

**IREPO LOCAL GOVERNMENT**

**KISI, OYO STATE**

**GENERAL PURPOSE ANNUAL**

**FINANCIAL**

**STATEMENT AND ACCOUNTS**

**FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER, 2019**

## STATEMENT OF FINANCIAL RESPONSIBILITY

These financial statements have been prepared by the Director of finance and supplies of Irepo Local Government Kisi in accordance with the provision of financial control and management act 1958 amended. In compliance with the IPSAS concept which Irepo Local government had adopted partially since 2016, the full implementation of IPSAS in this report cannot be done due to the failure of management to hire expert to value Irepo Local government fixed Assets which to be used to determine depreciation value, ammortalization and impairment testing. By knowing the evaluated value of Assets, the Reserves can be brought into the records.

The D(F& S) is responsible for establishing and monitoring a system of internal control designed to provide reasonable assurance that the transaction recorded are within statutory authority and properly record the use of all public financial resources by Irepo Local Government council to the best of my knowledge, this system of internal control has been operated adequately throughout the reporting period



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***Director of Finance & Supplies  
Irepo Local Government Kisi***

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***Date***

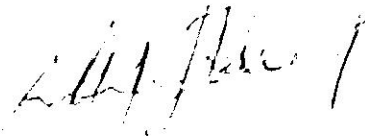
We accept the responsibility for the integrity of these financial statements the information contains and their compliance with the relevant regulatory bodies such as financial control and management act 1958, financial memorandum and IPSAS.

In our opinion, these financial statements fairly reflect the financial position, financial performance as well as cash flow generated of Irepo Local Government is at 31<sup>st</sup> December 2019.



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***Alh. Adeniran J.A  
Director of Finance & Supplies  
Irepo Local Govt Kisi***



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***Hon. Suleimana Lateef Adediran  
Caretaker Chairman  
Irepo Local Govt Kisi***

# STATEMENT OF ACCOUNTING POLICIES

These financial statement were prepared in accordance with the provision of financial control management act 1958 with the continuity of IP3AS partial application

## BASIS OF ACCOUNTING

1. Both cash and accrual basis were adopted. Basically this year, sum of three hundred thousand naira (₦300, 000) paid under receivable A/C was debited to tractor revenue suspension account while revenue account under sales of tractor premium was credited.

Similarly, the revenue generated this year was drastically reduced due to the non-holding of FAAC meeting at state level this was connected to the series of litigation between the state government and the sacked chairmen. Since June 2019, we only received statutory allocation for salary and running cost both were recorded as statutory allocation. Thereafter, no allocation for VAT, 10% state IGR and excess crude oil. These factors affected negatively the operational performance at local government level.

2. The accrual concept had been applying in treating the payment of VAT. Withholding taxes under payable a/c. This year under review no payment or accepted liability is made which make the payable a/c still shows ₦2,722,677.63
3. Investment in various companies for the year under review was stated at their face value while dividend is not given or declared, also bonus for the shares held was not rolled-out
4. Taxes were recognized at the point of transaction most especially VAT & WHT on the excess crude oil released (₦125,000,000), payee were charged on staff salary, stamp duty included.
5. All others transactions were treated purely on cash basis such as current assets which is bank balance, cash balance, stabilization fund a/c, the advance/deposited, personnel cost, overhead, capital expenditure and general revenue balance.
6. The adjustment voucher was raised for the correction of accounting entries in respect of last year fixed deposit of ₦87, 000,000 which the Bank WEMA had increased to ₦ 90,000,000. The A/V was raised in December 2019 to correct such error of ₦ 3,000,000.00.
7. The ₦ 90,000,000 revealed as uncredited in the Bank reconciliation statement had been credited to the Bank balance before and the sum belong to stabilization fund a/c.
8. The adjustment voucher was raised to recognise the interest element on an existing stabilization

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**STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2019**

ASSETS	NOTE	2018		2019	
		N:	K	N	K
Cash in hand		262,362	27	950,083	08
Bank		4,841,166	56	36,813,864	44
Receivable	1	16,900,000	00	16,600,000	00
Prepayment		-		-	
Fixed deposits/ Stabilization A/C		87,000,000	00	105,352,446	00
Advances	2	202,348,372	25	241,821,578	00
<b>A. Total Current Asset</b>		311,351,901	08	401,537,972	45
Long Term loans		-		-	
Investment	3	3,253,875	50	3,253,875	50
Property Plants & Equipment		-		-	
Investment property		-		-	
Intangible Assets		-		-	
<b>B. Total Non-Current Assets</b>		3,253,875	50	3,253,875	50
<b>C. Total Assets (A+B)</b>		314,405,776	58	404,791,847	95
<b>LIABILITIES</b>					
Deposit	4	32,304,174	44	33,659,096	50
Short Term Loan/ Tractor Rev. Suspense a/c		16,900,000	00	16,600,000	00
Payables	5	2,722,677	63	2,722,677	63
Current portion of Borrowing		-		-	
<b>D. Total Current Liabilities</b>		51,853,095	07	52,981,773	89
Non-Current Liabilities		-		-	
Long Term Loan		-		-	
Long Term Borrowing		-		-	
<b>E. Total Non Current Liabilities</b>		-		-	
<b>F. Total Liabilities (D+E)</b>		51,853,095	07	52,981,773	89
<b>G. Net Asset/Equity (C-F)</b>		262,752,681	51	351,810,074	06
Net Asset/equity		-		-	
Reserves		-		-	
Accumulated GRB	6	262,752,681	51	351,810,074	06
Minority interest		-		-	
<b>Total net asset H+G</b>		262,752,681	51	351,810,074	06

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019**

ACTUAL 2018	TITLE	NOTES	ACTUAL 2019	FINAL BUDGET 2019	VARIANCE
₦	REVENUE		₦	₦	
405,247,862.17	Govt share of statutory allocation	7	405,018,212.40	430,000,000.00	(24,981,787.60)
	Special allocation		11,452,111.01		11,452,111.01
30,875,789.45	10%share of state IGR	8	14,034,449.75	35,000,000.00	(20,965,550.25)
363,759,856.36	Government share of VAT	9	183,197,001.28	390,000,000.00	(206,802,998.72)
150,000,000.00	Government & excess crude actor		125,000,000.00	400,000,000.00	(275,000,000.00)
<b>949,883,507.98</b>	<b>A Total Statutory Revenue</b>		<b>738,701,774.44</b>	<b>1,255,000,000.00</b>	<b>(516,298,225.56)</b>
	Independent Revenue				
45140.00	Personal Tax	11	25,054.35	570,000.00	(544,945.65)
381,600.00	Licenses	12	146,600.00	7,050,000.00	(6,903,400)
4,960,500.00	Fees	13	3,329,650.00	14,245,000.00	(10,915,350)
-	Fines/	14	-	450,000.00	(450,000.00)
6,857,800.00	Sale/tractor	15	2,418,000.00	41,421,500.00	(38,979,500)
1,230,001.00	Earnings	16	1,742,300.00	19,800,000.00	(18,057,700)
1,468,200.00	Rent on land and other	17	2,025,500.00	7,720,000.00	(5,694,500)
124,894.80	Investment Income	18	-	1,943,500.00	(1,943,500)
5,525,885.58	Interest Earned	19	6,968,378.86	6,800,000.00	168,378.86
<b>20,594,020.38</b>	<b>B TOTAL INDEPENDENT REVENUE</b>		<b>16,655,483.21</b>	<b>100,000,000.00</b>	<b>(83,320,516.79)</b>
-	Other revenue	-	-	-	
-	Aids & Grants	-	-	-	
-	Capital dev. Fund receipts	-	-	-	
-	Other receipts	-	-	-	
	<b>C TOTAL OTHER REVENUE</b>				
970,477,280.36	<b>GRAND TOTAL (A+B+C)</b>		<b>755,351,257.65</b>	<b>1,355,000,000.00</b>	<b>(599,618,742.35)</b>
	EXPENDITURE				
340,158,637.63	Personal Cost (Salaries & Wages)	20	315,713,769.23	324,285,599.73	8,571,830.50

.....IREPO..... LOCAL GOVERNMENT ..... KISI .....

**CASHFLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019**

ECONOMIC CODE	CASH FLOW FROM OPERATING ACTIVITIES	NOTES	YEAR 2019		YEAR 2018	
	<b>Cash inflows:</b>					
110101	Statutory Allocation (NET)		405,018,212.40	-	405,247,862.17	
110102	Value Added tax (VAT)		183,197,001.28	-	363,759,856.36	
110103	Excess Crude Oil		125,000,000.00	-	150,000,000.00	
	Bailout/Intervention fund		11,452,111.01	-	-	
110104	10% state IGR		14,034,449.75	-	30,875,989.45	
	<b>Dependent Revenue</b>			738,701,774.44		949,883,507.78
130101	Domestics Aids		-		-	
130203	Domestics Grants		-		-	
130204	Foreign Grants		-		-	
140201	Other Capital receipts		-		-	
140301	Domestic Loan/borrowing		-		-	
140302	International Loan/borrowing		-		-	
120101	Direct tax		25,054.35	-	45,140.00	
120201	Licenses		146,600.00	-	381,600.00	
120204	Fees		3,329,650.00	-	4,960,500.00	
120205	Fines		-	-	-	
120206	Sales		2,418,000.00	-	6,857,800.00	
120207	Earnings		1,742,300.00	-	1,230,000.00	
120208	Rents of Govt. Building		1,070,700.00	-	94,000.00	
120209	Sales/Rent of Land and Others		954,800.00	-	1,374,200	
120210	Repayment street naming fees		-	-	-	
120211	Investment Income		-		-	
120212	Interest earned		6,968,378.86	-	5,525,885.58	
120213	Reimbursement		-		-	
	<b>Independence revenue total</b>			16,655,483.21	-	20,409,125.58

	Changes in working capital	23	38,044,527.02		31,841,737.86	
	Total cash flow from operating activities		450,000,748.68	(450,000,748.68)		(503,948,669.80)
	Net cash flow from operating activities			305,356,508.97		466,403,963.76
	<b>Cash flow from investing</b>					
	Purchase/construction of assets	24	(254,050,164.00)		(506,729,216.62)	
	Gain/loss on disposal		-		-	
	Investments		-		-	
	Loan/Advance granted		-		-	
	Dividend received		-		124,894.80	
	Proceeds from the sale of fixed assets		-		-	
	Net Cash flow from investing activities			(254,050,164.00)		(506,604,321.82)
	<b>Cash flow from financing activities</b>					
	Domestic/foreign/other borrowings		-		-	
	Interest payment		(293,479.45)		(1,246,796.72)	
	Repayment of loans		-		-	
	Capital Grant		-		-	
	Net cash flow from financing activities		-	(293,479.45)	-	(1,246,796.72)
	Net cash flow from all activities			51,012,865.52		(41,447,154.78)
	Cash and its equivalent as at 1/1/2019			92,103,528.84		133,550,683.61
	Cash and its equivalent as at 31/12/2019	25		143,116,394.36		92,103,528.84

NOTE 1

RECEIVABLE A/C DETAILS

The outstanding balance of those obtained tractors as hire purchase from Irepo Local Government as at 31/12/2019

S/N	NAME	AMOUNT ₦
1.	ALH.SHITTU MUSTAPHA	600,000.00
2.	ALH.DAUDA OLANIYAN	2,100,000.00
3.	SAHEED MUBARAK	2,900,000.00
4.	ALH.MAMMAN BALA	1,800,000.00
5.	FASOISI WAHEED	2,200,000.00
6.	WAHAB WAHEED	3,000,000.00
7.	OJEDELE TOLULOPE	2,800,000.00
8.	ABDUL GANIYU OSENI	1,200,000.00
	<b>TOTAL</b>	<b>16,600,000.00</b>

NOTES 2

SUMMARY STATEMENT OF ADVANCE A/C AS AT 31/12/2019

	₦
Opening balance as at 1/12/2018	202,348,372.25
Add; advance issued during the year	41,351,083.32
To the pensioner as salary	
Less: Advance Refunded by the staffs	112,820.00
Closing: balance as at 31/12/2018	<u>243,586,635.57</u>
Less: reimbursement from LG pension board	1,765,057.48
Details on NOTE 26	<u>241,821,578.09</u>

**NOTE 3**

**STATEMENT OF INVESTMENT**

S/N	PARTICULARS	UNITS	COST	VALUES
1.	FIRST BANK OF NIGERIA	137362	50K	68,681
2.	WEMA BANK PLC	2,043,889	50K	1,021,944.50
3.	UNION BANK PLC	6082	50K	3041
4.	SPRING BANK	7141	50K	3570.50
5.	TRANS INTER BANK	67302	50K	33,651.00
6.	BEIGER PRINT NIG, PLC	5785	50K	2892.50
7.	LEVER BROTHER NIG. PLC	39885	50K	19,927.50
8.	NIGERIA BREWERIES PLC	93,671	50K	46,835.50
9.	KISI MICRO FINANCE BANK	2,052.00	₦100	2,025,000.00
10.	TEXACO NIG LTD	26,664	50K	13,332.00
11.	AFRICA BREWERY	15,000	₦ 1	15,000.00
	FACE VALE			3,253,875.50

**NOTE 4**

**SUMMARY STATEMENT OF DEPOSIT A/C AS AT 31/12/2019**

	₦
Opening balance as at 1/1/19	32,230,417.44
Add: Deposit received during the year	136,726,600.36
	<u>168,957,017.80</u>
Less: deposit refunded during the year	135,297,921.54
Closing balance details NOTE 27	<u>33,659,096.26</u>
As at 31/12/2019	

**NOTE 5**

**PAYABLE A/C STATEMENT OF VALUED ADDED TAX & WHT TAX**

	₦
Opening balance as at 1/1/19	2,722,677.63
	<u>2,722,677.63</u>
Less: VAT & WITH taxes paid during the year	NIL

## NOTE 6

## ACCUMULATED FUND

STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup>  
DECEMBER 2019.

PREVIOUS YEAR 2018	DETAILS	APPROVED BUDGET 2019	ACTUAL 2019
272,358,098.43	OPENING BALANCE		262,752,681.51
405,247,862.17	GOVT. SHARE OF FAAC	430,000,000.00	405,018,212.40
363,759,856.36	VAT	390,000,000.00	183,197,001.28
30,875,789.45	10% STATE IGR	35,000,000.00	14,034,449.75
45,140.00	TAX REVENUE	570,000.00	25,054.25
14,898,100.00	NON-TAX REVENUE	90,686,500.00	9,662,050.00
124,894.80	INVESTMENT INCOME	1,943,500.00	-
5,525,885.58	INTEREST EARNED	6,800,000.00	6,968,378.86
	FAAC SPECIAL ALLOCATION		11,452,111.01
150,000,000.00	EXCESS CRUDE OIL A/C	400,000,000.00	125,000,000.00
1242,835,626.79	<b>TOTAL REVENUE</b>	<b>1,355,000,000.00</b>	<b>1,018,109,939.16</b>
	<b>EXPENDITURE</b>		
178,126,226.55	ADMINISTRATION	200,951,477.69	114,519,466.78
36,036,146.38	FINANCE & SUPPLIES	48,391,602.21	29,731,580.41
3,736,121.52	BUDGET PLANNING RESEARCH	16,433,938.11	4,413,097.42
84,349,270.37	EDUCATIONAL	96,166,171.42	68,406,973.38
91,885,189.05	PRIMARY HEALTH CARE	160,881,176.35	122,718,432.60
40,976,296.39	WORK & HOUSING	55,522,303.21	39,576,295.80
8,008,523.13	AGRIC & NATURAL RESOURCE	12,434,601.84	8,036,887.37
23,695,512.37	ENVIRONMENTAL SERVICES	33,210,403.12	21,795,035.35
6,540,442.90	HLA OFFICE	9,493,154.40	3,051,932.00
506,729,216.62	CAPITAL PROJECT	721,515,171.65	254,050,164.00
980,082,945.28	<b>TOTAL EXPENDITURE</b>		<b>666,299,865.11</b>
262,752,681.51	<b>ACCUMULATED</b>	<b>1,355,000,000.00</b>	<b>351,810,074.06</b>

## NOTE 7

## FAAC STATUTORY ALLOCATION RECEIVED MONTHLY

MONTHS	DETAIL	DEDUCTION	FINAL ALLOCATION REIMBURSED
JAN	ALLOCATION	-	25,280,175.84
FEB	ALLOCATION		41,534,029.16
MARCH	ALLOCATION		37,771,634.28
APRIL	ALLOCATION		22,251,102.65
MAY	ALLOCATION	-	14,888,347.96
JUNE	ALLOCATION		62,895,726.82
JULY	ALLOCATION	-	27,152,404.23
AUGUST	ALLOCATION		29,549,519.19
SEPT	ALLOCATION		20,043,808.40

## NOTE 8

## 10% SHARE OF STATE IGR

MONTHS	DETAILS	DEDUCTION	FINAL IGR REIMBURSED
JANUARY	STATE I.G.R		2,806,889.95
FEBRUARY	STATE I.G.R		2,806,889.95
MARCH	STATE I.G.R		2,806,889.95
APRIL	STATE I.G.R		2,806,889.95
MAY	STATE I.G.R		2,806,889.95
JUNE	STATE I.G.R		-
JULY	STATE I.G.R		-
AUGUST	STATE I.G.R		-
SEPTEMBER	STATE I.G.R		-
OCTOBER	STATE I.G.R		-
NOVEMBER	STATE I.G.R		-
DECEMBER	STATE I.G.R		-
	<b>TOTAL</b>		<b>14,034,449.75</b>

NOTE 9  
VAT A/C

MONTHS	DETAILS	DEDUCTION	FINAL IGR REIMBURSED
JANUARY	VALUE ADDED TAX		35,771,252.89
FEBRUARY	VALUE ADDED TAX		37,359,212.50
MARCH	VALUE ADDED TAX		40,075,660.50
APRIL	VALUE ADDED TAX		35,908,837.35
MAY	VALUE ADDED TAX		34,082,038.25
JUNE	VALUE ADDED TAX		-
JULY	VALUE ADDED TAX		-
AUGUST	VALUE ADDED TAX		-
SEPTEMBER	VALUE ADDED TAX		-
OCTOBER	VALUE ADDED TAX		-
NOVEMBER	VALUE ADDED TAX		-
DECEMBER	VALUE ADDED TAX		-
	<b>TOTAL</b>		<b>183,197,001.28</b>

NOTE 10  
EXCESS CRUDE OIL

MONTHS	DETAILS	DEDUCTION	FINAL IGR REIMBURSED
FEBRUARY	EXCESS CRUDE OIL		125,000,000.00

NOTE 11  
PERSONAL TAX

ECONOMIC CODE	DETAILS	APPROVED	ACTUAL
12010101	Community development /poll tax	400,000.00	25,054.35
12010102	Arrears of community/poll tax	70,000.00	-
	<b>TOTAL</b>		<b>25,054.35</b>

## NOTE 12



**NOTE 13  
FEES**

ECONOMIC CODE	DETAILS	APPROVED BUDGET	ACTUAL
12020418	Marriage/divorce fees	20,000.00	124,000.00
120417	Contacto registration fees	80,000.00	-
120443	Birth & death registration fees	100,000.00	26,800.00
120451	Timber and forest fees	100,000.00	381,200.00
120492	Squarer fees	5,000,000.00	1,726,400.00
12020491	Motor park fees	400,000.00	6,250.00
12020728	Identification and oath of office fees	200,000.00	70,000.00
12020493	Street naming fees	1,400,000.00	21,000.00
12020109	Indigence ship registration fees	1,600,000.50	904,000.00
12020120	Hawker/squarer permit fees	300,000.00	70,000.00
	<b>TOTAL</b>	<b>9,080,000.00</b>	<b>3,329,650.00</b>

**NOTE 14  
SPECIAL FAAC ALLOCATION**

PARISH FUND	APPROVED BUDGET	ACTUAL
		11,452,111.01

**NOTE 15  
SALES/TRACTOR**

ECONOMIC CODE	DETAILS	APPROVED BUDGET	ACTUAL
12020609	Proceed from sales of farm	4,000,000.00	82,400.00
12020617	Sale of poultry and animals	7,500,000.00	2,335,600.00
12020628	Sale of tractor and implement	20,800,000.00	-
	<b>TOTAL</b>	<b>32,300,000.00</b>	<b>2,418,000.00</b>

**NOTE 16  
EARNINGS**

ECONOMIC CODE	DETAILS	APPROVED BUDGET	ACTUAL
12020126	Premium from the tractor hired	4,000,000.00	300,000.00
12020702	Registration of voluntary org	500,000.00	30,000.00
1202071	Earning from commercial activities	2,000,000.00	1,402,150.00
12020707	Earning from medical service	250,000.00	101,500.00
	<b>TOTAL</b>	<b>6,950,000.00</b>	<b>1,742,300.00</b>

**NOTE 17  
RENT ON LAND AND OTHERS**

ECONOMIC CODE	DETAILS	APPROVED BUDGET	ACTUAL
12020801	Rent on govt. quarter	320,000.00	79,000.00
12020806	Rent on shop	2,000,000.00	991,700.00
1202903	Rent & premium on the allocation	3,000,000.00	359,300.00
12020905	Lease rental	1,500,000.00	595,000.00
	<b>TOTAL</b>	<b>6,820,000.00</b>	<b>2,025,500.00</b>

**NOTE 18  
INVESTMENT INCOME**

ECONOMIC CODE	DETAILS	APPROVED BUDGET	ACTUAL
120211	Divided on investment in quoted companies	1,943,500.00	-

**NOTE 20**  
**PERSONAL COST (SALARIES & WAGES)**  
**OFFICE OF THE CHAIRMAN CODE:011101000100**

ECON CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2019	ACTUAL 2018	REMARK
21	PERSONNEL COST			
21010103	CEF SALARIES	20,635,286.44	7,776,598.52	
21020101	NON REGULAR ALL (SEVY ALLOWAN)	20,000,000.00	4,914,560.00	
	<b>TOTAL</b>	<b>40,635,286.44</b>	<b>12,691,158.52</b>	

**OFFICE OF THE SECRETARY**

ECON CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2019	ACTUAL 2019	REMARK
21010103	CRF SALARIES	1,984,899.60	187,000.00	

**OFFICE OF INTERNAL AUDIT**

ECON CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2019	ACTUAL 2019	REMARK
21010101	SALARY	1,248,53.40	459,613.23	
21020102	NON-REGULAR ALLOWANCE			
	<b>TOTAL</b>	<b>1,248,563.40</b>	<b>459,613.23</b>	

**THE COUNCIL**

ECON CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2019	ACTUAL 2019	REMARK
21010103	CRF SALARY	14,779,234.83	6,341,602.90	
21020101	NON-REGULAR ALLOWANCE	2,000,000.00		
	<b>TOTAL</b>	<b>16,779,234.83</b>	<b>6,341,602.90</b>	

**HEAD OF LOCAL GOVERNMENT ADMINISTRATION**  
**ADM CODE: 011200100100**

ECON CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2019	ACTUAL 2019	REMARK
21070101	SALARY	2,460,000.00	2,576,932.00	
	NON-REGULAR ALLOWANCE			
	<b>TOTAL</b>	<b>2,460,000.00</b>	<b>2,576,932.00</b>	

**DEPARTMENT OF GENERAL ADMINISTRATION CODE: 012500100100**

ECON CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2019	ACTUAL 2019	REMARK
21010101	SALARY	46,417,546.84	43,484,448.97	
21020101	NON REGULAR ALLOWANCE	20,700,000.00	22,431,500.00	
	<b>TOTAL</b>	<b>67,117,56.84</b>	<b>65,915,948.77</b>	

**AGRICULTURAL DEPARTMENT CODE: 021500100100**

ECON CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2019	ACTUAL 2019	REMARK
21010101	SALARY	8,004,490.33	7,536,018.14	
21020102	NON REGULAR ALLOWANCE	-		
	<b>TOTAL</b>	<b>8,004,490.33</b>	<b>7,536,018.14</b>	

**FINANCE & SUPPLIES DEPARTMENT CODE: 022000100100**

ECON CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2019	ACTUAL 2019	REMARK
21010101	SALARY	20,990,935.86	21,222,440.85	
21020102	NON REGULAR ALLOWANCE	-		
	<b>TOTAL</b>	<b>20,990,935.86</b>	<b>21,222,440.85</b>	

**DEPARTMENT OF BUDGET & STATIC CODE: 022000300100**

ECON CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2019	ACTUAL 2019	REMARK
21070101	SALARY	5,486,744.72	1,968,097.42	
21020102	NON REGULAR ALLOWANCE			
	<b>TOTAL</b>	<b>5,486,744.72</b>	<b>1,968,097.42</b>	

**DEPARTMENT OF WORKS HOUSING CODE 023400100100**

ECON CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2019	ACTUAL 2019	REMARK

**DEPARTMENT OF PRIMARY HEALTH CARE CODE: 052100100100**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET 2019</b>	<b>ACTUAL 2019</b>	<b>REMARK</b>
21010101	SALARY	104,481,176.35	100,894,232.60	COHENCE SALARY
	<b>TOTAL</b>	<b>104,481,176.35</b>	<b>100,894,232.60</b>	<b>WITH NO LEAVE</b>

**ENVIRONMENTAL DEPARTMENT CODE: 053500100100**

21010101	SALARY	28,730,403.12	17,799,435.35	No leave
	<b>TOTAL</b>	<b>28,730,403.12</b>	<b>17,799,435.35</b>	

**AGGREGATE PF PERSONNEL COST FOR THE YEAR ENDED 31/12/2019  
BY EACH DEPARTMENT**

<b>ADMINISTRATIVE</b>	<b>DEPARTMENTS</b>	<b>PERSONNEL EMOLUMENTS</b>
011100100100	OFFICE OF THE CHAIRMAN	12,691,158.52
011101300100	OFFICE OF THE SECRETARY	187,000.00
011118300101	INTERNAL AUDIT	459,613.23
011200100100	THE COUNCIL	6,341,602.90
012500100100	HLGA	2,576,932.00
011200100100	ADMINISTRATIVE DEPARTMENT	65,915,948.77
021500100100	AGRIC DEPARTMENT	7,536,018.14
022000300100	FINANCIAL & SUPPLIES DEPT	21,222,440.85
02200300100	BUDGET & STASTICS	1,968,097.42
023400100100	WORKS & HOUSING	34,382,217.46
055100300100	COMMUNITY DEVELOPMENT SERVICES	43,739,071.99
052100100100	PRIMARY HEALTH CARE	100,894,232.60
053500100100	ENVIRONMENTAL SERVICES	17,799,435.35
	<b>TOTAL</b>	<b>315,713,769.23</b>

**OFFICE OF THE CHAIRMAN (ADMIN CODE: 011100100100)  
OVERHEAD COST NOTE 21**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET ACTUAL</b>	<b>ACTUAL</b>
22020102	Imprest	960,000.00	268,000.00
22020301	Office stationeries/Computer Consumable	20,000.00	6,000.00
22020409	Upkeep allowance	1,800,000.00	100,000.00
22020401	Maintenance of motor vehicle/Transport equipment	700,000.00	405,000.00
22020601	Security service	8,000,000.00	4,635,000.00
22020604	Security Vote (including Operations)	2,600,000.00	2,950,000.00
22021001	Refreshment & Meals	3,000,000.00	156,000.00
22021007	Welfare packages (Financial Assistant)	600,000.00	270,200.00
22021029	Other Expenses (up keep)	1,200,000.00	260,000.00
	<b>TOTAL</b>	<b>18,880,000.00</b>	<b>9,050,200.00</b>
	<b>SECRETARY OFFICE (ADMIN CODE: 011101300100)</b>		
22020102	Local Travel & Transport: Others	500,000.00	-
22020401	Maintenance of motor vehicle/transport equipment	100,000.00	-
22020402	Maintenance of Office furniture	50,000.00	-
22020801	Motor Vehicle fuel cost	360,000.00	-
	<b>TOTAL</b>	<b>1,010,000.0</b>	-

**INTERNAL AUDIT (ADMIN CODE: 11118300101)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET ACTUAL</b>	<b>ACTUAL</b>
22020407	Imprest	240,000.00	100,000.00
22020401	Maintenance of Motor vehicle/Transport Equipment	400,000.00	90,000.00
22020408	Leave Bonus	66,362.95	60,329.95
	<b>TOTAL</b>	<b>706,362.95</b>	<b>250,329.95</b>
	<b>THE COUNCIL (ADMIN CODE: 011200100100)</b>		
622020102	Local travel & Transport: others	400,000.00	1,101,000.00
022020402	Maintenance of Office Furniture	30,000.00	-
022020801	Motor vehicle fuel cost	500,000.00	-
022020802	Other Transport equipment Fuel Cost	100,900.00	-
	<b>TOTAL</b>	<b>1,030,000.00</b>	<b>1,101,000.00</b>
	<b>HLGA OFFICE (ADMIN CODE: 012500100100)</b>		
022020102	Local Travel & Transport: Others	5,000,000.00	100,000.00
022020401	Maintenance of motor vehicle/transport equipment	350,000.00	160,000.00
022020404	Maintenance of office/IT equipment	50,000.00	-
022020407	Imprest	420,000.00	215,000.00
022020801	Motor Vehicle fuel cost	480,000.00	-
022020803	Plant/Generator Fuel Cost	-	-
	<b>TOTAL</b>	<b>6,300,000.00</b>	<b>475,000,000.00</b>

**ADMIN DEPT. (ADMIN CODE: 012500100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET ACTUAL</b>	<b>ACTUAL</b>
022020102	Local Travel & Transport: other	8,000,000.00	1,050,750.00
022020301	Office stationeries computer consumables	80,000.00	16,000.00
022020305	Printing of Non Security Documents	400,000.00	87,350.00
022020401	Maint. Of motor vehicle/transport equipment	1,000,000.00	918,350.00
022020404	Maintenance of office equipment	500,000.00	601,800.00
022020406	Imprest	1,020,000.00	558,000.00
022020408	Leave allowance	2,634,583.63	1,795,221.41
022020601	Security service	3,000,000.00	1,236,000.00
022021001	Refreshment and meal	25,000,000.00	10,796,000.00
022021006	Election logistics	2,000,000.00	110,000.00
022021020	Other Expenses (NOA, INEC, SIB, SSS NSCI etc)	1,800,000.00	1,353,142.00
	<b>TOTAL</b>	<b>45,434,583.63</b>	<b>18,522,613.41</b>
	<b>AGRIC DEPT. (ADMIN CODE: 021500100100)</b>		
022020102	Local travel & transport: others	250,000.00	43,000.00
022020407	Imprest	1,000,000.00	185,000.00
022020408	Leave allowance	400,111.51	222,869.23
022020404	Refreshment and meals	50,000.00	50,000.00
	<b>TOTAL</b>	<b>1,700,111.51</b>	<b>500,869.23</b>

**FINANCE & SUPPLIES (ADMIN CODE:02200100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET ACTUAL</b>	<b>ACTUAL</b>
022020102	Local travel & transport: others	6,000,000.00	160,000.00
02020305	Printing of non security documents	300,000.00	60,000.00
022020306	Printing of security documents	800,000.00	1,045,500.00
022020312	Prodn. Publication and circulation of AFS	230,000.00	190,000.00
022202041	Maint. Of motor vehicle/transport equipment	1,000,000.00	357,000.00
022020407	Imprest	720,000.00	300,000.00
022020709	Auditing of accounts	4,300,000.00	250,000.00
022020408	Leave allowance	1,190,666.35	440,060.11
022020901	Bank charges (other than interest)	1,200,000.00	293,479.45
022021009	Refreshment & Meals	9,000,000.00	5,413,100.00
	<b>TOTAL</b>	<b>24,740,666.35</b>	<b>8,509,139.56</b>



**B P R S & S DEPT. (ADMIN CODE: 022000300100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET ACTUAL</b>	<b>ACTUAL</b>
022020102	Local Travel & Transport: other	1,000,000.00	20,000.00
022020401	Maint. Of Motor vehicle/transport equipment	300,000.00	60,000.00
022020801	Contingencies other recurrent costs	50,000.00	990,000.00
022021014	Annual budget expenses & administration	1,200,000.00	260,000.00
022020407	Imprest	300,000.00	125,000.00
022021031	Conduct of Survey	5,000,000.00	990,000.00
	<b>TOTAL</b>	<b>7,850,000.00</b>	<b>2,445,000.00</b>
	<b>WORK AND HOUSING DEPT. (ADMIN CODE: 023400100100)</b>		
022020102	Local Travel & Transport: others	170,000.00	278,216.54
022020201	Electricity charges	600,000.00	20,000.00
022020401	Maint. Of motor vehicle/transport equip.	2,000,000.00	1,608,500.00
022020201	Other maint. Service (Earth moving equips.)	300,000.00	230,000.00
022020407	Imprest	840,000.00	235,000.00
022020410	Leave allowance	1,790,463.32	883,261.80
022020413	Maintenance of Borehole Schemes	500,000.00	98,000.00
022020802	Plants & generator fuel cost	4,000,000.00	1,948,900.00
022021029	Maintenance of plant/Generators	100,000.00	92,200.00
	<b>TOTAL</b>	<b>10,300,463.32</b>	<b>5,194,078.34</b>

**COMMUNITY & DEVELOPMNT AND CULTURE DEPT. (ADMIN CODE:  
055100300100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS APPROVED</b>	<b>BUDGET</b>	<b>ACTUAL</b>
022020102	Local travel & Transport: Others	2,000,000.00	497,000.00
022020303	Newspapers	400,000.00	192,000.00
022020311	Food stuff/catering materials supplies	100,000.00	38,000.00
022020408	Maint. of motor vehicle/Transport Equipment	200,000.00	150,000.00
022020601	Security Service	9,000,000.00	7,610,000.00
022020802	Other Transport fuel cost	50,000.00	160,000.00
022021001	Refreshment & Meals	8,000,000.00	5,254,000.00
022020407	Impress	480,000.00	170,000.00
022021021	Leave Allowance	2,101,693.07	1,531,617.94
022021029	Other Expenses (photographs)	300,000.00	14,000.00
022021030	Public Enlightenment programmes	10,000,000.00	9,526,500.00
	<b>TOTAL</b>	<b>32,631,693.07</b>	<b>24,667,901.39</b>

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

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET ACTUAL</b>	<b>ACTUAL</b>
22020101	Local Travel & Transport: other	500,000.00	650,000.00
22020307	Drug Laboratory Medical Supplies	3,600,000.00	500,000.00
22020401	Maintenance of Motor vehicle/Transport Equipment	500,000.000	144,500.00
22020407	Imprest	780,000.00	362,500.00
22021001	Refreshment	5,000,000.00	1,390,000.00
22021030	Public Enlightenment Programme & Training	19,000,000.000	10,110,000.00
	<b>TOTAL</b>	<b>29,380,000.00</b>	<b>8,667,200.00</b>
	<b>ENVIRONMENT DEPT. (ADMIN CODE:053500100100)</b>		<b>21,824,200.00</b>
22020102	Local Travel & Transport: others	100,000.00	60,000.00
22020401	Maintenance of Motor vehicle/Transport Equipment	250,000.00	60,000.00
22020409	Imprest	480,000.00	200,000.00
22020605	Cleaning & Fumigation Services	1,000,000.00	2,729,000.00
22020801	Motor vehicle fuel cost	240,000.00	193,900.00
22020802	Other transport equipment fuel cost	900,000.00	752,900.000
22021030	Public equipment programme	-	-
	<b>TOTAL</b>	<b>2,970,000.00</b>	<b>3,995,600.00</b>

**AGGREGATE SUMMARY OF OVERHEAD COSTS  
BY EACH DEPARTMENT**

	<b>N</b>
1. OFFICE OF THE CHAIRMAN	9,050,200.00
2. SECRETARY OFFICE	-
3. INTERNAL AUDIT	250,329.95
4. THE COUNCIL	1,101,000.00
5. HLGA OFFICE	475,000.00
6. ADMINISTRATIVE DEPARTMENT	18,522,613.41
7. AGRICULTURE DEPT	500,869.23
8. FINANCE & SUPPLIES DEPT	8,509,139.56
9. BUDGET PLANNING & RESEARCH	2,445,000.00
10. WORKS & HOUSING DEPT	5,194,078.34
11. COMMUNITY DEVELOPMENT SERVICE	24,667,901.39
12. PHC DEPT	21,824,200.00
13. ENVIRONMENTAL DEPT	3,995,600.00
<b>TOTAL</b>	<b>96,535,931.88</b>

**CAPITAL EXPENSES OFFICE OF THE LOCAL CHAIRMAN**

**CODE: 011100/00100**

**NOTE 22**

**CHAIRMAN OFFICE**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET ACTUAL</b>	<b>ACTUAL</b>
23010113	Purchase of Computer (Laptop)	250,000.00	295,000.00
23010114	Purchase of Computer printers	100,000.00	330,000.00
23010112	Purchase of Office Furniture's & Fittings	600,000.00	455,000.00
	<b>TOTAL</b>	950,000.00	1,080,000.00
	<b>AUDIT UNIT Code: 23010146</b>		
	<b>TOTAL</b>	50,000.00	40,000.00
	<b>THE COUNCILS (ADMIN CODE: 011200100100)</b>		
23010146	Purchase of other equipment	50,000.00	40,000.00
23010120	Purchase of canteen/kitchen equipment	50,000.00	145,000.00
	<b>TOTAL</b>	50,000.00	145,000.00
	<b>HLGA OFFICE (ADMIN Code:012500100100)</b>		
23010146	Purchase of other equipment	50,000.00	237,000.00
23010112	Purchase of office furniture	1,000,000.00	1,051,300.00
23010112	Purchase furniture/fitting	1,050,000.00	1,288,300.00

**ADMINISTRATION & GENERAL SERVICES DEPARTMENT (ADMIN CODE:  
012500100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET ACTUAL</b>	<b>ACTUAL</b>
23010113	Purchase of computers	-	-
23010146	Purchase of other equipment	-	-
23010112	Purchase office furniture's & fitting	200,000.00	270,000.00
	<b>TOTAL</b>	<b>200,000.00</b>	<b>270,000.00</b>
	<b>AGRIC DEPT. (ADMIN CODE 021500100100)</b>		
23030117	Farm development (LIVESTOCKS)	5,000,000.00	2,885,000.00
23050109	Special project & assignment (Farmers Training)	15,000,000.00	4,201,100.00
23050118	Procurement of Agriculture Inputs	5,000,000.00	2,200,000.00
	<b>TOTAL</b>	<b>25,000,000.00</b>	<b>9,286,100.00</b>

**WORKS & HOUSE DEPARTMENT (ADMIN CODE: 023400100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET ACTUAL</b>	<b>ACTUAL</b>
23010112	Purchase of office furniture's Fittings	10,000,000.00	2,673,500.00
23020114	Construction/provision of Road	194,315,171.65	144,144,964.00
23020103	Construction/provision of Electricity (within L.G Areas & Scheme)	3,000,000.00	380,000.00
23030104	Rehabilitation/Repairs of Water facilities	10,000,000.00	375,000.00
23030105	Rehabilitation/Repairs of Hospital/Health Centres	5,000,000.00	150,000.00
23030113	Rehabilitation/repairs road	60,000,000.00	24,177,000.00
23030124	Construction/Repairs-Market/Park	20,000,000.00	500,000.00
23020103	Rehabilitation/Repair Power Generating Plants	3,000,000.00	3,500,000.00
23050109	Special Project and Assignment	5,000,000.00	2,385,000.00
	<b>TOTAL</b>	<b>310,315,171.65</b>	

**EDUCATION & SOCIAL SERVICES DEPT. (ADMIN CODE: 055100300100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET ACTUAL</b>	<b>ACTUAL</b>
23010126	Purchase of sport equipment	500,000.00	488,000.00
23050110	Educational programmes	6,500,000.00	1,567,000.00
23030111	Constituency project/empowerment programme	60,000,000.00	18,438,000.00
	<b>TOTAL</b>	<b>67,000,000.00</b>	<b>20,493,000.00</b>
	<b>PRIMARY HEALTH CARE (ADMIN CODE: 0521001000100)</b>		
23010122	Medical/Maternity service (TB, etc)	1,000,000.00	-
23010122	Disease Surveillance, control and prevention	2,000,000.00	-
23010122	LACA	100,000.00	-
23010122	Immunization programmes	8,500,000.00	-
23010122	Family programmes	200,000.00	-
23010122	Medical programmes	200,000.00	-
<b>TOTAL</b>	Purchase of health/medical equipment	12,000,000.00	24,340,800.00



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

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET ACTUAL</b>	<b>ACTUAL</b>
23040102	Erosion and Flood Control (Desilting)	54,000,000.00	11,101,500.00
23040104	Industrial Pollution control/prevention	23,000,000.00	6,211,000.00
23040105	Water Pollution prevention & Control (Chlorination/pure of chemical)	2,500,000.00	1,310,000.00
23040106	Beautification & Landscaping	2,500,000.00	200,000.00
	<b>TOTAL</b>	<b>82,000,000.00</b>	<b>18,822,500.00</b>

**AGGREGATE SUMMARY OF CAPITAL EXPENDITURE**

1.	Office of the Chairman	
2.	Audit Unit	1,080,000.00
3.	The Councils	145,000.00
4.	HLGA Office	1,288,300.00
5.	Admin Department	270,000.00
6.	Agric Department	9,286,100.00
7.	Work Department	178,284,464.00
8.	Education Department	20,493,000.0
9.	P.H.C Department	24,340,800.00
10.	Environment Department	18,822,500.00
	<b>TOTAL</b>	

## NOTES 23

### CHANGES IN WORKING CAPITAL

DECREASE IN RECEIVABLE A/C (TRACTOR)	300,000.00
INCREASE IN ADVANCE A/C	(39,473,205.84)
DECREASE IN TRACTOR SUSPENSE REVENUE A/C	(300,000.00)
INCREASE IN DEPOSIT	1,428,678.82
<b>TOTAL</b>	<b><u>38,044,527.02</u></b>

## NOTES 24

Cash and its equivalent as at 31/12/2019

Comprise of:

Cash in Hand	950,083.08
Stabilization Saving A/C	105,352,446.84
Cash at Bank	36,813,864.44
<b>TOTAL</b>	<b><u>143,116,394.36</u></b>

**SUMMARY OF ADVANCE FROM JANUARY TO DECEMBER, 2019**

**NOTE 26**

<b>S/N</b>	<b>NAMES</b>	<b>AMOUNT (N)</b>
1.	OLAGOKE M.O	123,680
2.	JIMOH AFUSAT	(80)
3.	BALOGUN MARIAM. A.	60,920.00
4.	GANIYU A.K	8,000.00
5.	RABIU JIMOH	(1200.00)
6.	YINUSA AZEEZ	(1200.00)
7.	TIAMIYU AZEEZ	29,400.00
8.	ABU AZEEZ	146,100.94
9.	TEACHER PENSION	1,651,306.94
10.	LOCAL GOVERNMENT PENSIONERS	229,332,360.38
11.	TIJANI AMIDU OLAYIDE	122,120.00
12.	SALAMI TIJANI OMOLARA	99,920.00
13.	GBADAMOSI M.A	3,300.00
14.	JOHN A. SIJUADE	79,920.00
15.	OGUNSOLA LATEEF A.	132,500.00
16.	ADEJUMIBI P.A	95,920.00
17.	ARENU M.A	(1,800)
18.	SALAMI R.A	(28,97)
19.	ALAKA KAZEEM O.	43,560.00
20.	AMAO I.A	(0.5)
21.	JIMOH A.O	(80)
22.	ONI S.A	(0.04)
23.	SALAMI MARIAM T	(80)
24.	AKANNI TAIRAT	(600)
25.	EGUBDEYI AMUSA	20,400.00

32.	NATIONAL TEACHER INSTITUTE	110,300.00
33.	M.A BAKARE	17,785.49
34.	H.A MUILI	88,000.00
35.	M.K ADEOSUN	77,500.00
36.	K.K KAREEM	39,000.00
37.	J.K YARO	4,988.46
38.	M.F ALEEM	124,960.00
39.	S.A OGUNSIPE	1,840.00
40.	D.F ADENIYI	53,900.00
41.	L.O AKINRINDE	135,800.00
42.	OGUNTAYO B.N	124,920.00
43.	YUSUFF FATAI	21,260.00
44.	A.O ODUNOLA	85,600.00
45.	A.O OJO (MRS)	14,000.00
46.	YEKINI KURE (DEAD)	42,000.00
47.	GBENGA ADEDIJI	4,999.02
48.	ALHAJI AMUSAT R.A	(55.56)
49.	OLUSOLA BABALOLA	(67)
50.	DR. DAVID BABALOLA	(333.28)
51.	KOLADE TIMOTHY	53,000.21
52.	OYEDEJI OYETUNDE SALIU	80,200.00
53.	MUSTAPHA Y.A	31,800.00
54.	ADEYANJU MUDASIN	(5,100)
55.	AREMU M.K	27,920.00
56.	ASHIRU ABIODUN M.	31,920.00
57.	SALAUDEEN OLAYINKA	19,920.00
58.	TIJANI YEKINI ADERIBIGBE	12,000.00
59.	LASIG ALIBATA	

65.	F.F MUMUNI	47,920.00
66.	ABUBAKAR AOLAT ADUKE	(600)
67.	AWOYALE RISIKAT	43,120.00
68.	OLADEJI ELIZABETH	68,900.00
69.	HAMMED RAFAT A.	67,100.00
70.	YUSUFF AMUZAT A.	61,920.00
71.	ONI ALAO SUNDAY	45,253.32
72.	OLADEJI MOSES	42,120.00
73.	JIMOH RASHEED A.	74,200.00
74.	OLUTUNBOSIN T.O	55,920.00
75.	ADEROJU R.A	51,920.00
76.	AWED MISIRAT	74,100.00
77.	JIMOH RASAKI	(80)
78.	KOLADE NASIMOT ADENIKE	100,700.00
79.	TIJANI MONSURAT BOLA	59,920.00
80.	AGBOOLA CHRISTIANAH	71,920.00
81.	TIAMIYU M.I	40,920.00
82.	OLATUNBOSUN E.O	72,500.00
83.	AJAO KAMARUDEEN	94,221.65
84.	RASAKI MUYIDEEN	111,300.00
85.	DANIEL REACHEL ADERONKE	111,300.00
86.	AGBOADE FRANCIS	79,920.00
87.	ADETOLA RAIMI	(7,760)
88.	JIMOH SAHEED ASATUNDE	81,632.95
89.	AYINDE REBECCA	106,000.00
90.	MUSTAPHA SULAIMAN	(10,200)
91.	YEKINI FAGBEMI	(8,000)
92.	MAKANJUOLA FEMIA	

98.	SHUAIB BATULI	41,800.00
99.	LAWAL LATEEF ADEJOKE	132,800.00
100.	TIJANI YINUSA A.	36,600.00
101.	RASAKI OYEWOLE	(4200)
102.	JIMOH TAJUDEEN	54,600
103.	AJANA TAOFEEK OLAYIDE	111,920.00
104.	RAJI H.O	99,920.00
105.	OKEGBEMI FATIMOH	1,320.00
106.	ADELEKE RAFIU S.	47,400.00
107.	OWOADE MUIBAT	95,920.00
108.	TIJANI AMIDU OLAYIDE	122,120.00
109.	SALUDEEN TOLA MOJEEB	95,920.00
110.	ABDUL GANIYU SAKIRAT A	103,920.00
111.	TIJANI NAJEEM B.	123,920.00
112.	GBADEGSIN MARUF A.	95,920.00
113.	ASHIRU JAMURAT	159,000.00
114.	BABALOLA FELICIA	(6,600)
115.	MUSTAPHA RISIKAT	103,700.00
116.	BONUOLA KEHINDE	20,600.00
117.	SANUSI F.O	131,920.00
118.	ASHIRU MOSHOOD ADESOLA	114,588.30
119.	ORISATERU JOKOTOLA	72,000.00
120.	AZEEZ ISIAKA ABLORE	119,920.00
121.	SALAMI AMIDU A.	115,920.00
122.	OLANIPEKUN ROFIAT	11,920.00
123.	KILANI RAMITA	135,920.00
124.	LAWAL ADENIKE MUIBAT	111,920.00
125.	GIWA KAZEEM	111,920.00

131.	MUSTAPHA MARIYEBA	61,800.00
132.	FOLARIN JULIANHA	(2,900).00
133.	ADELEKE F.F	92,000.00
134.	MUSILIAT ATUNISE	17,000.00
135.	AMINAT RAHEEM	19,000.00
136.	CHRISTIANAH OLAWOYIN	20,000.00
137.	SILIFAT WAHAB	20,000.00
138.	RAFAT RASAQ	20,000.00
139.	AFUSAT SALIU	20,000.00
140.	SAFARAT ELEKURU	20,000.00
141.	ALH. MUSILIMAT GBENGA	20,000.00
142.	AMINAT RASAQ	20,000.00
143.	WOSILAT HASSAN	20,000.00
144.	WOSILAT AMUSAT	20,000.00
145.	KAFAYAT AZEEZ	16,000.00
146.	SIMBIAT ISIAKA	19,000.00
147.	WOSILAT YINUSA	19,000.00
148.	AWULAT NAIMU	19,200.00
149.	WAHAB MUINAT	19,000.00
150.	FALILAT SULAIMON	16,000.00
151.	KUDIRAT MURITALA	17,000.00
152.	BUSIRAT RASHEED	400.00
153.	SIFAWU OGUNRONKE	14,000.00
154.	OLOMITUTU ADUKE	14,000.00
155.	ALFA TAPHA SULAIMAN	41,000.00
156.	ASHIRU MUSTAPHA	45,000.00
157.	ALHAJI BSAIRU A ADEDIRAN	7,000.00
158.	RAUF JIMOH	47,000.00

164.	TAOFEEQ RAJI	47,000.00
165.	SIKIRU ADERIBIGBE	47,000.00
166.	SIKIRU AZEEZ	47,000.00
167.	YINUSA OWONIKOKO	44,000.00
168.	HASSANI LAWAL	45,000.00
169.	RASAQ AYANDELE	27,000.00
170.	SULAIMAN ANWOGUN	47,000.00
171.	FATAI OLOWEYO	42,000.00
172.	AZEEZ ADETOLA	47,000.00
173.	ALHAJI YINUSA AUDU	45,000.00
174.	TAJUDEEN AJAGUNNA	44,000.00
175.	KILANI DANJUMO TOYESE	45,000.00
176.	NAJEEM POPOOLA	45,000.00
177.	RAUF ADEBONA	7,000.00
178.	W.O MUSTAPHA	47,000.00
179.	ALHAJI MAYE IDRIS	47,000.00
180.	YEMISI ADEDUTAN	18,000.00
181.	RASAQ SITTU ADELANI	47,000.00
182.	JUMURAT ISMAIL	47,000.00
183.	ABDULLAHI MUSTAPHA	47,000.00
184.	BAYO ADELEKE OLOYE	47,000.00
185.	RASHEED AKANDE	47,000.00
186.	LAMIDI TIJANI	43,000.00
187.	MUHANNED ISA	43,000.00
188.	MUHAMEED JOKO	13,460.00
189.	SHUAIB GBADAMOSI	47,000.00
190.	ALH. MUDASIRU ALAFIUJA	47,000.00
191.	SALAMI MISHU	



197.	HON. OSENI TAJUDEEN	12,000.00
198.	HON. ADEPOJU RAUF A.	12,000.00
199.	HON. JIMOH SULAIMON	12,000.00
200.	HON. SALIU SULAIMON	12,000.00
201.	MUSTAPHA OGUNTOKI	45,000.00
202.	SALAMOTU BAKARE	20,000.00
203.	HON. J. AKINBIGBE	20,000.00
204.	HON. BIOKU FEHINTOLA	20,000.00
205.	HON. ORONLA RASAQ	10,000.00
206.	HON. ABIGEAL ADENIYI	10,000.00
207.	HON. IREKEOLA RASHEED	10,000.00
208.	HON. BENUOLA AZEEZ	10,000.00
209.	JIMOH MARIAM	18,000.00
210.	TAIWO ABEGUNDE	54,069.00
211.	S.K GBOLAHAN	33,000.00
212.	HON. IBRAHIM JIMOH	12,000.00
213.	HON. ADEOYE ABEL	12,000.00
214.	MUSILI KASUMU	20,000.00
215.	MUINAT MUSIBAU	20,000.00
216.	FAUSAT RAHEEM	20,000.00
217.	KASUMU MUINAT	20,000.00
218.	JIMURAT KAZEEM	20,000.00
219.	KUDIRAT ADUKE	20,000.00
220.	RASHEED AMOKE ADEMOLA	20,000.00
221.	SIMIBIAT MUSTAPHA	20,000.00
222.	SALAMOTU MUSTAPHA	20,000.00
223.	BOLANLE OSENI	20,000.00
224.	MULIKAT TAJUDEEN	20,000.00

230.	ROFIAT ADUNNI	20,000.00
231.	TAWALAJITU ADEYANJU	20,000.00
232.	TAYIRAT AMIDU	20,000.00
233.	MUINAT ADUNNI	20,000.00
234.	ADEGOKE KOSENAT	20,000.00
235.	BASIRAT APINKE	20,000.00
236.	GANIYU MUINAT	20,000.00
237.	WOSILAT OSENI	20,000.00
238.	AMINAT OLAYEMI	20,000.00
239.	MARIAM MOJEED	20,000.00
240.	IDREIS SAKIRAT	20,000.00
241.	MUSIRAT TIAMIYU	20,000.00
242.	SILIFAT RAFIU	1,234.35
243.	ADEDIYIN KOSOLAPATA	20,000.00
244.	ALHAJI MUNIRAT OKONYA	20,000.00
245.	SIFAWU TIAMIYU	(1000)
246.	ABIGEAL ADEBONA	18,000.00
247.	AMINAT SALAUDEEN	20,000.00
248.	FALILAT LANDE	20,000.00
249.	RISIKAT ATIPA	16,000.00
250.	ALHAJA MARIAMO ADENIRAN	20,000.00
251.	NASIMAT ISHAM	16,000.00
252.	ADIJAT TIJANI	20,000.00
253.	MUSILI IYA OJINLA	20,000.00
254.	SELIMO OSENI	1,600.00
255.	WOSILAT AMOKE SALIA	20,000.00
256.	MORIAMO SALAMI	19,000.00
257.	ALHAJA RALIAT ADEBIRIGBE	

263.	TAIBAT KISIRU	20,000.00
264.	FALILAT RAIMI	19,000.00
265.	MORIAM ARIKE	20,000.00
266.	KHADIJAT OMOLARA	20,000.00
267.	MUSIRAT MUDASIRU	20,000.00
268.	RAJI MURAT	18,000.00
269.	ALH.LAMURAT POPOOLA	20,000.00
270.	WOSILAT IDRIS	20,000.00
271.	MORAIM HASSAN	20,000.00
272.	KUDIRAT ADELABU	19,000.00
273.	SABITIYU ADERIBIGBE	20,000.00
274.	BINTU OLADOKUN	11,000.00
275.	ZAINAB DAUDA	20,000.00
276.	MARIAM TUNED	20,000.00
277.	SALAMI MEDINAT	20,000.00
278.	KUDIRAT SAKA	20,000.00
279.	JIMOH RASAQ	11,272.00
280.	ADENIRAN KHADIJAT	37,100.00
281.	SALAMI LUKMAN	19,920.00
282.	M.A ADERIBIGBE	(115,920.00)
283.	MARIAM OYINLADE	20,000.00
	<b>TOTAL</b>	<b>241,821,578.09</b>

**NOTE 27**  
**SUMMARY OF DEPOSIT FROM JANUARY TO DECEMBER 2019**

<b>S/N</b>	<b>NAMES</b>	<b>AMOUNT (N)</b>
1.	V.A.T	(2,644,670.34)
2.	WITHHOLDING TAX	1,304,647.48
3.	STAMP DUTIES	1,155,701.47
4.	BETTER LIFE	8,489.87
5.	J.O OLAWOYE	480.00
6.	M.O OJERINDE	442.55
7.	C. A AYOOLA	1,473.00
8.	A.A AYINDE	1,395.75
9.	N.H.F	36,303.20
10.	MRS. A.O OJO	7,773.37
11.	O.T ALAMU	495.00
12.	O.O SALAMI	5,284.71
13.	OLADIPUPO DAUDA	2,470.70
14.	J.B OJO	2,738.35
15.	WATER RATE	11,940.00
16.	WOWEN AFFAIRS	47,000.00
17.	OGUNSOLA O.A	59,400.00
18.	ALH. LUKUMAN M.A	155,711.00
19.	A.O OBATALA	58,080.00
20.	ADELEKE D.A	4,840.00
21.	OLADEJO TAIWO W.	21,840.00
22.	ADEBAYO J.G	69,300.00
23.	N.U.P (OLD)	9,544.00
24.	FIRST BANK NULGE	89,934.43
25.	OLAYIWOLA S.K	22,002.02
26.	DN B.I AMAO	(24,000.00)
27.	ADEBAYO J.G	58,889.01
28.	OKEDELE Y.O	5,923.00
29.	AFOLABI DAVID A	54,418.00
30.	ADEMOLA CHRISTIANAH	

37.	OGUNGBENJO S. SEGUN	38,870.00
38.	JIMOH MUKAILA	136,045.00
39.	OKEYANJU MULIKAT	98,873.55
40.	OYEBISI JIMOH OLAIGBE	35,290.0
41.	AYANWANDE AYISAT	46,644.00
42.	OLABIYI BOLAJI	159,000.00
43.	YEKINI RISIKAT RONKE	120,497.00
44.	RAHEEM RASHEED	153,000.00
45.	WAHAB AKEEM A.	14,166.46
46.	KOLAWOLE TAIWO AMAO	69,996.00
47.	OORELOPE CICS	(7,000)
48.	RAJI RASHEEDAT	49,632.00
49.	IDOWU FLORENCE O.	185,500.00
50.	AKANNI GRACE ADEWUWI	48,854.93
51.	OLADEJI BUNMI O.	15,900.00
52.	BADMUS NIMOTA ADEPEJU	134,900.00
53.	OJEBISI ABIGAEL	185,500.00
54.	AZEEZ BOLA K.	3,887.00
55.	AWODELE FELICIA	5,500.00
56.	ABIOYE SALAMOT	3,300.00
57.	ADEYEMO JELEEL ADERIBIGNE	152,250.00
58.	KAREEM MUIBAT	66,079.00
59.	OLADIPUPO SAMUEL	26,620.00
60.	ADENIYI JOHN	10,093.64
61.	OKEWUWI OLAIDE	132,158.00
62.	AMAO SULAIMON	185,500.00
63.	SALAUDEEN RAFIU	1,800.00
64.	ALAMU O.O	(47,257.52
65.	YUSUFF MURITALA	63,600.00
66.	OGUBNODEDE M.O	6,063.92
67.	EKUNDAYO AKANDE	4,039.90
68.	AJIBADE STEVEN	4,039,.90
69.	OGUNRIYI JIJIII	101,070.00

76.	PAYE	29,333,139.62
77.	NULGE	184,028.57
78.	APC PARTY	10,000.00
79.	MUSLIM	(6,200.00)
80.	URBAN BUS PURCHASED	7,000
81.	DEPUTY DIRECTOR OF ADMIN (ATOYEBI A.O)	79,331.00
82.	OKELOLA MAGRET	41,140.00
83.	NNPHC	25,400.00
84.	KISI PROGRESSIVE ACCOUNT	234,778.59
85.	MRS. ABEGUNDE O.A	28,500.00
86.	OVER DEDUCTION K.P.U	5,200.00
87.	ENIADE ADEREMI	302,666.00
88.	N.U.P	(179.13)
89.	N.U.L.G.P	178.83
90.	NUSCOL CO-OPERATIVE	(40,000.00)
91.	IREPO CICS	6,000.00
92.	ATIBA L/G TRACTOR DEDUCTION	30,000.00
93.	TRUST WORTH CO-OPERATIVE	30.00
	<b>TOTAL</b>	<b>33,659,096.26</b>

**IREPO LOCAL GOVERNMENT BANK RECONCILIATION STATEMENT  
FOR THE MONTH OF DECEMBER, 2019.  
BANK BALANCE AS PER BANK STATEMENT**

		# :K	# :K
Wema bank Plc	0120606520	10,479,042.46	
Wema bank Plc	0120606544	56,331,137.42	
Wema bank Plc	0122700109	221,204.53	
Wema bank Plc	0120621718	525.00	
Wema bank Plc	0122267191	0.49	
Microfinance	4011002634	775.00	
Heritage Bank	5900001503	17160.00	
Stanbic IBTC	0008821400	40641.02	67,090,485.92

Add:

Uncredited Cheques by the Bank

As at Dec. 2019 (Appendix A)

Bank charge as at Dec., 2019

(Appendix B)

32,787.16

Debit in Bank not in Cash

Book as at Dec., 2019 (Appendix C)

32,787.16

Less:

67,123,273.08

Unpresented Cheques as at  
Dec., 2019 (Appendix D)

30,038,458.64

Credit in Bank not in Cash

Book as at Dec., 2019.

(Appendix E)

270,950.00

30,309,408.64

**Cash Book Balance for the month of December 2019**

**36,813,864.44**

Prepared by :

Mr. Tijani A. K.

Certify by:

MM

**DETAILS OF UNCREDITED CHEQUES BY THE BANK AS AT DECEMBER,  
2019 (APPENDIX A)**

DATE	RV NO	BANK	AMOUNT	
			₹	:K
_____	_____	_____	_____	_____

**DETAILS OF BANK CHARGES FOR THE MONTH OF DECEMBER, 2019  
(APPENDIX B)**

A/C NO	CHARGES	AMOUNT	
		₹	:K
0120606520	SMS Alert	_____	_____
0120606520	Account maintenance	_____	_____
0120606520	VAT	_____	_____
0120606544	SMS Alert		452.00
0120606544	VAT		135.00
0120606544	Account maintenance		32200.16
0120700109	SMS Alert	_____	_____
0120700109	Account maintenance	_____	_____
0120700109	VAT	_____	_____
			<u><u>32,787.16</u></u>

**DETAILS OF DEBIT IN BANK NOT IN CASH BOOK AS AT DECEMBER,  
2019 (APPENDIX C)**

DATE	CHEQUE NO	NAME	AMOUNT	
			₹	:K
_____	_____	_____	_____	_____



**DETAILS OF UNPRESENTED CHEQUES AS AT DECEMBER, 2019**  
**(APPENDIX D)**

DATE	CHEQUES NO	AMOUNT
		₹ : K
15/11/2018	10000604	11,511,716.02
20/12/2018	10002147	100,000.00
20/12/2018	10000913	4,393,144.93
20/12/2018	10000914	116,457.38
25/01/2019	10000095	1,017,510.44
25/01/2019	10000817	200,000.00
25/01/2019	10000883	341,250.00
25/01/2019	10000834	220,000.00
25/01/2019	10000528	300,000.00
25/01/2019	10001832	110,000.00
25/01/2019	10002130	450,000.00
25/01/2019	10002131	400,000.00
25/01/2019	10002132	350,000.00
25/01/2019	10000735	500,000.00
25/01/2019	10000786	500,000.00
25/01/2019	10002343	297,383.84
25/01/2019	10002152	540,000.00
25/01/2019	10002071	100,000.00
25/01/2019	10000161	100,000.00
25/01/2019	10000074	250,000.00
25/01/2019	10000052	4,000,946.18
25/01/2019	10002182	17,787.04
25/01/2019	10002390	20,000.00

13/03/2019	10001132	57,250.00
28/04/2019	10001136	420,000.00
28/04/2019	10001143	75,000.00
28/04/2019	10001479	750,000.00
28/04/2019	10001188	9,500.00
28/04/2019	10001196	107,700.00
28/04/2019	10001195	143,026.00
28/04/2019	10000165	98,572.80
31/07/2019	10002729	240,000.00
31/07/2019	10002782	53,700.00
31/07/2019	10002787	11,593.00
31/07/2019	10002788	143,000.00
26/09/2019	10002815	41,439.10
26/09/2019	1000028	8,562.66
25/10/2019	10002844	9,647.48
25/10/2019	10002845	7,454.34
25/10/2019	10002848	30,000.00
25/11/2019	10002877	926,841.85
25/11/2019	10002867	8,641.92
25/11/2019	10002868	9,260.91
25/11/2019	10002811	30,000.00
18/12/2019	10002888	213,136.49
18/12/2019	10002889	389,541.98
18/12/2019	10002895	65,000.00
18/12/2019	10002896	7,606.76
18/12/2019	10002897	8,183.60

**CREDIT IN BANK NOT IN CASH BOOK AS AT DECEMBER, 2019**  
**(APPENDIX E)**

NAME	DATE	AMOUNT
		₦ : K
IRLG	12/12/2018	450.00
Rate Officer	13/01/2019	2,000.00
Aderibigbe, M.A	31/01/2019	2,000.00
IRLG	31/01/2019	64,500.00
Alhaji Sikiru	16/05/2019	3,000.00
Taofeek Adeleke	17/05/2019	32,000.00
Sunday	17/05/2019	3,000.00
Ibrahim Dauda	14/06/2019	32,000.00
Moses Okanlawon	21/06/2019	3,000.00
Mr. & Mrs. Olabimpe	31/07/2019	32,000.00
Mr. Sulaimon	20/08/2019	35,000.00
Ibrahim Amina	23/12/2019	10,000.00
Alh. Hamed Akira	31/12/2019	52,000.00
		<b><u>270,950.00</u></b>



**WEMA BANK**

January 13, 2020

The Director of Finance,  
Irepo Local Government,  
Kishi,  
Oyo state.

Dear sir,

**RE: BANK CERTIFICATE AS AT 31ST DECEMBER, 2019**

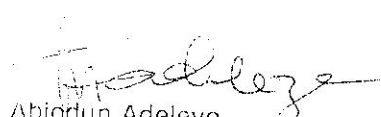
We hereby confirm the balance on the account as stated below:

<b>ACCOUNT NAME</b>	<b>ACCOUNT NUMBER</b>	<b>BALANCE (N)</b>
STABILIZATION FUND ACCOUNT	0222292881	105,352,446.84

Thank you for your patronage.

Yours faithfully,

For: Wema Bank Plc.

  
Abiodun Adeleye

**Business Development Manager**

  
Gbenga Sangotikun  
**Business Service Manager**



**WEMA BANK**  
PC 175

January 13, 2020.

The Director of Finance,  
Irepo Local Government,  
Kishi,  
Oyo state.

Dear sir,

**RE: BANK CERTIFICATE AS AT 31ST DECEMBER, 2019**


We hereby confirm the balance on the account as stated below:

<b>ACCOUNT NAME</b>	<b>ACCOUNT NUMBER</b>	<b>BALANCE (N)</b>
STATUTORY ACCOUNT	0120606544	56,331,137.42
IGR ACCOUNT	0120606520	10,479,042.46
VAT ACCOUNT	0122700109	221,204.53

Thank you for your patronage.

Yours faithfully,

For: **Wema Bank Plc.**

  
Abiodun Adeleye  
**Business Development Manager**

  
Gbenga Sangotikun  
**Business Service Manager**