

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO HILL**

DESCRIPTION	DEPT IBSE/LCDA	ECONOMIC CODE	TOTAL
Rent on Govt. building	Finance & Supplies	120208	-
Rent on Govt. building (Investment Income) shop	Work	120208	4,392,900.00
Rent land & other General	Works	120209	387,510.00
Interest Earned	Finance & Supplies		
Investment Income	Finance & Supplies		
	<b>GRAND TOTAL IGR 2020</b>		<b>23,312,906</b>

**AMOUNT IN ALL DEPARTMENT IN IBSE**

Finance	1.	TAX GENERAL	27,100.00
Finance & S, Edu	2.	LICENCE GENERAL	3,129,900.00
Admin & F/S/Edu/Work	3.	FESS GENERAL	9,846,439.00
Environment & Admin	4.	FINE GENERAL	630,400.00
Admin	5.	SALE GENERAL	993,000.00
ADM/F/S& WORK PHC Envr. WORK	6.	EARNING GENERAL	3,905,157.00
	7.	RENT ON GOVT BUILDING (SHOP INVESTMENT INCOME)	4,392,900.00
WORK	8.	RENT ON LAND& OTHER GENERAL	387,510.00

**TOTAL (IGR) INTERNALLY GENERATED REVENUE**

**23,312,506.00**

DESCRIPTION	DEPARTMENT	IBSE	GPFS
TAX	Finance & Supplies	27,100	27,100
LICENSE	Finance & Supplies	3,108,900	3,108,900
	EDU	21,000	21,000
FEES	ADMIN	3,116,559	3,116,559
	Finance & Supplies	1,387,680	1,387,680
	WORKS	332,000	332,000
	EDUCATION	5,010,000	5,010,000
FINE	ENVIRONMENTAL	240,000	240,000
	ADMIN	390,400	390,400
SALE	Finance & Supplies	993,500	993,500
EARNING	ADMIN	60,557	60,557
	Finance & Supplies	20,000	20,000
	WORKS	3,720,000	3,720,000
	ENVIROMENT	25,000	
	PHC	74,000	
RENT ON GOVT BUILDING RENT SHOP	WORKS	4,392,900	4,392,900
RENT ON LAND AND OTHER GENERAL	WORKS	387,510	387,510
	<b>TOTAL</b>	<b>25,585,406</b>	<b>23,312,906</b>

**DEPARTMENT GRAND TOTAL IGR**

Administration	-	4,561,016.00
Agric	-	-
Finance & Supplies	-	5,679,930.00
Budget	-	-
Works	-	8,837,410.00
Education	-	5,031,200.00
Primary Health Care	-	74,600.00
Environmental	-	265,000.00
Exp Recoveries	-	<u>1,136,250.00</u>
<b>Grand Total (IGR)</b>	-	<b><u>23,449,156.00</u></b>

**NOTE 6:**

**Tax Revenue:** is the income that is gained by the government through taxation. Is a primary source of income for a state or a Local government as it applies revenue, and can be obtained from individual, public enterprises, trades, royalty on natural resources etc.

Community tax	-	22,400.00
Development / Poll Tax	-	2,500.00
Development of community poll tax	-	2,200.00
Pool betting tax	-	-
<b>TOTAL TAX REVENUS</b>		<b><u>27,100.00</u></b>

**NOTE 8:**

**NON TAX REVENUE:** This is payment of revenue of government not generated from normal taxes. It is a recurring income earned by the government from sources other than taxes. It is charged against the services provided by the government. Moreover, these are the incomes which government gets in the form of interest, dividend, profit, fees, fines and license, external grants.

<b>F/S &amp; Education</b>	<b>LICENSE GENERATION</b>	<b>3,129,900.00</b>
Admin/F.S and Education/work	Fees	9,846,439.00
Environ / Admin	Fine	630,400.00
F & Admin	Sale	993,500.00
Adm/F.S (works, PHC,Envr)	Earning	3,905,157.00
Rent on Government land	works	387,510.00
<b>TOTAL MONTH REVENUE</b>		<b>18,892,906.00</b>

**NOTE 16**

Investment income – This is are the amount generated as income from capital investment e.g Shop Rent on shop = ~~N~~**4,392,900.00**

**NOTE 13:** Personnel cost or salary / wages. This is the salary and Allowance paid to the staff monthly from January to December, 2020

<b>ECONOMIC CODE</b>	<b>DEPARTMENT</b>	<b>AMOUNT SALARY (ECON. CODE 21010101)</b>	<b>ALLOWAN CE IBSE ECON CODE 21020101</b>	<b>TOTAL STAFF PERSONNEL COST</b>
01111830010	Internal Auditor	2,785,452.00		2,785,452.00
0124500100	Head of Local Govt. (HLGA)	4,936,567.33		4,936,567.33
021500100100	Agric	11,183,135.16	30,000.00	11,213,136.16
022000100100	Finance & Supplies	118,261,843.59		118,261,843.59
0125001000100	Admin	100,335,688	1,181,000	101,516,688.00
02200300100	Budget & planning	6,332,105.44	–	6,332,105.44
055100300100	EDCI & Social Service	33,784,747.46	–	33,784,797.46
052100100100	PHC	175,991,788		175,991,788.00
053500100100	Environmental	34,424,597	30,000.00	34,454,597.00
023400100100	Works			
	Chairman	28,506,192.80		28,506,192.80
	<b>Total Personnel Cost</b>	<b>516,642,116.78</b>	<b>1,211,000</b>	

**PERSONNEL COST ANALYSIS**

**NOTE 8a-** Personnel cost or Salary wage = 516,542,116.78

**NOTE 8c** – Allowance 1,211,000.00

**Total Personal Cost** **517,753,116.78**

**Note 10** Other Depositor (Unremitted Deduction) . This is the amount of money deducted from source on behalf of third party ( which are not advances) and which have not been remitted the third party as at the end of the financial year e.g Paye, IMPA etc

STAMP DUTY	301,607.00
ADDED VAT	16,234,229.00
WHT	6,323,316.00
NULGE DUE	3,891,864.53
IB NORTH CICS	42,790.00

FELLOWSHIP	33,000.00
NUP	510,016.18
IMPA CICS	762,474.30
AL MUBRAK CICS	3,703,987.01
IMG CICS	351,562.00
GOOD NEW	-
BANK LOAN	-
MAHWUM SPECIAL	-
NUP BUILDING	186,900.00
OYSHIA	309,194.00
NACHPH	682,706.61
NAMM	179,968.80
NULGE PAYEE COMMODITIES	2,935,491.1
IBSE CIC	2,823,832.21
<b>TOTAL UNREMITTED</b>	
<b>DEDUCTION</b>	<b>38,673,432.60</b>

**Note 4:** 10% State IGR – is the amount shared for the state Government from state internally generated Revenue.

**Note: 12 overhead:** this is the Recurrent Expenditure amount spent on variable expenses on all the Economic code from January to December, 2020

<b>Economic code</b>	<b>Destruction</b>	<b>GRFS</b>
011100100100	Chairman	(21,433,585.48)
0111001300100	Secretary	859,000.32
0111183001001	Internal Audit	868,120.00
011200100100	The Council	-
012500100100	Head of local Government(HLGA)	1,171,500.00
021500100100	Agric	953,871.00
022000100100	Finance & Supply 352,124,613.43	812,173,569.29
012500100100	Administration	47,517,312.67
0220003001	BUDGET	3,472,444.00
055100300100	Community Development insp. (Edu/ & Social Service)	54,740,371.26
023400100100	Primary Health Care	50,000.00
	Environmental Sanitary	1,908,000
	Works	36,922,342.64
	<b>Total Overhead Cost</b>	<b>982,070,116.66</b>

**Note: 14 Capital:** This is the amount spent on capital project in Administration Sector, Economic Sector in each Department from January to December, 2020

**Note 14: PROCUREMENT OF EQUIPMENT/ FURNITURE**

<b>DEPARTMENT</b>	<b>ECO-CODE</b>	<b>IBSELG</b>
Chairman	23010112	2,123,000
Internal Audit	23010112	355,400
Secretary	23010112	72,200
Council	23010112	192,400
Head	23010112	-
Admin	23010112	822,400
Agric	23010112	192,400
F/S	23010112	402,400
Budget	23010112	194,400
Works	23010112	504,800
Educ	23010112	707,400
Envnt	23010112	192,400
<b>TOTAL Equipment</b>		<b>5,566,800.00</b>

**NOTE 15**

**PLANT & MACHINES**

<b>DEPT</b>	<b>ECON CODE</b>	<b>AMOUNT</b>	<b>DETAILS</b>
Admin	23010113	500,000	Purchase of computer
Admin	23010114	189,000	Purchase of computer Printer
Admin	23010141	40,000	Purchase of computer storage devices
Admin	23010146	140,000	Purchase of office equip.
Agric	23040113	2,500,000	Land accusation
Agric	23040118	145,000	Procurement of Agric inputs
F/S	23010113	250,000	Purchase of computer
Budget	23010113	250,000	Purchase of computer
Works	23010113	934,500	Purchase of computer
Works	23010105	7,875,000	Purchase of motor vehicles
Works	23010144	270,000	Purchase of Electrical / Equipment.
	<b>Total Plant &amp; Machines</b>	<b>13,093,000.00</b>	

**NOTE 16:****PURCHASING OF CONSTRUCTION ASSET**

<b>DEPT</b>	<b>ECON CODE</b>	<b>AMOUNT</b>	<b>DETAILS</b>
Agric	23040109	300,000	Special project Assign (Farmer Training and empowerment)
Agric	23040111	520,000	Farmer /Youth Training
Works	23020105	2,879,500	Constru./ provision of water facility
Works	23030113	49,819,219.22	Repairs / Rehabilitation of Road
Works	23030121	1,003,650	Repairs of office building
Works	23050113	1,255,025	Special project & Assign
Works	23050113	170,000	Preparation Executive of Master/Regional plan
Edu	23010110	24,000,000	Education program (Scholarship)
Edu	23010111	537,600	Women empowerment
Edu	23010111	110,000	Women dev./Youth Dev.
PHC	23010122	1,500,000	Medical /maternity
PHC	23010122	1,540,000	Diseases surveillance
PHC	23010122	100,000	LACA
PHC	23010122	400,000	Drugs Supplies
Envr	23104102	1,992,000	Erosion & Flood control
Envr	23040104	6,183,000	Industrial pollution prevention & control
Envr	2340105	1,405,000	
Envr			Water pollution control
	<b>TOTAL PURCHASES CONSTRUCTION</b>	<b>93,711,974.28</b>	

**TOTAL ALL CAPITAL - 112,237,774.22**

**NOTE 25: PROPERTY PLANT EQUIPMENT (PPE):** This is an asset

Electronic Electrical	270,000
Office furniture	5,566,800
Computer	2,303,500
Agric input	145,000
Motor vehicle	7,875,000
Land	<u>2,500,000</u>
	<b><u>18,660,300</u></b>

**NOTE 31 AUCTIONS**

Proceeds from sale PPE: This amount sale on property plant equipment e.g. Auction

1. Ademola Sakiru	(Motor Engine)		#18,000.00
2. Mr. Busari Saheed	(Chevrolet Car)		#130,000.00
3. IBSE LCDA	(Payment on Tricycle Auction)		#22,000.00
4. Mr. Adekola Kazeem	(ILP TV (2,000) & S)		#7,000.00
5. Mr. Isiaka Kareem	(120 MB Batteries and Jato SMC Ceiling Fan & No Standing fan)		#11,500.00
6. Mr. Owoyemi Afism	1 Motor Cycle & Auction		#5,000.00
7. Mr. Biola Adebayo	-		
	9 BP Apparatus	2,700	
	1 Generator	2,000	
	1 Adult weight Scale	900	
	1 Delivery Couch	3,000	
	2 Hospital Bed	3,000	
	2 Screen	1,000	
	3 Trolley	<u>1,500</u>	14,100.00
8 Mr Alarape Olatunji	(1 photocopy machine)		2,500.00
	(1 printer scrap)		
9. Mr. Ibraheem Adewale	1 fire extinguisher	1,000	
	2 Bl machine	600	
	1 Trolley	1,000	
	Delivery couch	3,000	
	Office Table	4,000	
	1 screen	500	
	1 Baby weight Scale & Cabinet tray	<u>1,000</u>	11,100.00
10. Mr. Musibau Lawal	7 Bedside Table	14,000	
	2 Cabinet	1,400	
	15 Bedside Lockers	30,000	
	1 computer monitor screen	1,000	46,400.00
11. Mr Adekola Kazeem	2 KDK Fan at Adm Dept		2,000.00
Alarape Olatunji	Street Pole & rubber		41,000.00
	Auctioneer		21,000.00
	Mr. Usman Ajani		<u>21,000.00</u>
	<b>TOTAL</b>		<b>352,600.00</b>

**NOTE 19:** Cash & cash Equivalents – The amount recorded as per Cashbook which is not equaled to the balance in bank as at 31<sup>st</sup> December 2020 in cashbook.

<b>CASH :</b>	IBSE
	49,340,949.68
	1,628.00
	118,626,193.06
	<u>1,111.99</u>
	<b><u>167,969,882.73</u></b>

**NOTE 21**

Reserve ( Saving Account ) This is money deducted from Statutory Allocation on Save in the Bank without spending it.

STABILIZATION ACCOUNT :

FCMB -	49,334,751.36
	<u>43,809,005.57</u>
<b>TOTAL RESERVE</b>	<b>93,643,756.93</b>

**NOTE 22 :**

Pension Advance – This is pension Allowance for March 2013 to 31 December 2019 without Reimbursement from the State Government = Amount =

AMOUNT OF REINBURSEMENT  
PENSION ADVANCES

**NOTE 22b :**

Salary Advance : This is loan giving to staff base on monthly salary calculation due

SUB-HEAD	DESCRIPTION	NOTE	AMOUNT
1	ADEYEMO AYOPO		12,100.00
2	ALAMU MUSILI		2,300.00
3	TIJANI ADEKUNLE		21,840.00
4	SAIBU FALANA		3,900.00
5	OLANIPEKU TAIWO		482,726.00
6	Habib Jelili		748,161.00
7	Lukuman Abass		403,774.00
8	Fakayode Samuel		381,898.00
9	Olojede Wale		668,158.00
			2,724,857.00
10	Pension Advance		892,862,927.53
			<b>895,583,884.53</b>



**NOTE 23**

Other government Entities: This is monthly Allowance of Ad hoc, NYSC, Non etc Allowance of other agencies

February	1,091,000.00
March	988,000.00
April	133,000.00
May	825,000.00
June	916,000.00
July	61,000.00
October	3,123,000.00
December	<u>37,000.00</u>
<b>Total</b>	<b><u>7,174,000.00</u></b>

**NOTE 24**

Leave Bonus - This Allowance is yearly bonus for each Staff base on their yearly basic Salary calculation, 10% of which is prepare tRANSFEfor each staff to be received.

Admin ( Leave Bonus )	10,375,911.67
Finance & Supplies	10,669,918.00
Works	3,379,845.00
Agric	559,871.00
Education	3,474,971.26
Budget	<u>506,244.00</u>
<b>Total leave bonus</b>	<b><u>28,966,760.93</u></b>
<b>2019 &amp; 2020</b>	

