	0.00
	<b>TOTAL</b>	<b>10,096,416.25</b>	<b>11,071,750.15</b>	<b>4,661,647.38</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

### DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2018	FINAL APPROVED PROVISION, 2018	ACTUAL EXPEND. 2018
23400100100	ROADS AND COMMUNICATION			
	(1) Director of Works GL. 16 (HAP)	873,443.88	1,746,887.76	673,930.78
	(1) Deputy Director GL. 15 (HAP)	800,643.60	1,601,287.20	480,191.52
	Principal Engineer GL 12	0.00	0.00	0.00
	Engineer Grade II GL. 09	939,712.32	939,712.32	253,997.43
	Building Officer Grade II GL 09	0.00	939,712.32	305,228.26
	Prin. Tech. Officer I, GL. 12	2,489,507.52	2,489,507.52	372,994.12
	(1) Prin. Tech. Officer GL. 10	1,725,859.68	1,725,859.68	577,298.89
	Senior Tech Officer GL 09	2,349,380.80	2,349,380.80	549,342.26
	Higher Tech. Officer GL. 08	1,191,882.24	1,191,882.24	10,952,991.14
	Hydrologist GL 08	425,541.84	425,541.84	345,346.18
	Tech Officer GL 07	629,339.04	629,339.04	1,343,901.67
	Assistant Tech Officer GL 06	231,467.40	231,467.40	81,312.90
	Asst. Chief Works Superintendent GL. 13	1,000,000.00	1,000,000.00	63,808.88
	Principal Works Superintendent GL 12	1,244,753.76	1,244,753.76	1,674,656.58
	Prin. Works Superintendent Grade II GL 10	2,164,398.72	2,164,398.72	1,066,170.04
	(4) Snr. Works Sup. GL. 09	939,712.72	939,712.72	914,965.36
	(4) Higher Works Sup. GL. 08	1,589,176.32	1,589,176.32	1,412,908.78
	Works Suprintendent GL 07	2,202,686.64	2,202,686.64	1,031,152.47
	(3) Chief Heavy Plant Operator GL. 07	2,517,456.16	2,517,456.16	1,698,863.22
	(2) Chief Tech Assistant GL. 07	925,869.60	925,869.60	283,400.05
	Snr. Tech. Asst. GL. 06	438,855.60	438,855.60	134,135.76
	Surveyor I, GL. 09	939,712.32	939,712.32	331,876.12
	Snr. Surveyor	939,712.32	939,712.32	78,930.85
	Prin. Estate Valuation Officer	721,466.24	721,466.24	917,553.16
	Higher Estate Valuation Officer	314,669.52	314,669.52	423,964.01
	Chief Works Assistant GL 07	1,258,678.08	1,258,678.08	4,715,536.96
	Senior Foreman GL 07	314,669.52	314,669.52	692,737.47
	(33) Assistant Chief Works Assistant GL 06	1,388,804.40	1,388,804.40	4,152,407.19
	(1) Snr Works Assistant GL. 05	438,855.60	438,855.60	828,344.42

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

### DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2018	FINAL APPROVED PROVISION, 2018	ACTUAL EXPEND. 2018
23400100100				
	Asst. Chief Tractor Operator GL. 06	500,257.28	500,257.28	369,182.29
	Senior Tractor Operator GL. 05	219,427.80	219,427.80	155,303.06
	Works Assistant Grade I GL 04	944,098.56	944,098.56	777,457.48
	Works Assistant Grade II GL 03	231,467.40	231,467.40	206,498.88
	Snr. Craftman GL 05/06	219,427.08	219,427.08	66,754.89
	Snr. Craftman GL 04	207,143.52	207,143.52	61,877.04
	Foreman GL 06	231,467.40	231,467.40	426,002.49
	Heavy Lorry Driver GL. 04	414,669.52	414,669.52	297,053.20
	Fringe Benefits	25,556,440.77	25,556,440.77	23,540,876.08
	Adhoc Staff	0.00	0.00	1,588,000.00
	<b>TOTAL</b>	<b>50,518,225.85</b>	<b>61,505,028.65</b>	<b>65,260,955.97</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018 DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2018	FINAL APPROVED PROVISION, 2018	ACTUAL EXPEND. 2018
2200300100	BUDGET, PLANNING, RESEARCH AND STATISTICS			
	(1) Director (HAP) GL. 16	750,857.76	1,200,000.00	912,193.48
	(1) Senior Planning Officer GL 10	0.00	622,376.88	0.00
	(1) Senior Planning Officer GL. 09	425,541.84	541,099.88	433,924.06
	Statistian GL 09	0.00	0.00	0.00
	Statistian II GL 08	397,294.08	0.00	403,636.10
	Planning Officer GL 08	0.00	0.00	0.00
	Data Processing Officer GL 06	0.00	0.00	0.00
	(1) Stat. Asst. GL 04	0.00	0.00	1,435,413.27
	Fringe Benefit	0.00	1,686,975.28	0.00
	Adhoc Staff	0.00	0.00	0.00
	<b>TOTAL</b>	<b>1,573,693.68</b>	<b>4,050,452.04</b>	<b>3,185,166.91</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

### DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2018	FINAL APPROVED PROVISION, 2018	ACTUAL EXPEND. 2018
53500100100	ENVIRONMENTAL (CURATIVE)			
	(1) Director of Env. Health Officer GL. 16	3,617,866.00	4,000,000.00	1,818,409.91
	(1) Deputy Director GL. 15	2,775,426.00	4,000,000.00	1,968,828.47
	(1) Chief Env. Health Officer GL. 14	0.00	3,317,717.92	1,021,864.00
	Assistant Chief Environmental Officer GL 13	2,441,814.96	2,483,629.92	414,890.12
	Prin. Env Health Officer. GL 12	3,640,384.08	3,640,384.08	414,890.12
	Prin. Env Health Officer. II GL 10	1,949,384.08	1,949,384.08	1,223,961.32
	Higher Env. Health Officer GL. 09	2,658,858.96	1,400,347.12	1,043,219.67
	Chief Env. Health Tech. GL. 14	5,460,576.12	4,560,576.12	293,630.40
	Asst. Chief Env. Health Tech., GL. 13	3,317,717.92	3,317,717.92	1,217,168.95
	Higher Env. Health Tech. GL. 08	2,900,347.12	1,000,000.00	0.00
	Env. Health Officer GL. 08		2,900,347.12	269,789.90
	Snr. Env. Health Tech. GL. 09		1,708,983.12	739,215.60
	Fringe Benefit	8,570,739.46	8,570,739.46	10,686,430.51
	<b>TOTAL</b>	<b>37,333,114.70</b>	<b>42,849,826.86</b>	<b>21,112,298.97</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

### DETAILS OF PERSONNEL EMOLUMENT

ECONOMIC CODE		PROV. IN ORIGINAL ESTIMATE, 2018	FINAL APPROVED PROVISION, 2018	ACTUAL EXPEND. 2018
12500100100	HEAD OF LOCAL GOVT. ADMIN.			
	Head of Local Admin. GL. 16	0.00	0.00	0.00
	<b>SUB TOTAL</b>	0.00	0.00	0.00
	Fringe Benefit	0.00	0.00	0.00
	<b>Total</b>	0.00	0.00	0.00



# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2018	FINAL APPROVED PROVISION 2018	ACTUAL EXPEND 2018
11100100100		OFFICE OF THE CHAIRMAN			
	21020101	Non Regular Allowances(severance allowance)	200,000.00	500,000.00	2,686,158.56
	22020102	Travel and Transport	1,000,000.00	3,000,000.00	4,756,900.00
	220202	Utility Service	0.00	0.00	0.00
	22020202	Telephone and Postal Service	50,000.00	50,000.00	25,000.00
	220203	Stationery and Printing	100,000.00	100,000.00	28,000.00
	22020311	Food Stuff/Catering Materials Supplies	0.00	0.00	0.00
	22020401	Maintenance of Motor Vehicle/Capital Assetz	700,000.00	2,000,000.00	1,493,600.00
	22020402	Maintenance of Office Furniture	200,000.00	200,000.00	690,000.00
	22020404	Maintenance of Office Equipment	0.00	0.00	0.00
	22020406	Other Maintenance Service	0.00	0.00	5,000.00
	22020601	Security Services	2,000,000.00	0.00	0.00
	22020604	Security Vote	0.00	3,000,000.00	3,000,000.00
	22021001	Refreshment and Meals	0.00	200,000.00	200,000.00
	22021029	Other Expences(up-keeping/financial asst./donation)	1,500,000.00	2,500,000.00	1,760,000.00
	22021033	Contingencies - Other Recurrent Cost	0.00	150,000.00	200,000.00
		Inter. Govt. Relation	0.00	0.00	0.00
		Pilgrimage to Holy Land	0.00	0.00	0.00
		Election Process	0.00	0.00	0.00
		Ceremonial Expense	0.00	0.00	0.00
		Transition Programme	0.00	0.00	0.00
		Operational Cost	0.00	0.00	0.00
		<b>TOTAL HEAD 011100100100</b>	<b>5,750,000.00</b>	<b>11,700,000.00</b>	<b>14,844,658.56</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2018	FINAL APPROVED PROVISION 2018	ACTUAL EXPEND 2018
<b>11118300101</b>		<b>INTERNAL AUDIT</b>			
	22020102	Travel and Transport	200,000.00	400,000.00	737,400.00
	3	Utility Service	0.00	0.00	0.00
	4	Telephone and Postal Service	0.00	0.00	0.00
	22020301	Office Stationeries / Computer Consumables	200,000.00	200,000.00	40,000.00
	22020311	Food Stuff/ Catering Materials Supplies	500,000.00	300,000.00	0.00
	22020401	Maintenance of Motor Vehicles and Capital Assets	200,000.00	300,000.00	303,500.00
	22020402	Maintenance of Office Furniture	500,000.00	500,000.00	385,000.00
		Grant Contribution and Subvention	0.00	0.00	0.00
		Training, Staff Develop & Welfare	0.00	0.00	0.00
		Entertainment & Hospitality	0.00	0.00	0.00
	12	Miscellaneous	0.00	0.00	0.00
	13	Provision of Service Materials	0.00	0.00	0.00
		<b>TOTAL HEAD 011118300101</b>	<b>1,600,000.00</b>	<b>1,900,000.00</b>	<b>1,465,900.00</b>
<b>11101300100</b>					<b>37,600.00</b>
	22020102	Travel and Transport	100,000.00	500,000.00	0.00
		Utility Service	0.00	500,000.00	0.00
		Telephone and Postal Service	0.00	0.00	0.00
	22020301	Stationery and printing	100,000.00	100,000.00	0.00
	22020401	Maintenance of Motor Vehicles and Capital Assets	300,000.00	500,000.00	361,700.00
	22020402	Maintenances of Office Furniture	50,000.00	50,000.00	0.00
		Up Keep Allowance	0.00	200,000.00	125,000.00
		Training, Staff Develop & Welfare	0.00	0.00	0.00
	22021001	Entertainment & Hospitality	100,000.00	400,000.00	0.00
		<b>TOTAL HEAD 011101300100</b>	<b>650,000.00</b>	<b>2,250,000.00</b>	<b>524,300.00</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2018	FINAL APPROVED PROVISION 2018	ACTUAL EXPEND 2018
12500100100		PERSONNEL MANAGEMENT			
	21020101	Non Regular Allowances(leave allowance)	0.00	0.00	620,564.36
	22020101	Travel and Transport	1,000,000.00	2,000,000.00	2,590,400.00
	22020102	Local Travel and Transport: Training	0.00	1,200,000.00	969,300.00
	22020202	Telephone and postal service	200,000.00	200,000.00	0.00
	22020301	Offices Stationery and Computer Consumable	1,000,000.00	2,000,000.00	866,878.00
	22020311	Food Stuff and Catering Materials Supplie	0.00	0.00	0.00
	22020401	Maintenance of Motor Vehicles and Capital Assets	1,000,000.00	1,500,000.00	416,500.00
	22020402	Maintenance of Office Furniture	500,000.00	2,500,000.00	2,404,400.00
	22020404	Maintenance of Office/ IT Equipment	0.00	0.00	0.00
	22020406	Other Maintenance Service	0.00	0.00	45,000.00
	22020601	SecurityService	1,000,000.00	1,000,000.00	613,000.00
	22020603	Residential rent	0.00	75,000.00	57,600.00
	22020703	Legal Service	500,000.00	500,000.00	305,000.00
	22020801	Motor Vehicle Fuel Cost	200,000.00	0.00	0.00
	22021001	Refreshment and Meals	3,000,000.00	3,000,000.00	7,494,000.00
	2202	Election - Logistics support	0.00	2,000,000.00	985,000.00
	22021029	Other Exepenses (financial asst./ donation /other logistic	0.00	1,000,000.00	890,000.00
	22021030	Public Enlightenment Programme	0.00	1,000,000.00	1,055,000.00
	22020405	Maintenance of plant/Generator	0.00	1,000,000.00	20,000.00
	22021021	Special Day celebration	0.00	500,000.00	350,000.00
	22021033	Contingencies	0.00	500,000.00	50,000.00
		<b>TOTAL HEAD 012500100100</b>	<b>8,400,000.00</b>	<b>19,975,000.00</b>	<b>19,732,642.36</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2018	FINAL APPROVED PROVISION 2018	ACTUAL EXPEND 2018
22000100100		<b>FINANCE &amp; SUPPLIES</b>			
	21020101	Non Regular Allowances(leave allowance)	0.00	0.00	62,237.68
	22020101	Travel and Transport	500,000.00	500,000.00	2,978,400.00
	0	Utility service	0.00	0.00	0.00
		Telephone and postal sevice	0.00	0.00	0.00
	22020301	Office Stationary and Computer Consumable	500,000.00	500,000.00	331,990.00
	22020305	Printing of Non Security Document	200,000.00	500,000.00	649,250.00
	22020311	Food Stuff / Catering Materials Suuplie	0.00	0.00	0.00
	22020312	Production,Publication and Circulation of Annual Financial statement	200,000.00	200,000.00	100,000.00
	22020401	Maintenance of Motor Vehicles and Capital Assets	1,000,000.00	500,000.00	610,000.00
	22020402	Maintenance of Office Furnitur	200,000.00	200,000.00	1,090,000.00
	22020404	Maintenance of Office Equipment	500,000.00	500,000.00	0.00
	22020405	Maint. Of Plant/Generator	0.00	0.00	90,900.00
	22020701	Financial Consulting	0.00	0.00	0.00
	22020901	Bank Charges(Other Than Interest)	1,000,000.00	1,000,000.00	273,705.90
	22020902	Insurance premium	0.00	6,000,000.00	5,604,807.00
	22021001	Refreshment and Meals	500,000.00	500,000.00	159,500.00
	22021029	Other Expenses	0.00	0.00	20,000.00
	0	Rebate Expenses (Motor Park/Okada)	0.00	0.00	0.00
	22070102	Transfer to LCDA	0.00	0.00	111,433,725.87
	22070103	Transfer to Stablization Account	0.00	0.00	57,910,712.87
	22020403	Maint. Of Office Building/Residential Quarters	0.00	50,000.00	14,000.00
	22020709	Auditing of Account	0.00	5,400,000.00	350,000.00
	22021033	Contingencies	0.00	0.00	0.00

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2018	FINAL APPROVED PROVISION 2018	ACTUAL EXPEND 2018
55100300100		<b>EDUCATION AND SOCIAL DEPARTMENT</b>			
	21020101	Non Rrgular Allowances(leave allowance)	0.00	2,615,952.27	588,000.00
	22020101	Travel and transport	1,000,000.00	1,000,000.00	313,000.00
	220202	Utility service	0.00	0.00	0.00
	22020202	Telephone and postal service	0.00	0.00	0.00
	22020203	Internet Access	0.00	0.00	25,200.00
	22020301	Office Stationery and Computer Consumable	250,000.00	250,000.00	46,000.00
	22020302	Books / Media Relations	500,000.00	500,000.00	403,000.00
	22020303	Newspapers	500,000.00	500,000.00	0.00
	22020304	Magazines & Periodical	300,000.00	300,000.00	100,000.00
	22020305	Printing of Non Security Documents	500,000.00	500,000.00	96,000.00
	22020311	Food Stuff / Catering Materials Sppulies	3,500,000.00	3,500,000.00	0.00
	22020401	Maintenance of Motor Vehicle and Capital Assets	500,000.00	500,000.00	60,000.00
	22020402	Maintenance of Office Furniture	200,000.00	300,000.00	495,000.00
	22020403	Maintenance of Office Building / Residential Qtrs.	0.00	0.00	0.00
	22020411	Maintenance of Communication Equioment	0.00	0.00	36,500.00
	22020702	Information Technology Consulting	0.00	0.00	0.00
	22021001	Refreshment and Meals	1,000,000.00	1,000,000.00	4,050,850.00
	22021003	Publicity & Advertisements	2,000,000.00	2,000,000.00	1,978,300.00
	22021009	Sport Activities	500,000.00	500,000.00	220,000.00
	22021021	Special Day Celebrations	2,000,000.00	2,000,000.00	1,520,000.00
	22021024	Pilgrimate and Religious festival	0.00	0.00	0.00
	22021029	Other Expenses(financial assist&donation)	0.00	0.00	1,831,000.00
	22021030	Public Enlightenment Programme	1,000,000.00	3,000,000.00	5,256,750.00
	22020404	Maint. of office equipment	0.00	0.00	112,800.00
	22020405	Other maint. Services	0.00	0.00	0.00

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2018	FINAL APPROVED PROVISION 2018	ACTUAL EXPEND 2018
	22021032	Fair, Festival, Expo and Summit	1,000,000.00	1,000,000.00	0.00
	22021033	Contingencies - Other Recurrent Cost	0.00	100,000.00	60,000.00
		<b>TOTAL HEAD 055100300100</b>	<b>14,750,000.00</b>	<b>21,265,952.27</b>	<b>18,605,800.00</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2018	FINAL APPROVED PROVISION 2018	ACTUAL EXPEND 2018
52100100100		PRIMARY HEALTH SERVICES			
	22020101	Travel and transport	1,000,000.00	1,000,000.00	101,000.00
		Utility service	0.00	0.00	0.00
		Telephone and Postal Service	0.00	0.00	0.00
	22020301	Office Stationeries/ Computer Consumables	200,000.00	200,000.00	0.00
	22020307	Drugs / Laboratory / Medical Supplies	2,000,000.00	2,000,000.00	58,000.00
	22020401	Maintenance Vehicle and Capital Assets	100,000.00	100,000.00	42,760.00
	22020402	Maintenance of Office Furniture	200,000.00	200,000.00	667,000.00
	22020403	Maint. of office building/Residential			
	22021001	Refreshment and Meals	0.00	0.00	169,500.00
	22021021	Special Day Celebration	0.00	0.00	80,000.00
	22021029	Other Expenses	500,000.00	500,000.00	50,000.00
	22021030	Public Enlightenment Programme	1,000,000.00	1,000,000.00	425,000.00
	22020405	Maint. of plants/generators	0.00	0.00	12,760.00
	22020501	Local Training	0.00	0.00	270,500.00
	22021004	Medical Exp. Local	0.00	0.00	200,000.00
	22021007	Welfare packages	0.00	0.00	30,000.00
	22020406	Other maint. Services	0.00	100,000.00	6,170,760.00
		<b>TOTAL HEAD 052100100100</b>	<b>5,000,000.00</b>	<b>5,100,000.00</b>	<b>8,277,280.00</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2018	FINAL APPROVED PROVISION 2018	ACTUAL EXPEND 2018
21500100100		<b>AGRICULTURAL &amp; NATURAL RESOURCES</b>			
	21020101	Non Regular Allowances(leave allowance)	0.00	0.00	0.00
	22020101	Travel and Transport	200,000.00	500,000.00	296,500.00
	22020301	Office Stationeries / Computer Consumable	200,000.00	200,000.00	287,500.00
	22020311	Food Stuff / Catering Materials Sppulies	0.00	0.00	0.00
	22020401	Maintenance of Motor Vehicle & Capital Assets	100,000.00	100,000.00	0.00
	22020402	Maintenance of Office Furniture	100,000.00	150,000.00	425,000.00
	22020405	Maintenance of Plants/ Generator	50,000.00	500,000.00	557,900.00
	22020406	Other Maintenance Services	100,000.00	200,000.00	208,000.00
	2202050	Local Training	0.00	0.00	0.00
	22021001	Refreshment and Meals	200,000.00	200,000.00	541,500.00
	22021007	Welfare Packages	0.00	0.00	0.00
	22021029	Other Expenses	0.00	0.00	57,000.00
	22021030	Other Expenses	0.00	0.00	0.00
		<b>TOTAL HEAD 021500100100</b>	<b>950,000.00</b>	<b>1,850,000.00</b>	<b>2,373,400.00</b>



# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2018	FINAL APPROVED PROVISION 2018	ACTUAL EXPEND 2018
23400100100		<b>WORKS AND HOUSING DEPARTMENT</b>			
	21020101	Non Regular Allowances(leave allowance	0.00	0.00	2,287,562.25
	22020101	Travel and Transport	500,000.00	500,000.00	102,000.00
	22020201	Electricity charges	0.00	500,000.00	400,000.00
	22020301	Office Stationery and Computer Consumable	200,000.00	200,000.00	267,000.00
	22020311	Food Stuff and Catering Materials	300,000.00	300,000.00	0.00
	22020401	Maintenance of Motor Vehicle and Capittl asset	1,000,000.00	1,000,000.00	683,600.00
	22020402	Maintenance of Office Furniture	500,000.00	1,500,000.00	1,101,800.00
	22020403	Maintenance of Office Building / Resident Qtrs.	1,500,000.00	1,500,000.00	0.00
	22020404	Maintenance of Office / IT Equipment	200,000.00	200,000.00	40,000.00
	22020405	Maintenance of Plant / Generator	2,000,000.00	4,000,000.00	8,699,500.00
	22020406	Other Maintenance Service	200,000.00	200,000.00	1,113,000.00
	22021004	Medical Expenses - Local	0.00	0.00	0.00
	22021033	Contingencies - Other Recurrent Costs	100,000.00	100,000.00	165,000.00
	22020410	Maint. Of Street ugotings	0.00	0.00	670,000.00
	22020412	Maint. Of Market/Public places	0.00	0.00	40,000.00
	22020413	Minor Road Maintenance	0.00	0.00	60,000.00
	22020706	Surveying Services	0.00	0.00	800,000.00
	22020802	Other Transport equip fuel cost	0.00	0.00	65,000.00
	22020803	Plant/Generator fuel cost	0.00	0.00	35,000.00
	22021001	Refreshment and Mech.	0.00	500,000.00	180,000.00
	22021029	Other Expensess	0.00	100,000.00	53,500.00
		<b>TOTAL HEAD 023400100100</b>	<b>6,500,000.00</b>	<b>10,600,000.00</b>	<b>16,762,962.25</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2018	FINAL APPROVED PROVISION 2018	ACTUAL EXPEND 2018
22000300100		BUDGET, PLAN RESEARCH & STATISTICS			
	21020101	Non Regular Allowances(leave allowance)	0.00	0.00	60,359.09
	22020101	Travel & Transport	400,000.00	400,000.00	122,500.00
	22020301	Office Stationeries and Computer Consumables	200,000.00	200,000.00	34,000.00
	22020311	Food Stuff / Catering Matrials Supplies	100,000.00	100,000.00	50,000.00
	22020401	Maintenance of Motor Vehicle and Capitl Asset	500,000.00	500,000.00	165,000.00
	22020402	Maintenance of Office Furniture	200,000.00	200,000.00	330,000.00
	22020404	Maintenance of Office / IT Equipment	500,000.00	500,000.00	20,000.00
	22021014	Annual Budget Expenses & Administration	300,000.00	300,000.00	144,250.00
	22021023	Research and documenttation	250,000.00	250,000.00	28,420.00
	22021029	Other Expenses	0.00	0.00	240,000.00
	22021031	Conduct of Survey	0.00	500,000.00	253,000.00
	22021033	Contingencies other equipment costs	0.00	0.00	0.00
	22021082	Other Transport equip fuel cost	0.00	50,000.00	9,500.00
	22021001	Refreshment and meats	0.00	200,000.00	104,000.00
		<b>TOTAL HEAD 022000300100</b>	<b>2,450,000.00</b>	<b>3,200,000.00</b>	<b>1,561,029.09</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2018	FINAL APPROVED PROVISION 2018	ACTUAL EXPEND 2018
53500100100		<b>ENVIRONMENTAL SERVICES.</b>			
	22020101	Travel & Transport	500,000.00	500,000.00	137,000.00
	22020201	Utility Services	0.00	0.00	0.00
	22020202	Telephone and Postal Services	0.00	0.00	0.00
	22020301	Stationery and Printing	0.00	0.00	0.00
	22020401	Maintenance of Motor Vehicle and Capital Asset	800,000.00	800,000.00	426,000.00
	22020401	Maintenace of Office Furniture	200,000.00	200,000.00	500,000.00
	22020406	Other Maintenance Service	0.00	0.00	0.00
	22020605	Clairing and Fumigation Service	2,000,000.00	2,000,000.00	112,000.00
	22021001	Refreshment and Meals	0.00	0.00	394,000.00
	22021007	Welfare Package	0.00	0.00	0.00
	22020412	Maint. Of Market Public places	0.00	0.00	650,000.00
	22020802	Other Transport equip. fuel cost	0.00	0.00	50,000.00
		Maint. Of office/it equipment	0.00	50,000.00	21,000.00
		<b>TOTAL HEAD 053500100100</b>	<b>3,500,000.00</b>	<b>3,550,000.00</b>	<b>2,290,000.00</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## STATEMENT OF ACTUAL EXPENDITURE FOR THE YEAR 2018

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2018	FINAL APPROVED PROVISION 2018	ACTUAL EXPEND 2018
12500100100		HEAD OF LOCAL GOVT. ADMIN			
	22020101	Travel & Transport	700,000.00	1,000,000.00	293,800.00
	22020301	Office Stationery and Computer Consumables	500,000.00	500,000.00	52,000.00
	22020305	Printing of Non Security Document	0.00	0.00	0.00
	22020311	Food Stuff and Catering Supplies	300,000.00	300,000.00	0.00
	22020306		0.00	0.00	0.00
	22020401	Maintenance of motor Vehicle and Capital Asset	500,000.00	1,000,000.00	525,000.00
	22020402	Maintenance of Office Furniture	500,000.00	500,000.00	603,500.00
	22021001	Refreshment and Meals	0.00	0.00	0.00
		<b>TOTAL HEAD 12500100100</b>	<b>2,500,000.00</b>	<b>3,300,000.00</b>	<b>1,474,300.00</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINAICAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## DETAIL OF CAPITAL EXPENDITURE FOR THE YEAR 2018

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2018	FINAL APPROVED PROVISION 2018	ACTUAL EXPEND 2018
21500100100		AGRIC & NAURAL DEVELOPMENT			
	23010127	Purchase of Aricultural Equipment / Machines	0.00	20,000,000.00	158,900.00
	23050108	Production of Farm Seedling	0.00	0.00	0.00
	23050109	Special Projects and assignment	500,000.00	500,000.00	0.00
	23050109A	Education Trainang	2,000,000.00	2,000,000.00	0.00
	23050109B	Young Farmer's Programme	3,000,000.00	3,000,000.00	0.00
	23050109C	Yourth Empowerment Though Agriclture(I-YES)	3,000,000.00	3,000,000.00	910,000.00
	23050109D	Farmer,s Association Support Programme	0.00	500,000.00	3,178,000.00
	23050109E	Construction of Storage Facilities	7,000,000.00	7,000,000.00	355,000.00
	23050109F	Agric Show/World Food Trade Fair Day	0.00	0.00	196,000.00
	23050109G	Avian Influenza Control Programme	3,000,000.00	3,000,000.00	0.00
	23050109H	Animal Vaccination Programme	1,000,000.00	2,000,000.00	3,025,000.00
	23050117A	Arable Crop Cultivation	0.00	0.00	99,900.00
	23050117B	Poultry	0.00	7,000,000.00	800.00
	23050109	One Crop/Enterprise support programme	0.00	500,000.00	44,000.00
	23050117A	Farm Development	0.00	3,000,000.00	919,000.00
	23050117B	Crop Division	0.00	500,000.00	591,000.00
	23050113	Land perction/fencing	0.00	400,000.00	100,000.00
	23050117	Cattle Reasing	0.00	2,000,000.00	1,200,000.00
	23040101	Tice planting	0.00	1,000,000.00	425,000.00
	230401019	Cahew plantation	0.00	1,000,000.00	50,000.00
	23050118B	Produrement of Agricultreal Impouts	0.00	15,000,000.00	600,000.00

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

**ANNUAL FINAICAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018**

## DETAIL OF CAPITAL EXPENDITURE FOR THE YEAR 2018

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2018	FINAL APPROVED PROVISION 2018	ACTUAL EXPEND 2018
23400100100		RURAL ELECTRIFICATION			
	23010113	Purchase of Computer	200,000.00	200,000.00	0.00
	23010146	Purchase of Other Equipment	0.00	0.00	0.00
	23010150	Purchase of Road Equipment / Tools	0.00	0.00	1,342,000.00
	23020103	Construction / Provision of Electricity	0.00	0.00	281,200.00
	23020105	Construction / Provision of Water Facilities	7,000,000.00	7,000,000.00	78,000.00
	23020114	Construction / Provision of Road (taeeing, dreding, culverts. etc)	100,000,000.00	100,000,000.00	198,713,199.50
	23030103	Rehabilitation / Repares of Housing/Guest House	2,000,000.00	2,000,000.00	78,000.00
	23030104	Rehabilitation / Repares of Water Facilities	2,000,000.00	2,000,000.00	709,000.00
	23030106	Rehabilitation / Repares of Public Schools	8,000,000.00	8,000,000.00	0.00
	23030113	Rehabilitation /Repares of Roads	50,000,000.00	50,000,000.00	95,274,379.50
	23030128	Rehabilitation / Repares of Road Sings and Furniture	5,000,000.00	5,000,000.00	0.00
	23040107	Valuation List Preparation	500,000.00	500,000.00	0.00
	23020118B	Construction of Puyblic Toilets	0.00	0.00	264,000.00
	23030102	Rehabilitation/Repairs electricity	0.00	2,000,000.00	1,752,750.00
	2302107	Construction/provision of Public schools	0.00	0.00	5,811,206.25
	23030105	Rehabilitation/Repairs Hospital Health Centres	0.00	5,000,000.00	16,000.00
		Rehabilitation/Repais			

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

**ANNUAL FINAICAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018**

## DETAIL OF CAPITAL EXPENDITURE FOR THE YEAR 2018

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2018	FINAL APPROVED PROVISION 2018	ACTUAL EXPEND 2018
55100300100		<b>EDUCATION</b>			
	23010113	Purchase of Computer	100,000.00	100,000.00	629,000.00
	23010143	Purchase of Cameras	0.00	0.00	0.00
	23010148	Purchase of Books	0.00	0.00	0.00
	23010124	Purchase of Teaching / Learning Aid Equipment	0.00	0.00	0.00
	23010126	Purchase of Sporting / Gaming Equipment	0.00	1,000,000.00	276,000.00
	23010130	Purchase of Recreational Facilities	0.00	2,000,000.00	789,000.00
	23010111C	Women Development Programme	0.00	3,500,000.00	1,105,000.00
	23050111A	Constitution projects/Empowerment programme	0.00	2,000,000.00	540,000.00
	23040110	Educational programmes	0.00	3,000,000.00	5,797,000.00
	23010130B	Youth Dev. Programme	0.00	3,000,000.00	1,483,600.00
	23050111C	LEMA	0.00	1,000,000.00	293,000.00
	23050111D	Advocacy Enlightenment programme	0.00	3,000,000.00	4,007,000.00
		<b>TOTAL HEAD</b>			
		<b>055100300100</b>	<b>100,000.00</b>	<b>18,600,000.00</b>	<b>14,919,600.00</b>

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

ANNUAL FINAICAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

## DETAIL OF CAPITAL EXPENDITURE FOR THE YEAR 2018

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2018	FINAL APPROVED PROVISION 2018	ACTUAL EXPEND 2018
52100100100		HEALTH			
	23010113	Purchase of Computer	0.00	0.00	0.00
	23010122A	Public of Health / Medical Equipment	3,000,000.00	3,000,000.00	350,000.00
	23010122B	Medical / Maternity Service(farmily planning,malaria control etc)	4,000,000.00	4,000,000.00	4,732,000.00
	23010122C	Drugs Supplies	4,600,000.00	4,600,000.00	2,650,760.00
	23010122D	Disease Survillance, Control and Prevention	2,500,000.00	2,500,000.00	820,000.00
	23010122E	LACA	5,000,000.00	5,000,000.00	3,048,000.00
	23010122F	Public Enlightenment Campaigns	2,000,000.00	2,000,000.00	68,500.00
	23010122G	Immunization Programmes	8,000,000.00	8,000,000.00	487,550.00
	23010122H	Monitoring and Evaluation	1,500,000.00	1,500,000.00	0.00
		<b>TOTAL HEAD 052100100100</b>	<b>30,600,000.00</b>	<b>30,600,000.00</b>	<b>12,156,810.00</b>



# IBARAPA EAST LOCAL GOVERNMENT ERUWA

**ANNUAL FINAICAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018**

## DETAIL OF CAPITAL EXPENDITURE FOR THE YEAR 2018

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2018	FINAL APPROVED PROVISION 2018	ACTUAL EXPEND 2018
53500100100		<b>ENVIRONMENTAL</b>			
	23040102	Erosion and Flood Control (desilting)	7,000,000.00	7,000,000.00	0.00
	23040103	Widlife Conservation	0.00	0.00	0.00
	23040104	Waste Disposal and Management	8,000,000.00	8,000,000.00	8,928,000.00
	23040106	Beautification and Landscaping	7,000,000.00	7,000,000.00	200,000.00
	23010112	Purchase of office furniture and fittings	0.00	0.00	0.00
	23040104	Industrial pollution prevention and control environmental sanitation	0.00	0.00	5,327,700.00
	23040105	Chlorination	0.00	0.00	100,000.00
	23040104B	Purchase of waste bins/equipments	0.00	500,000.00	38,750.00
	23040104C	Maintenance of Refuse Dump sites	0.00	1,000,000.00	773,000.00
	23040105B	Purchase of chemicals	0.00	300,000.00	10,000.00
		<b>TOTAL HEAD 053500100100</b>	<b>22,000,000.00</b>	<b>23,800,000.00</b>	<b>15,377,450.00</b>

**IBARAPA EAST LOCAL GOVERNMENT ERUWA**  
**ANNUAL FINAICAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018**

**DETAIL OF CAPITAL EXPENDITURE FOR THE YEAR 2018**

HEAD	SUB HEAD	DESCRIPTION	PROV. IN ORIGINAL ESTIMATE 2018	FINAL APPROVED PROVISION 2018	ACTUAL EXPEND 2018
23400100100		STAFF HOUSE			
	1	Maintenance/Constructio n of Guest House	0.00	0.00	0.00
	2	Construction of 2 Unit Staff Quarters	0.00	0.00	0.00
	3	Provision of Furniture, Fencing, Flooring and Water to Chairman's Quarters	0.00	0.00	0.00
	4	Maintenance of Guest House	0.00	0.00	0.00
	5	Creating & Furnishing of HLA Quarters & Office	0.00	0.00	0.00
		<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# BARAPA EAST LOCAL GOVERNMENT ERUWA

## SUMMARY OF DEPOSIT AS AT 31ST DECEMBER, 2018

S/N	NAME	AMOUNT
1	Adesope David	54,860.00
2	Oladokun Moses	84,993.00
3	PAYEE	1,372,439.00
4	NULGE	2,619,162.97
5	WHAT (Contract Tax)	3,541,382.79
6	Value Added tax	16,272,793.44
7	NUP	183,903.93
8	NUPASS	160,106.52
9	IELG CICS	4,515,256.40
10	Muslim Welfare	128,900.00
11	T.T.C CICS	361,291.25
12	Amazing Grace	1,849,961.00
13	Finance Welfare	464,600.00
14	Christian Levey	88,089.00
15	Education welfare	311,400.00
16	Al-Ameen CICS	61,604.00
17	NACHP	124,471.92
18	Political Fund (45769.26 x 2 + 79348.08)	3,732,961.07
19	HSTARR	19,000.00
20	T. Coop.	4,424.10
21	Mr. Olajire O.	3,060.00
22	Adeyemo T. A.	66,000.00
23	Babatunde I. O.	16,342.00
24	Oyeniran A. A.	4,160.43
25	Ibarapa central CICS	458,190.00
26	Medical and Health	179,002.08
27	Ibarapa North CICS	926,050.00
28	Housing Fund Pension	96,593.26

# IBARAPA EAST LOCAL GOVERNMENT ERUWA

## ADVANCE SUMMARY AS AT 31ST DECEMBER, 2018

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

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

75	Osuade Adegboye	66,700.00
76	Dr. D. F. Mustapha	60,556.00
77	Adediran G. O.	39,999.99
78	Okegbemi S.A. (Silifat)	14,300.00
79	Akinbode Sunday	55,660.00
80	Emiola Tosin	62,660.00
81	Adeniji F. M.	94,280.00
82	Adekunle N. O.	59,658.00
83	Adeyemo J. P.	91,949.10
84	Ibikunle Modina	71,940.00
85	Okegbemi A. O.	90,000.00
86	Idowu Deborah	122,020.00
87	Aderoju Solomon Olatunji	115,800.00
88	Ogundele Olugbenga A.	36,450.00
89	Salawu Jimoh	106,988.00
90	Ogundiran Elizabeth	96,240.00
91	Adejumo Adetunji Alani	96,228.00
92	Olalere Grace O.	120,000.00
93	Adeyemo V. O.	93,670.00
94	Agboola Olusola	42,900.00
95	Ayinde Oluyemi	44,880.00
96	Olawuyi Samuel	40,700.00
97	Okedere kemi O.	45,980.00
98	Abodunrin D. O.	52,800.00
99	Fadiran Samuel	96,800.00
100	Olabimisi D.A.	99,000.22
101	Aderounmu A.	33,000.00
102	Adeyeri Muyiwa	77,120.00
103	Oladeji D. A.	116,160.00
104	Oke R. O.	53,768.00
105	Babalola R. A.	86,700.00
106	Obatola I. O.	69,000.00
107	Adesanya D. O.	55,000.00

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

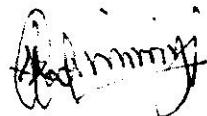
153	Obasola John	81,920.00
154	Popoola Deborah O.	52,840.00
155	Adepoju Benjamin	115,020.00
156	Salimon M. Gbenga	12,138.00
157	Ayanleke I. T.	205,200.00
158	Ojoogun Fadesere	72,000.00
159	Arinola R. O.	79,200.00
160	Akinbode Samson O.	39,600.00
161	Adesope Olatunji	121,000.00
162	Adesina Falilat	7,700.00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



# IBARAPA EAST LOCAL GOVERNMENT, ERUWA

## BANK RECONCILIATION STATEMENT FOR THE MONTH OF DECEMBER, 2018

	N	N
Bank Balances as at 31 <sup>st</sup> December, 2018		51,100,301.20
<b><u>Add:</u></b>		
1. Bank Charges (Appendix I)	59,530.50	
2. Debit in the Bank not yet credited in Cash Book (Appendix II)	672,900.00	
3. Debit in Cash Book not yet credited by Bank (Appendix III)	<u>185,100.00</u>	<u>917,530.50</u>
		<b>52,017,100.70</b>
<b><u>Less:</u></b>		
4. Unpresented cheque (Appendix IV)	343,865.50	
5. Credit by bank not yet debited by cash book (Appendix V)	<u>343,865.50</u>	<u>687,731.00</u>
As per Cash Book		<b><u>N51,330,100.70</u></b>

 13/06/2019

Alh. Oladimeji Akeem Adesina