



OFFICE OF THE PERMANENT SECRETARY & ACCOUNTANT-GENERAL

PRIVATE MAIL BAG 5039
IBADAN • OYO STATE OF NIGERIA

Your Ref. No.....
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Accountant-General quoting

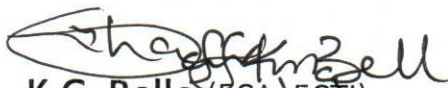
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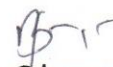
1st September, 2021.....

RESPONSIBILITY FOR FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

We accept responsibility for the integrity of this Financial Statement, the information contained therein and its compliance with the Finance (Control and Management) Act, 1958 as amended, Oyo State Local Government Law, 2001 and Oyo State Joint Local Government Account (Distribution) Law, 2002 as amended.

In our view, this Financial Statement fairly reflects the financial position of Oyo State Joint Local Government Account Allocation Committee for the year ended 31st December, 2020 and its operations as at this date.


K.G. Bello (FCA, FCTI),
Accountant-General,
Oyo State,
Nigeria.


B.A. Olanrewaju, PhD,
Permanent Secretary,
Min. of L/Govt. & Chieftaincy
Matters.

CERTIFICATE

OF THE

AUDITOR-GENERAL FOR LOCAL GOVERNMENTS, OYO STATE ON THE ACCOUNTS AND STATEMENT OF SOURCES AND APPLICATION OF FUNDS OF THE OYO STATE JOINT LOCAL GOVERNMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

In compliance with the provision of Part II, Section 9 of Oyo State Local Government Law 2001 and Section 5 Subsection 4 of the State Joint Local Government Account (Distribution) Law 2002, I have examined the Statement of SOURCES AND APPLICATION OF FUNDS of Oyo State Joint Local Accounts for the year ended 31st December, 2020 prepared and submitted by the State Accountant-General.

I have obtained all the information and explanations that I required. In my opinion the Statement of Sources and Application of Funds of the State Joint Local Government Account shows a true and fair view of Financial transactions of the State Joint Local Government Account for the year ended 31st December, 2020.



Olusola Olanrewaju Akinola
FRC/2013/ANAN/00000004437



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PRIVATE MAIL BAG 5039
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Accountant-General quoting

Our Ref. No **SJLG/CL/223**

15th September, 2021.....

RESPONSIBILITY FOR FINANCIAL STATEMENTS

We accept responsibility for the integrity of these Financial Statements, the information contained therein and their compliance with the Finance (Control and Management) Act, 1958 as amended, Oyo State Local Government Law, 2001 and Oyo State Joint Local Government Account (Distribution) Law, 2002 as amended.

In our view, these Financial Statements fairly reflect the financial position of Oyo State Joint Local Government Account Allocation Committee for the years ended 31st December, 2019 & 2020 and its operations as at these dates.

K.G. Bello (FCA, FCTI),
Accountant-General,
Oyo State,
Nigeria.

B.A. Olanrewaju, PhD,
Permanent Secretary,
Min. of L/Govt. & Chieftaincy
Matters.

STATEMENT 1

SOURCES AND APPLICATION OF FUNDS FOR THE YEAR ENDED 31ST DECEMBER, 2020

SOURCES	NOTE TO ACCOUNT	YEAR ENDED	YEAR ENDED
		31/12/2020	31/12/2019
		N	N
Statutory Allocation	1	38,257,595,081.80	46,474,974,792.39
Value Added Tax	2	19,130,964,372.39	15,501,334,643.93
Forex Equalisation	3	145,713,431.32	762,916,887.52
Exchange Rate	4	1,171,048,190.24	77,669,374.91
Excess Bank Charges	5	30,192,729.68	64,601,074.93
Excess Crude oil	6	996,355,667.94	0.00
Forex Exchange Gain	7	273,596,772.36	0.00
Goods and Valuables	8	0.00	380,552,512.06
Share of Solid Minerals	9	115,927,724.56	60,198,093.57
Additional NNPC	10	0.00	69,191,365.83
Distribution of Non-oil Revenue	11	357,886,374.98	0.00
Distribution of N2QB Stabilization	12	159,060,611.10	0.00
Total Federal Allocation (a)		60,638,340,956.37	63,391,438,745.14
10% State IGR (b)	13	200,000,000.00	1,200,000,000.00
Net Distributable b/f		15,601,809,550.40	
Grand (a+b)		<u>76,440,150,506.77</u>	<u>64,591,438,745.14</u>
APPLICATION			
(A) First Line Charges			
Distribution to 33 Local Governments	14	0.00	6,890,127,293.27
Local Government Monthly Specific Project	15	3,479,696,207.48	0.00
Primary Education Fund	16	35,991,862,433.24	26,198,808,590.20
Traditonal Council Allocation	17	968,095,986.30	815,478,233.73
Pension & Gratuities for Local Governments Staff	18	299,010,630.23	2,303,287,084.42
Local Government Staff Emolument	19	17,350,752,935.29	10,129,317,413.72
Running Cost	20	102,480,584.69	630,494,776.07
Capital Expenditure	21	3,528,614,879.99	445,500,000.00
Training Fund	22	377,050,836.05	210,627,891.93
Consultancy Fee	23	0.00	49,500,000.00
Audit Fee	24	2,518,000.00	0.00
Severance Allowance for Ex-Political Functionaries that served in the LG between 2004-2007 & 2007-2010	25	257,358,302.11	0.00
Health	26	1,683,812,000.00	0.00
Bank Charges	27	84,800.48	102,946.38
Sub-Total		64,041,337,595.86	47,673,244,229.72
(B) Other First Line Items			
Salary Bail Out Repayment	28	418,442,907.30	1,004,262,977.52

Biometric contract Fund	29	0.00	109,884,175.00
Scholarship Fund	30	808,289,625.00	202,237,812.50
LGCS Primary Deduction	31	874,775,010.12	0.00
Sub-Total		2,101,507,542.42	1,316,384,965.02
Sub-Total (A&B)		₦ 66,142,845,138.28	₦ 48,989,629,194.74
Net Distributable c/f		₦ 10,297,305,368.49	₦ 15,601,809,550.40
		<u>₦ 76,440,150,506.77</u>	<u>₦ 64,591,438,745.14</u>

STATE JOINT LOCAL GOVERNMENTS
REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED 31 DECEMBER, 2020
STATEMENT 2
ANALYSIS OF TOTAL EXPENDITURE ON MONTHLY BASIS

S/N	MONTH	LOCAL GOVERNMENTS MONTHLY SPECIFIC	PRIMARY EDUCATION FUND	TRADITIONAL COUNCILS ALLOCATION	PENSION & GRATUITIES FOR LOCAL GOVERNMENT	LOCAL GOVERNMENT STAFF EMOLUMENT	RUNNING COST	CAPITAL EXPENDITURE	TRAINING FUND	AUDIT FEE	SEVERANCE ALLOWANCE FOR EX-POLITICAL	SCHOLARSHIP FUND	HEALTH	BANK CHARGES	BAIL-OUT REPAYMENT	LGCS PRIMARY DEDUCTION	GRAND TOTAL
1	JANUARY	0.00	2,528,752,774.27	71,135,233.94	24,000,000.00	1,138,608,037.82	100,000.00	0.00	33,922,604.44	0.00	0.00	808,289,625.00	0.00	2,951.99	83,688,581.46	0.00	4,688,499,608.92
2	FEBRUARY	0.00	2,824,669,262.46	71,135,233.94	24,000,000.00	1,382,827,955.80	100,000.00	495,000,000.00	40,130,078.74	0.00	0.00	0.00	0.00	11,602.47	83,688,581.46	0.00	4,921,562,714.87
3	MARCH	0.00	3,094,417,703.42	71,135,233.94	24,000,000.00	1,445,874,570.49	98,151,584.69	15,452,091.25	35,902,381.61	0.00	0.00	0.00	812,000.00	3,378.69	83,688,581.46	0.00	4,869,437,525.55
4	APRIL	134,023,747.00	2,827,095,106.65	71,135,233.94	24,000,000.00	1,308,036,907.91	100,000.00	0.00	31,608,431.92	0.00	0.00	0.00	0.00	7,951.01	83,688,581.46	0.00	4,479,695,959.89
5	MAY	335,733,132.50	2,810,612,216.96	71,135,233.94	24,000,000.00	1,311,776,586.18	100,000.00	13,270,875.00	32,039,828.29	2,518,000.00	0.00	0.00	33,000,000.00	7,843.60	83,688,581.46	0.00	4,717,882,297.93
6	JUNE	536,343,813.75	2,803,261,478.15	76,483,876.62	24,000,000.00	1,439,424,622.63	100,000.00	791,342,022.50	24,802,197.72	0.00	60,908,509.76	0.00	0.00	7,041.86	0.00	0.00	5,756,673,562.99
7	JULY	700,280,305.00	2,803,991,838.43	86,767,669.14	24,000,000.00	1,410,709,548.90	100,000.00	8,147,135.00	28,922,556.38	0.00	58,297,863.05	0.00	0.00	11,627.04	0.00	0.00	5,121,228,542.94
8	AUGUST	344,505,160.00	2,815,187,897.17	91,144,703.07	24,000,000.00	1,406,746,447.06	100,000.00	277,304,054.47	30,381,567.69	0.00	0.00	0.00	0.00	6,303.42	0.00	0.00	4,989,376,132.88
9	SEPTEMBER	340,308,337.84	3,912,956,287.19	115,349,866.70	24,000,000.00	1,308,401,099.78	100,000.00	0.00	38,449,955.57	0.00	50,030,431.11	0.00	1,650,000,000.00	6,241.95	0.00	218,693,752.53	7,658,295,972.67
10	OCTOBER	0.00	2,824,306,506.58	107,547,743.05	35,010,630.23	1,480,077,981.42	100,000.00	197,458,931.57	35,849,247.68	0.00	0.00	0.00	0.00	5,720.47	0.00	218,693,752.53	4,879,060,613.53
11	NOVEMBER	511,111,686.30	2,812,873,407.45	66,416,035.64	24,000,000.00	1,378,022,175.99	100,000.00	1,406,081,470.20	22,138,678.55	0.00	88,121,498.19	0.00	0.00	8,996.19	0.00	218,693,752.53	6,527,567,701.04
12	DECEMBER	577,390,025.09	3,933,737,954.51	68,709,922.38	24,000,000.00	2,360,247,001.31	3,329,000.00	324,558,300.00	22,903,307.46	0.00	0.00	0.00	0.00	5,141.79	0.00	218,693,752.53	7,533,574,405.07
	TOTAL	<u>3,479,696,207.48</u>	<u>35,991,862,433.24</u>	<u>968,095,986.30</u>	<u>299,010,630.23</u>	<u>17,350,752,935.29</u>	<u>102,480,584.69</u>	<u>3,528,614,879.99</u>	<u>377,050,836.05</u>	<u>2,518,000.00</u>	<u>257,358,302.11</u>	<u>808,289,625.00</u>	<u>1,683,812,000.00</u>	<u>84,800.48</u>	<u>418,442,907.30</u>	<u>874,775,010.12</u>	<u>66,142,845,138.28</u>

SOURCES

NOTE 1

STATUTORY ALLOCATION

S/N	MONTH	2020	2019
1	JANUARY	4,096,696,454.95	3,852,756,880.73
2	FEBRUARY	3,673,926,741.65	3,514,304,128.11
3	MARCH	3,244,531,773.51	3,337,030,044.31
4	APRIL	3,287,671,409.59	3,146,090,393.17
5	MAY	2,563,908,352.64	3,618,036,864.89
6	JUNE	2,892,255,637.99	4,049,575,457.63
7	JULY	3,038,156,768.97	4,427,981,459.33
8	AUGUST	3,844,995,556.55	4,314,185,690.50
9	SEPTEMBER	3,803,618,520.75	4,343,577,571.62
10	OCTOBER	2,432,561,607.02	4,226,896,143.72
11	NOVEMBER	2,509,024,498.43	4,168,591,133.35
12	DECEMBER	2,870,247,759.75	3,475,949,025.03
	TOTAL	38,257,595,081.80	46,474,976,811.39

NOTE 2**VALUE ADDED TAX**

S/N	MONTH	2020	2019
1	JANUARY	1,464,555,184.60	1,330,982,436.06
2	FEBRUARY	1,365,741,453.63	1,427,760,302.37
3	MARCH	1,301,781,236.21	1,279,310,479.95
4	APRIL	1,606,766,324.17	1,214,227,803.65
5	MAY	1,220,827,964.84	1,264,275,247.69
6	JUNE	1,326,757,780.84	1,490,136,686.91
7	JULY	1,556,713,843.47	1,414,721,649.45
8	AUGUST	1,692,808,231.87	1,215,550,171.61
9	SEPTEMBER	1,879,751,081.97	1,134,632,787.03
10	OCTOBER	1,938,523,323.79	1,198,411,939.50
11	NOVEMBER	1,749,051,727.64	1,353,717,321.73
12	DECEMBER	2,027,686,219.36	1,177,607,817.98
	TOTAL	19,130,964,372.39	15,501,334,643.93

NOTE 3**FOREX EQUALIZATION**

S/N	MONTH	2020	2019
1	JANUARY	0.00	0.00
2	FEBRUARY	0.00	0.00
3	MARCH	105,162,447.78	305,662,674.07
4	APRIL	0.00	90,539,974.57
5	MAY	0.00	0.00
6	JUNE	0.00	0.00
7	JULY	0.00	0.00
8	AUGUST	0.00	0.00
9	SEPTEMBER	0.00	0.00
10	OCTOBER	0.00	0.00
11	NOVEMBER	40,550,983.54	0.00
12	DECEMBER	0.00	366,714,238.88
	TOTAL	145,713,431.32	762,916,887.52

NOTE 4**EXCHANGE RATE GAIN DIFFERENCE**

S/N	MONTH	2020	2019
1	JANUARY	8,351,070.36	6,948,002.84
2	FEBRUARY	7,333,497.04	4,627,414.03
3	MARCH	5,291,860.46	5,991,682.68
4	APRIL	449,594,336.80	4,571,851.16
5	MAY	190,643,519.77	5,563,958.27
6	JUNE	199,200,404.77	8,160,920.03
7	JULY	310,633,501.04	7,333,408.81
8	AUGUST	0.00	7,148,688.61
9	SEPTEMBER	0.00	7,277,209.27
10	OCTOBER	0.00	6,669,534.48
11	NOVEMBER	0.00	7,852,961.56
12	DECEMBER	0.00	5,523,743.17
	TOTAL	1,171,048,190.24	77,669,374.91

NOTE 5**EXCESS BANK CHARGES**

S/N	MONTH	2020	2019
1	JANUARY	0.00	0.00
2	FEBRUARY	5,241,659.16	0.00
3	MARCH	0.00	64,601,074.93
4	APRIL	0.00	0.00
5	MAY	8,924,128.88	0.00
6	JUNE	8,063,318.18	0.00
7	JULY	0.00	0.00
8	AUGUST	0.00	0.00
9	SEPTEMBER	0.00	0.00
10	OCTOBER	0.00	0.00
11	NOVEMBER	7,963,623.46	0.00
12	DECEMBER	0.00	0.00
	TOTAL	30,192,729.68	64,601,074.93

NOTE 6**EXCESS CRUDE OIL (FGN INTERVENTION)**

S/N	MONTH	2020	2019
1	JANUARY	0.00	0.00
2	FEBRUARY	0.00	0.00
3	MARCH	0.00	0.00
4	APRIL	0.00	0.00
5	MAY	0.00	0.00
6	JUNE	0.00	0.00
7	JULY	0.00	0.00
8	AUGUST	0.00	0.00
9	SEPTEMBER	0.00	0.00
10	OCTOBER	498,177,833.97	0.00
11	NOVEMBER	498,177,833.97	0.00
12	DECEMBER	0.00	0.00
	TOTAL	996,355,667.94	<u>0.00</u>

NOTE 7**FOREX EXCHANGE GAIN**

S/N	MONTH	2020	2019
1	JANUARY	0.00	0.00
2	FEBRUARY	0.00	0.00
3	MARCH	0.00	0.00
4	APRIL	0.00	0.00
5	MAY	0.00	0.00
6	JUNE	0.00	0.00
7	JULY	0.00	0.00
8	AUGUST	0.00	0.00
9	SEPTEMBER	0.00	0.00
10	OCTOBER	273,596,772.36	0.00
11	NOVEMBER	0.00	0.00
12	DECEMBER	0.00	0.00
	TOTAL	<u>273,596,772.36</u>	<u>0.00</u>

NOTE 8**GOODS AND VALUABLES**

S/N	MONTH	2020	2019
1	JANUARY	0.00	0.00
2	FEBRUARY	0.00	0.00
3	MARCH	0.00	380,552,512.06
4	APRIL	0.00	0.00
5	MAY	0.00	0.00
6	JUNE	0.00	0.00
7	JULY	0.00	0.00
8	AUGUST	0.00	0.00
9	SEPTEMBER	0.00	0.00
10	OCTOBER	0.00	0.00
11	NOVEMBER	0.00	0.00
12	DECEMBER	0.00	0.00
	TOTAL	0.00	380,552,512.06

NOTE 9**SHARE OF SOLID MINERAL**

S/N	MONTH	2020	2019
1	JANUARY	0.00	0.00
2	FEBRUARY	0.00	0.00
3	MARCH	0.00	0.00
4	APRIL	0.00	0.00
5	MAY	61,491,123.49	0.00
6	JUNE	0.00	0.00
7	JULY	0.00	0.00
8	AUGUST	0.00	0.00
9	SEPTEMBER	0.00	0.00
10	OCTOBER	0.00	0.00
11	NOVEMBER	54,436,601.07	60,198,093.57
12	DECEMBER		0.00
	TOTAL	115,927,724.56	60,198,093.57

NOTE 10**ADDITIONAL NNPC**

S/N	MONTH	2020	2019
1	JANUARY	0.00	0.00
2	FEBRUARY	0.00	0.00
3	MARCH	0.00	0.00
4	APRIL	0.00	69,191,365.83
5	MAY	0.00	0.00
6	JUNE	0.00	0.00
7	JULY	0.00	0.00
8	AUGUST	0.00	0.00
9	SEPTEMBER	0.00	0.00
10	OCTOBER	0.00	0.00
11	NOVEMBER	0.00	0.00
12	DECEMBER	0.00	0.00
	TOTAL	<u>0.00</u>	<u>69,191,365.83</u>

NOTE 11

DISTRIBUTION OF NON OIL REVENUE

S/N	MONTH	2020	2019
1	JANUARY	0.00	0.00
2	FEBRUARY	0.00	0.00
3	MARCH	0.00	0.00
4	APRIL	0.00	0.00
5	MAY	0.00	0.00
6	JUNE	0.00	0.00
7	JULY	0.00	0.00
8	AUGUST	0.00	0.00
9	SEPTEMBER	0.00	0.00
10	OCTOBER	357,886,374.98	0.00
11	NOVEMBER	0.00	0.00
12	DECEMBER	0.00	0.00
	TOTAL	<u>357,886,374.98</u>	<u>0.00</u>

NOTE 12

DISTRIBUTION OF N20B STABLIZATION

S/N	MONTH	2020	2019
1	JANUARY	0.00	0.00
2	FEBRUARY	0.00	0.00
3	MARCH	0.00	0.00
4	APRIL	0.00	0.00
5	MAY	0.00	0.00
6	JUNE	0.00	0.00
7	JULY	0.00	0.00
8	AUGUST	0.00	0.00
9	SEPTEMBER	0.00	0.00
10	OCTOBER	0.00	0.00
11	NOVEMBER	159,060,611.10	0.00
12	DECEMBER	0.00	0.00
	TOTAL	<u>159,060,611.10</u>	<u>0.00</u>

NOTE 13

10% IGR TO LOCAL GOVERNMENT

S/N	MONTH	2020	2019
1	JANUARY	100,000,000.00	100,000,000.00
2	FEBRUARY	100,000,000.00	100,000,000.00
3	MARCH	0.00	100,000,000.00
4	APRIL	0.00	100,000,000.00
5	MAY	0.00	100,000,000.00
6	JUNE	0.00	100,000,000.00
7	JULY	0.00	100,000,000.00
8	AUGUST	0.00	100,000,000.00
9	SEPTEMBER	0.00	100,000,000.00
10	OCTOBER	0.00	100,000,000.00
11	NOVEMBER	0.00	100,000,000.00
12	DECEMBER	0.00	100,000,000.00
	TOTAL	200,000,000.00	1,200,000,000.00

NOTE 14

DISTRIBUTION TO 33 LOCAL GOVERNMENT

S/N	MONTH	2020	2019
1	JANUARY	0.00	2,873,435,939.54
2	FEBRUARY	0.00	2,172,042,044.46
3	MARCH	0.00	1,844,649,309.27
4	APRIL	0.00	0.00
5	MAY	0.00	0.00
6	JUNE	0.00	0.00
7	JULY	0.00	0.00
8	AUGUST	0.00	0.00
9	SEPTEMBER	0.00	0.00
10	OCTOBER	0.00	0.00
11	NOVEMBER	0.00	0.00
12	DECEMBER	0.00	0.00
	TOTAL	<u>0.00</u>	<u>6,890,127,293.27</u>

NOTE 15**LOCAL GOVERNMENT MONTHLY SPECIFIC PROJECTS**

S/N	MONTH	2020	2019
1	JANUARY	0.00	0.00
2	FEBRUARY	0.00	0.00
3	MARCH	0.00	0.00
4	APRIL	134,023,747.00	0.00
5	MAY	335,733,132.50	0.00
6	JUNE	536,343,813.75	0.00
7	JULY	700,280,305.00	0.00
8	AUGUST	344,505,160.00	0.00
9	SEPTEMBER	340,308,337.84	0.00
10	OCTOBER	0.00	0.00
11	NOVEMBER	511,111,686.30	0.00
12	DECEMBER	577,390,025.09	0.00
	TOTAL	<u>3,479,696,207.48</u>	<u>0.00</u>

NOTE 16**PRIMARY EDUCATION FUND**

S/N	DETAILS	2020		2019	
1	<u>JANUARY</u>				
	Primary School Wage Bill	1,666,022,614.95		1,610,041,326.03	
	Primary School Teacher Leave Bonus for year 2015 2nd Instalment			0.00	
	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of January	250,000,000.00		0.00	
	Pension of Retired Primary School Teacher (Jan)	<u>612,730,159.32</u>	2,528,752,774.27	<u>0.00</u>	1,610,041,326.03
2	<u>FEBRUARY</u>				
	Primary School Wage Bill February	1,914,696,643.95		1,604,195,125.53	
	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of February	250,000,000.00		250,000,000.00	
	Pension of Retired Primary School Teacher (Feb)	<u>659,972,618.51</u>	2,824,669,262.46	<u>0.00</u>	1,854,195,125.53
3	<u>MARCH</u>				
	Primary School Wage Bill March	1,896,447,378.42		1,604,195,125.53	
	Primary School Teaching and Non-Teaching Staff Minimum Wage Arrears for January, 2020.	256,488,799.24		0.00	
	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of March	250,000,000.00		250,000,000.00	
	Pension of Retired Primary School Teacher (March)	<u>691,481,525.76</u>	3,094,417,703.42	<u>0.00</u>	1,854,195,125.53
4	<u>APRIL</u>				
	Primary School Wage Bill April	1,879,902,355.90		1,800,832,883.41	
	Oyo SUBEB Leave Bonus for year 2016			0.00	

	Promotion Arrears for the month of Feb & March 2019 for Primary School Teaching Staff	0.00		310,810,721.30	
	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of April	250,000,000.00		250,000,000.00	
	Pension of Retired Primary School Teacher (April)	<u>697,192,750.75</u>	2,827,095,106.65	<u>0.00</u>	2,361,643,604.71
5	<u>MAY</u>				
	Primary School Wage Bill May	1,863,287,744.55		1,784,472,261.16	
	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of May	250,000,000.00		250,000,000.00	
	Pension of Retired Primary School Teacher (May)	<u>697,324,472.41</u>	2,810,612,216.96	<u>0.00</u>	2,034,472,261.16
6	<u>JUNE</u>				
	Primary School Teaching and Non- Teaching Salary for the month of June	1,853,474,792.71		772,870,089.98	
	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of June	250,000,000.00		0.00	
	Pension of Retired Primary School Teacher (June)	<u>699,786,685.44</u>	2,803,261,478.15	<u>504,144,799.94</u>	1,277,014,889.92
7	<u>JULY</u>				
	Primary School Teaching and Non- Teaching Salary for the month of July	1,844,522,332.40		1,767,906,807.39	
	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of July	250,000,000.00		250,000,000.00	
	Pension of Retired Primary School Teacher (July)	<u>709,469,506.03</u>	2,803,991,838.43	<u>493,784,302.36</u>	2,511,691,109.75
8	<u>AUGUST</u>				
	Primary School Teaching and Non- Teaching Salary for the month of August	1,835,789,318.56		1,763,017,429.49	

	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of August	250,000,000.00		250,000,000.00	
	Pension of Retired Primary School Teacher (August)	<u>729,398,578.61</u>	2,815,187,897.17	<u>580,179,051.43</u>	2,593,196,480.92
9	<u>SEPTEMBER</u>				
	Primary School Teaching and Non- Teaching Salary for the month of September	1,828,702,618.85		1,760,450,684.52	
	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of September	250,000,000.00		250,000,000.00	
	Pension of Retired Primary School Teacher (September)	742,687,385.30		0.00	
	Primary School Teacher Leave Bonus	<u>1,091,566,283.04</u>	3,912,956,287.19	<u>602,784,346.43</u>	2,613,235,030.95
10	<u>OCTOBER</u>				
	Primary School Teaching and Non- Teaching Salary for the month of October	1,815,281,658.62		1,650,415,187.09	
	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of October	250,000,000.00		250,000,000.00	
	Oyo SUBEB Leave Bonus for year 2017			0.00	
	Pension of Retired Primary School Teacher (October)	749,144,259.46		0.00	
	Primary School Teacher Leave Bonus	<u>9,880,588.50</u>	2,824,306,506.58	<u>598,197,864.22</u>	2,498,613,051.31
11	<u>NOVEMBER</u>				
	Primary School Teaching and Non- Teaching Salary for the month of Nov.	1,808,537,565.99		1,641,299,595.23	
	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of Nov.	250,000,000.00		250,000,000.00	
	Oyo SUBEB Leave Bonus for year 2017 2nd Installment	0.00		0.00	

	Pension of Retired Primary School Teacher (Nov)	<u>754,335,841.46</u>	2,812,873,407.45	<u>602,053,607.58</u>	2,493,353,202.81
12	<u>DECEMBER</u>				
	Primary School Teaching and Non- Teaching Salary for the month of December.	1,802,509,951.85		1,637,430,601.28	
	JAAC approved deduction towards settlement of arrears of Gratuties/Pension for Retired Primary School Teachers for the month of December.	250,000,000.00		250,000,000.00	
	Pension of Retired Primary School Teacher (December)	760,910,474.76		0.00	
	Pension Arrears	211,852,420.09		0.00	
	Primary School Teaching and Non- Teaching 13th Month Salary for year.	<u>908,465,107.81</u>	3,933,737,954.51	<u>609,726,780.30</u>	2,497,157,381.58
	TOTAL		<u>35,991,862,433.24</u>		<u>23,701,651,208.62</u>

NOTE 17

TRADITIONAL RULERS MONTHLY ALLOWANCE

S/N	MONTH	2020	2019
1	JANUARY	71,135,233.94	91,028,711.03
2	FEBRUARY	71,135,233.94	82,457,316.87
3	MARCH	71,135,233.94	72,910,334.31
4	APRIL	71,135,233.94	71,135,233.94
5	MAY	71,135,233.94	71,135,233.94
6	JUNE	76,483,876.62	0.00
7	JULY	86,767,669.14	71,135,233.94
8	AUGUST	91,144,703.07	71,135,233.94
9	SEPTEMBER	115,349,866.70	71,135,233.94
10	OCTOBER	107,547,743.05	71,135,233.94
11	NOVEMBER	66,416,035.64	71,135,233.94
12	DECEMBER	68,709,922.38	71,135,233.94
		<u>968,095,986.30</u>	<u>815,478,233.73</u>

NOTE 18**PENSION & GRATUITIES FOR LOCAL GOVERNMENT STAFF**

S/N	DETAILS	2020		2019	
1	<u>JANUARY</u>				
	Pension Fund Statutory for Local Government Pensioner for the month of January	24,000,000.00		24,000,000.00	
	JAAC approved Supplimentary Deductions for Local Government Pension Board for the month of January	<u>0.00</u>	24,000,000.00	<u>352,286,360.80</u>	376,286,360.80
2	<u>FEBRUARY</u>				
	Pension Fund Statutory for Local Government Pensioner for the month of February	24,000,000.00		24,000,000.00	
	JAAC approved Supplimentary Deductions for Local Government Pension Board for the month of February	<u>0.00</u>	24,000,000.00	<u>352,286,360.80</u>	376,286,360.80
3	<u>MARCH</u>				
	Pension Fund Statutory for Local Government Pensioner for the month of March	24,000,000.00		24,000,000.00	
	JAAC approved Supplimentary Deductions for Local Government Pension Board for the month of March	<u>0.00</u>	24,000,000.00	<u>352,286,360.80</u>	376,286,360.80
4	<u>APRIL</u>				
	Pension Fund Statutory for Local Government Pensioner for the month of April	24,000,000.00		24,000,000.00	
	Additional Payment for the month of April	0.00		145,927,640.21	
	JAAC approved Supplimentary Deductions for Local Government Pension Board for the month of April	<u>0.00</u>	24,000,000.00	<u>352,286,360.80</u>	522,214,001.01
5	<u>MAY</u>				
	Pension Fund Statutory for Local Government Pensioner for the month of May	24,000,000.00		24,000,000.00	
	JAAC approved Supplimentary Deductions for Local Government Pension Board for the month of May	<u>0.00</u>	24,000,000.00	<u>484,214,001.01</u>	508,214,001.01

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

	JAAC approved pallatives towards clearing of arrears of Gratutis/ Pension of Retired Primary School Teachers	<u>0.00</u>	24,000,000.00	<u>0.00</u>	24,000,000.00
10	<u>OCTOBER</u>				
	Pension Fund Statutory for Local Government Pensioner for the month of October	24,000,000.00		24,000,000.00	
	Payment to retirees who are critically ill and some with terminal diseases	11,010,630.23		0.00	
	JAAC approved pallatives towards clearing of arrears of Gratutis/ Pension of Retired Primary School Teachers	<u>0.00</u>	35,010,630.23	0.00	24,000,000.00
11	<u>NOVEMBER</u>				
	Pension Fund Statutory for Local Government Pensioner for the month of November	24,000,000.00		24,000,000.00	
	JAAC approved Supplimentary Deductions for Local Government Pension Board for the month of October	0.00		0.00	
	JAAC approved pallatives towards clearing of arrears of Gratutis/ Pension of Retired Primary School Teachers	<u>0.00</u>	24,000,000.00	<u>0.00</u>	24,000,000.00
12	<u>DECEMBER</u>				
	Pension Fund Statutory for Local Government Pensioner for the month of December	24,000,000.00		24,000,000.00	
	JAAC approved Supplimentary Deductions for Local Government Pension Board for the month of October	<u>0.00</u>	24,000,000.00	<u>0.00</u>	24,000,000.00
	TOTAL		299,010,630.23		2,303,287,084.42

NOTE 19**LOCAL GOVERNMENT STAFF EMOLUMENT**

S/N	DETAILS	2020		2019	
1	<u>JANUARY</u>				
	Local Government Pension Board Staff Salaryfor the month of January	2,299,930.71		0.00	
	Local Government Service Commission Staff Salary for the month of January	16,961,302.22		0.00	
	Local Government Staff Emolument for the month of January	<u>1,119,346,804.89</u>	1,138,608,037.82	<u>0.00</u>	0.00
2	<u>FEBRUARY</u>				
	Local Government Pension Board Staff Salaryfor the month of February	2,651,663.51		2,002,275.96	
	Local Government Service Commission Staff Salary for the month of February	20,065,039.37		3,201,235.66	
	Local Government Staff Emolument for the month of February	<u>1,360,111,252.92</u>	1,382,827,955.80	<u>0.00</u>	5,203,511.62
3	<u>MARCH</u>				
	Local Government Pension Board Staff Salaryfor the month of March	2,651,663.54		2,017,946.54	
	Local Government Pension Board Staff Minimun wage arrears for the month of January paid in March	486,995.29		0.00	
	Local Government Service Commission Staff Salary for the month of March	17,951,190.81		3,011,586.10	
	Local Government Staff Emolument for the month of March	1,295,222,578.12		0.00	
	Local Government Staff Minimun wage arrears for the month of January paid in March	<u>129,562,142.73</u>	1,445,874,570.49	<u>0.00</u>	5,029,532.64
4	<u>APRIL</u>				

	Local Government Pension Board Staff Salaryfor the month of April	3,054,533.42		2,017,946.54	
	Local Government Service Commission Staff Salary for the month of April	15,804,215.96		2,946,713.91	
	Local Government Staff Emolument for the month of April	<u>1,289,178,158.53</u>	1,308,036,907.91	<u>1,364,586,947.26</u>	1,369,551,607.71
5	<u>MAY</u>				
	Local Government Pension Board Staff Salaryfor the month of May	3,054,533.42		2,033,475.90	
	Local Government Service Commission Staff Salary for the month of May	16,019,914.15		2,995,892.73	
	Local Government Staff Emolument for the month of May	<u>1,292,702,138.61</u>	1,311,776,586.18	<u>1,364,586,947.26</u>	1,369,616,315.89
6	<u>JUNE</u>				
	Local Government Service Commission Staff Salary for the month of June	12,401,098.86		3,014,331.39	
	Local Government Pension Board Staff Salaryfor the month of June	3,005,424.50		1,991,459.56	
	Local Government Staff Emolument for the month of June	<u>1,424,018,099.27</u>	1,439,424,622.63	<u>0.00</u>	5,005,790.95
7	<u>JULY</u>				
	Local Government Staff Emolument for the month of July	1,393,209,271.70		1,176,378,427.71	
	Local Government Service Commission Staff Salary for the month of July	14,461,278.19		3,185,490.93	
	Local Government Service Commission Staff Leave Bonus	0.00		2,341,961.69	
	Local Government Pension Board Staff Salaryfor the month of July	<u>3,038,999.01</u>	1,410,709,548.90	<u>2,010,834.19</u>	1,183,916,714.52
8	<u>AUGUST</u>				
	Local Government Staff Emolument for the month of August	1,388,513,402.14		1,178,943,466.10	
	Local Government Service Commission Staff Salary for the month of August	15,190,783.85		3,612,816.61	

	Local Government Service Commission Staff Leave Bonus August	0.00		1,501,195.65	
	Local Government Pension Board Staff Salaryfor the month of August	<u>3,042,261.07</u>	1,406,746,447.06	<u>2,110,482.66</u>	1,186,167,961.02
9	<u>SEPTEMBER</u>				
	Local Government Staff Emolument for the month of September	1,286,134,738.58		1,146,037,134.21	
	Local Government Service Commission Staff Salary for the month of September	19,224,977.79			
	Local Government Pension Board Staff Salaryfor the month of September	<u>3,041,383.41</u>	1,308,401,099.78	<u>2,113,264.22</u>	1,148,150,398.43
10	<u>OCTOBER</u>				
	Local Government Staff Emolument for the month of October	1,375,380,104.07		1,140,333,189.25	
	Local Government Service Commission Staff Salary for the month of October	17,924,623.84		0.00	
	Local Government Pension Board Staff Salaryfor the month of October	5,084,253.51		<u>2,113,264.22</u>	1,142,446,453.47
	Adhoc Staff Allowance	<u>61,689,000.00</u>	1,460,077,981.42		
11	<u>NOVEMBER</u>				
	Local Government Staff Emolument for the month of Nov	1,363,898,162.82		1,117,793,420.62	
	Local Government Pension Board Staff Salaryfor the month of Nov	3,054,673.89		2,268,220.36	
	Local Government Service Commission Staff Salary for the month of November	11,069,339.28		0.00	
	Payment of Salary Arrears to (Seven) Local Government	<u>0.00</u>	1,378,022,175.99	<u>473,305,147.22</u>	1,593,366,788.20
12	<u>DECEMBER</u>				
	Local Government Staff Emolument for the month of December	1,373,822,370.82		1,118,594,118.91	
	Local Government Service Commission Staff Salary for the month of December	11,451,653.73		0.00	

Local Government Pension Board Staff Salary for the month of December	3,054,673.89		2,268,220.36	
Local Govt Pension Leave Bonus Arrears for year 2019	132,157,005.27		0.00	
Local Govt Pension Leave Bonus Arrears for year 2020	301,811,033.38		0.00	
13th Month Salary of Local Government Staff	536,286,042.18		0.00	
13th Month Salary of Local Government Pension Board Staff	<u>1,664,222.04</u>	2,360,247,001.31	<u>0.00</u>	1,120,862,339.27
TOTAL		<u>17,350,752,935.29</u>		<u>9,008,455,074.45</u>

NOTE 20
RUNNING COST

S/N	DETAILS	2020		2019	
1	<u>JANUARY</u>				
	Local Government Pension Board Running Cost for the month of January	100,000.00		100,000.00	
	Running Cost General for the month of January	<u>0.00</u>	100,000.00	<u>300,000.00</u>	400,000.00
2	<u>FEBRUARY</u>				
	Local Government Pension Board Running Cost for the month of February	100,000.00		100,000.00	
	Running Cost General for the month of February	<u>0.00</u>	100,000.00	<u>300,000.00</u>	400,000.00
3	<u>MARCH</u>				
	Local Government Pension Board Running Cost for the month of March	100,000.00		100,000.00	
	Running Cost General for the month of March	0.00		300,000.00	
	IBEDC outstanding bill used by Ibadan North East Local Govt.	567,584.68		0.00	
	printing of 12 bookelet of Marriage Certicate, 4000 pieces of file jacket and fueling of 135 KVA Generator	550,000.00		0.00	
	Payment to facilitate moving & entertainment of the 2019 batch B stream II NYSC from orientation camp by	<u>180,000.00</u>	1,397,584.68	0.00	400,000.00
4	<u>APRIL</u>				
	Local Government Pension Board Running Cost for the month of April	100,000.00		100,000.00	100,000.00
	Continuous Running of Local Government Councils	<u>96,754,000.00</u>	96,854,000.00		
5	<u>MAY</u>				
	Local Government Pension Board Running Cost for the month of May	<u>100,000.00</u>	100,000.00	100,000.00	100,000.00
6	<u>JUNE</u>				

	Local Government Pension Board Running Cost for the month of June	100,000.00		0.00	
	Security, General Administration, Environmental Issue, Health Matter, Routine Immunisation and Health Consumable for the month of June	0.00		96,754,000.00	
	Printing of Sundry Pension Document to take care of the retired Local Government Staff & Primary School Teaching and Non- Teaching Staff	<u>0.00</u>	100,000.00	<u>2,791,650.00</u>	99,545,650.00
7	<u>JULY</u>				
	Local Government Pension Board Running Cost for the month of July	100,000.00		100,000.00	
	Assistance to National Population Commission (NPC) Enumeration Area Demarcation Exercise	0.00		3,381,000.00	
	Security, General Administration, Environmental Issue, Health Matter, Routine Immunisation and Health Consumable for the month of July	<u>0.00</u>	100,000.00	<u>96,754,000.00</u>	100,235,000.00
8	<u>AUGUST</u>				
	Local Government Pension Board Running Cost for the month of August	100,000.00		100,000.00	
	Local Government Service Commission Running Cost for the month of August	0.00		21,721,464.39	
	Security, General Administration, Environmental Issue, Health Matter, Routine Immunisation and Health Consumable for the month of August	<u>0.00</u>	100,000.00	<u>96,754,000.00</u>	118,575,464.39
9	<u>SEPTEMBER</u>				
	Local Government Service Commission Running Cost for the month of September	0.00		21,152,485.54	
	Local Government Pension Board Running Cost for the month of September	100,000.00		100,000.00	
	Printing of Document to Review the activities of Local Government	0.00		31,030,680.60	

	Flag of Ceremony of Distribution of Relief Material at Atisbo & Irepo Local Government Areas	0.00		1,100,000.00	
	Security, General Administration, Environmental Issue, Health Matter, Routine Immunisation and Health Consumable for the month of September	<u>0.00</u>	100,000.00	<u>96,754,000.00</u>	150,137,166.14
10	<u>OCTOBER</u>				
	Local Government Service Commission Running Cost for the month of October	0.00		21,299,444.96	
	Local Government Pension Board Running Cost for the month of October	100,000.00		100,000.00	
	Flag of Ceremony of Oyo State Agric-Mini Industrial Park and Empowerment Scheme	0.00		607,500.00	
	Provision of Security and other logistics toward the visitation of His Excellency to Inukan	<u>0.00</u>	100,000.00	<u>500,000.00</u>	22,506,944.96
11	<u>NOVEMBER</u>				
	Local Government Service Commission Running Cost for the month of November	0.00		20,716,037.82	
	Local Government Pension Board Running Cost for the month of November	100,000.00		100,000.00	
	Security, General Administration, Environmental Issue, Health Matter, Routine Immunisation and Health Consumable for the month of November	<u>0.00</u>	100,000.00	<u>96,754,000.00</u>	117,570,037.82
12	<u>DECEMBER</u>				
	Local Government Service Commission Running Cost for the month of December	0.00		20,424,512.76	
	Local Government Pension Board Running Cost for the month of December	100,000.00		100,000.00	20,524,512.76
	Fund for the commencement of year 2021 Treasury Board meeting of Local Governments	<u>3,229,000.00</u>	3,329,000.00		
	TOTAL		102,480,584.68		630,494,776.07

NOTE 21**CAPITAL EXPENDITURE**

DETAILS		2020		2019	
1	<u>JANUARY</u>				
	Aleutia Medical Service Limited	0.00	0.00	<u>1,980,000.00</u>	1,980,000.00
2	<u>FEBRUARY</u>				
	Aleutia Medical Service Limited	0.00		0.00	
	Construction of an Ultra Modern Secretarial Complex for the Local Government staff pension Board	<u>495,000,000.00</u>	495,000,000.00	<u>1,980,000.00</u>	1,980,000.00
3	<u>MARCH</u>				
	Aleutia Medical Service Limited	0.00		1,980,000.00	
	Renovation of Local Govt. Doctors quarters by Oyo West Local Govt.	1,909,791.25		0.00	
	Renovation of Odo-Ona Primary Health Centre and provision of Windows to the health facility by Ibadan West LCDA	542,300.00		0.00	
	Logistics assistance on the commencement of phase 9 Enumeration Area Demarcation exercise in Ona-Ara Local Govt.	6,000,000.00		0.00	
	Logistics assistance to facilitate Enumeration Area Demarcation exercise in Iseyin Local Govt.	<u>7,000,000.00</u>	15,452,091.25	<u>1,980,000.00</u>	1,980,000.00
4	<u>APRIL</u>				
	Aleutia Medical Service Limited	0.00	0.00	<u>0.00</u>	0.00
5	<u>MAY</u>				
	Aleutia Medical Service Limited	0.00		0.00	
	Procurement and Installation of 2500KVA/33KV Transforma at Igbojaye, Itesiwaju Local Government	<u>13,270,875.00</u>	13,270,875.00	<u>0.00</u>	0.00
6	<u>JUNE</u>				
	Aleutia Medical Service Limited	0.00		0.00	
	Construction of 0.6M X 0.6 X 220M rubble stone U-drain to control erosion at palace of otamokun, Ogo Oluwa Local Govt.	5,185,800.00		0.00	

	Construction of reinforce Concrete retaining wall & drainage to salvage box culvert at Otepa River, Tapa, Ibarapa North Local Govt.	9,111,162.50		0.00	
	Reconstruction of 3.0M X 4.0M Single cell box culvert and retaining wall at Imodi river along Itasa to Budo Musa road in Iwajowa Local Govt.	27,945,060.00		0.00	
	Asphaltic patching of patholes within the 33 Local Govts. In the State	<u>749,100,000.00</u>	791,342,022.50	<u>0.00</u>	0.00
7	<u>JULY</u>				
	Aleutia Medical Service Limited	0.00		0.00	
	Painting, Reconstruction of all gates, Drilling of Boreholes with overhead Tanks & Bush Clearing at Muslims Praying Ground (Yidi Agodi, Ibadan North East Local Govt.)	<u>8,147,135.00</u>	8,147,135.00	<u>0.00</u>	0.00
8	<u>AUGUST</u>				
	Aleutia Medical Service Limited	0.00		0.00	
	Reconstruction of collapsed bridge at Olu Afolabi Area, Oyo East Local Govt.	9,652,972.97			
	Reconstruction of burnt Akesan Market Oyo, Oyo East Local Govt.	234,515,046.00			
	Patching of pot holes from Molete St., Tam oil Station, St. David High Schol, along Eyin Grammar Molete road to Ajet Juction in Ibadan South LCDA	10,017,837.00			
	Procurement & Installation of 3 Transformers for Ado Awaye, Agelu-Jerusalem Akinlabi & Ogboolasa.	<u>23,118,198.50</u>	277,304,054.47		
9	<u>SEPTEMBER</u>				
	Aleutia Medical Service Limited	<u>0.00</u>	0.00	<u>0.00</u>	0.00
10	<u>OCTOBER</u>				
	Aleutia Medical Service Limited	0.00		0.00	
	Reconstruction of Apake/ Polaris Bank PLC Oja Tuntun Junction (1KM) road along Ogbomoso-Ilorin roaf at Ogbomoso North Local Govt.	41,115,567.57		0.00	

	Payment of 2nd Tranche which stand as balance of 50% of total cost for Reconstruction of burnt Akesan Market in Oyo East Local Govt.	<u>156,343,364.00</u>	197,458,931.57	<u>0.00</u>	0.00
11	<u>NOVEMBER</u>				
	Aleutia Medical Service Limited	0.00		0.00	
	Construction of 6 prototype Mini Stadia & 4 practicing pitches across the State	1,254,000,000.00		0.00	
	Execution of various Development project at Jonku Market, Iwo road, Ibadan North East.	<u>152,081,470.20</u>	1,406,081,470.20	<u>0.00</u>	0.00
12	<u>DECEMBER</u>				
	Aleutia Medical Service Limited	0.00		0.00	
	Procurement of Pick-Up Van for each 33 Local Government Area	0.00		439,560,000.00	
	Construction of the ultra modern main secretariat of the Local Govt. Service Commission, Training Scholl & Pension Board	165,000,000.00		0.00	
	Procurement of 396 Motorcycles in support of Amotekun Security operations with a view to strengthen the security of the State	<u>159,558,300.00</u>	324,558,300.00	<u>0.00</u>	439,560,000.00
	TOTAL		<u>3,528,614,879.99</u>		<u>445,500,000.00</u>

NOTE 22**TRAINING FUND**

S/N	DETAILS	2020	2019
1	<u>JANUARY</u> Local Government Service Commission 1% Training Fund for the month of January	33,922,604.44	0.00
2	<u>FEBRUARY</u> Local Government Service Commission 1% Training Fund for the month of February	40,130,078.74	0.00
3	<u>MARCH</u> Local Government Service Commission 1% Training Fund for the month of March	35,902,381.61	0.00
4	<u>APRIL</u> Local Government Service Commission 1% Training Fund for the month of April	31,608,431.92	0.00
5	<u>MAY</u> Local Government Service Commission 1% Training Fund for the month of May	32,039,828.29	0.00
6	<u>JUNE</u> Local Government Service Commission 1% Training Fund for the month of June	24,802,197.72	0.00
7	<u>JULY</u> Local Government Service Commission 1% Training Fund for the month of July	28,922,556.38	0.00
8	<u>AUGUST</u> Local Government Service Commission 1% Training Fund for the month of August	30,381,567.69	43,442,929.78
9	<u>SEPTEMBER</u> Local Government Service Commission 1% Training Fund for the month of September	38,449,955.57	42,304,971.09
10	<u>OCTOBER</u> Local Government Service Commission 1% Training Fund for the month of October	35,849,247.68	42,598,889.91
11	<u>NOVEMBER</u>		

	Local Government Service Commission 1% Training Fund for the month of November	22,138,678.55	41,432,075.63
12	<u>DECEMBER</u>		
	Local Government Service Commission 1% Training Fund for the month of December	22,903,307.46	40,849,025.52
	TOTAL	377,050,836.05	210,627,891.93

NOTE 23

CONSULTANCY FEE

	DETAILS	2020	2019
	<u>FEBRUARY</u> Deductions in respect of 33 Local Government case (in suit nos. FHC ABJ/CS/16/2017 & 1/347/19/OYSHC	0.00	49,500,000.00
	TOTAL	<u>0.00</u>	49,500,000.00

NOTE 24

AUDIT FEE

	DETAILS	2020	2019
	<u>MAY</u> Verification of Excess Crude oil executed project in 33 Local Government Areas	2,518,000.00	0.00
	TOTAL	<u>2,518,000.00</u>	0.00

NOTE 25**SEVERANCE ALLOWANCE FOR EX-POLITICAL FUNCTIONARIES
THAT SERVED IN THE L.G BETWEEN 2004-2007 AND 2007-2010**

S/N		2020	2019
1	JANUARY	0.00	0.00
2	FEBRUARY	0.00	0.00
3	MARCH	0.00	0.00
4	APRIL	0.00	0.00
5	MAY	0.00	0.00
6	JUNE	60,908,509.76	0.00
7	JULY	58,297,863.05	0.00
8	AUGUST	0.00	0.00
9	SEPTEMBER	50,030,431.11	0.00
10	OCTOBER	0.00	0.00
11	NOVEMBER	88,121,498.19	0.00
12	DECEMBER	0.00	0.00
	TOTAL	257,358,302.11	0.00

NOTE 26**HEALTH**

S/N	DETAILS	2020		2019	
1	<u>March</u> Support to National Drug Law Enforcement Agency for the destruction of farm land by Oluyole Local Govt. Payment to exhume Corpse at the illegal detention Camp at Ojoo Ibdada Akinyele South LCDA	500,000.00		0.00	
		<u>312,000.00</u>	812,000.00	<u>0.00</u>	0.00
2	<u>May</u> Corona Virus Epidemic Preparedness and response at the LGA level	<u>33,000,000.00</u>	33,000,000.00	<u>0.00</u>	0.00
3	<u>September</u> Basket fund for effective Primary Health Care Service Delivery in the State	<u>1,650,000,000.00</u>	1,650,000,000.00	<u>0.00</u>	0.00
	TOTAL		<u>1,683,812,000.00</u>		<u>0.00</u>

NOTE 27**BANK CHARGES**

S/N	MONTH	2020	2019
1	JANUARY	2,951.99	18,480.00
2	FEBRUARY	11,602.47	5,092.65
3	MARCH	3,378.69	6,562.50
4	APRIL	7,951.01	6,720.00
5	MAY	7,843.60	4,725.00
6	JUNE	7,041.86	1,670.00
7	JULY	11,627.04	7,967.50
8	AUGUST	6,303.42	8,549.90
9	SEPTEMBER	6,241.95	12,199.90
10	OCTOBER	5,720.47	5,754.21
11	NOVEMBER	8,996.19	8,177.50
12	DECEMBER	5,141.79	17,047.22
	TOTAL	84,800.48	102,946.38

NOTE 28
BAIL-OUT

S/N	MONTH	2020	2019
1	JANUARY	83,688,581.46	83,688,581.46
2	FEBRUARY	83,688,581.46	83,688,581.46
3	MARCH	83,688,581.46	83,688,581.46
4	APRIL	83,688,581.46	83,688,581.46
5	MAY	83,688,581.46	83,688,581.46
6	JUNE	0.00	83,688,581.46
7	JULY	0.00	83,688,581.46
8	AUGUST	0.00	83,688,581.46
9	SEPTEMBER	0.00	83,688,581.46
10	OCTOBER	0.00	83,688,581.46
11	NOVEMBER	0.00	83,688,581.46
12	DECEMBER	0.00	83,688,581.46
	TOTAL	<u>418,442,907.30</u>	<u>1,004,262,977.52</u>

NOTE 29**BIOMETRIC CONTRACT FUND**

S/N	DETAILS	2020		2019	
1	<u>FEBRUARY</u>				
2	DTA/Logistic for LGSPB Staff attached to centres of Biometric verification exercise for the month of February	<u>0.00</u>	0.00	314,000.00	
	Audit verification & Biometric enrolment of serving and Retired Primary School Teaching & Non- Teaching staff & Retired Local Government Staff	<u>0.00</u>	0.00	<u>109,453,575.00</u>	109,767,575.00
3	<u>JUNE</u>				
	Advert Placement on Physical Identification Exercise of the Retired Primary School Teaching & Non- Teaching Staff to be pay rolled	<u>0.00</u>	0.00	<u>116,600.00</u>	116,600.00
	TOTAL		<u>0.00</u>		109,884,175.00

NOTE 30

SCHOLARSHIP FUND

S/N	DETAILS	2020	2019
1	<u>January</u> Deduction in respect of Sponsoring of (5 Students per Local Government in Oyo State Technical University)	808,289,625.00	90,447,562.50
2	<u>March</u> Deduction in respect of Sponsoring of (5 Students per Local Government in Oyo State Technical University)	0.00	111,790,250.00
	TOTAL	<u>808,289,625.00</u>	<u>202,237,812.50</u>

NOTE 31**LGCS PRIMARY DEDUCTION**

S/N	MONTH	2020	2019
1	JANUARY	0.00	0.00
2	FEBRUARY	0.00	0.00
3	MARCH	0.00	0.00
4	APRIL	0.00	0.00
5	MAY	0.00	0.00
6	JUNE	0.00	0.00
7	JULY	0.00	0.00
8	AUGUST	0.00	0.00
9	SEPTEMBER	218,693,752.53	0.00
10	OCTOBER	218,693,752.53	0.00
11	NOVEMBER	218,693,752.53	0.00
12	DECEMBER	218,693,752.53	0.00
	TOTAL	874,775,010.12	0.00