

IBARAPA EAST LOCAL GOVERNMENT,

ERUWA



YEAR 2021

**GENERAL PURPOSE FINANCIAL
STATEMENT**

IBARAPA EAST LOCAL GOVERNMENT, ERUWA
2021 GENERAL PURPOSE FINANCIAL STATEMENTS
STATEMENT OF FINANCIAL RESPONSIBILITIES

These Financial Statements have been prepared by the Director of Finance and Supplies of Ibarapa East Local Government Council in accordance with the provisions of the Finance (Control Management Act 1958) as amended. The Financial Statements comply with the provision of International Public Sector Accounting Standards as well as generally Accepted Accounting Practice.


The Director of Finance and Supplies is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within Statutory Authority and properly record the use of all public financial resources by the Local Government Council. To the best of my knowledge, this system of internal control has operated adequately, throughout the reporting periods.



.....
Adediran Adebayo O.


30/3/2022
.....
Date

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion, these financial statement fairly reflect the financial position of Local Government as at 31st December, 2021 and its operation for the year ended on that date.


.....
Adediran Adebayo O.
Director of Finance and Supplies
30/3/2022
.....
Date


.....
Alh. Babalola Wasiu Bolade
Head of Local Government
Administration
30/03/2022
.....
Date


.....
30/03/2022
.....
Hon. Obalowo Olugbenga
Executive Chairman

IBARAPA EAST LOCAL GOVERNMENT, ERUWA
2021 GENERAL PURPOSE FINANCIAL STATEMENTS
STATEMENT OF ACCOUNTING POLICIES

The Financial Statements were prepared in line with International Public Sector Accounting Standards (IPSAS) Cash basis. The accounts complied with the provisions of the financial Memoranda, Public Finance (Control and Management) Act 1958 as amended, Local Government Administration Law 2001 of Oyo State and Other relevant legislations.

BASIS OF ACCOUNTING: IPSAS CASH BASIS was adopted for all the transactions recorded.

- A. **ASSETS** were represented by Cash and Cash Equivalents captioned under Current Assets. The Liabilities for Current Liabilities comprise of Deposits and Payable Account while Non-Current Liability is Public Fund (**GENERAL REVENUE BALANCE**).
- B. Deposits outstanding balances were stated as at 31/12/2021)
- C. Taxes were recognized and charged accordingly most especially PAYE on salary.
- D. The Local Government Receivables (Advance) Balance continues to increase as there was no significant reimbursement from Local Government Service Pension board in the year under review to offset the outstanding balance of Pension Allowance paid to Pensioners on behalf of the Board.
- E. There was no appreciable increase in the amount stated in the Stabilization Account compares to previous year as Local Government received any specific amount on her Statutory Allocation throughout the year under review. There was an official approval to invest the fund in any yielding Financial Instrument in order to yield interest, which the Local Government had complied with.

IBARAPA EAST LOCAL GOVERNMENT, ERUWA, OYO STATE, NIGERIA
STATEMENT NO 2
STATEMENT OF FINANCIAL POSITION (ASSETS AND LIABILITIES)
AS AT 31ST DECEMBER, 2021.

CODE	DESCRIPTION	NOTES	2021 #	2021 #	2020 #	2020 #
	ASSETS					
	CURRENT ASSETS					
	Cash and cash Equivalent	1	63,590,251.03		42,499,767.49	
	Stabilization Account	2	8,605,694.20		88,290,067.58	
	Receivables (Advance)	3	342,891,712.19		270,697,130.76	
	Prepayment		0		0	
	NON CURRENT ASSETS					
	Investment (fixed deposit Acct)	4	80,361,615.90		84,100,779.84	
	Loans Granted		0		0	
	Investment Property		0		0	
	Intangible Assets		0		0	
	TOTAL ASSETS			495,449,273.32		485,587,745.67
	LIABILITIES					
	CURRENT LIABILITIES					
	Payables (deposit)	5	17,052,310.49		25,118,989.73	
	Loans and debt (Short Term)		0		0	
	Accrued Expenses		0		0	
	NON CURRENT LIABILITIES					
	CRF Balance		0		0	
	TOTAL LIABILITIES (B)			{17,052,310.49}		{25,118,989.75}
	NET ASSETS (A-B)			478,396,962.83		460,468,755.94
	NET ASSETS/EQUITY					
	Operating Surp. for the year			208,973,804.51		269,423,158.32
	Operating Surplus b/f			269,423,158.32		191,045,597.62
	TOTAL NET ASSET/EQUITY			478,396,962.83		460,468,755.94

IBARAPA EAST LOCAL GOVERNMENT, ERUWA, OYO STATE, NIGERIA
STATEMENT NO. 1
STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2021

		2021 (N)	2021 (N)	2020 (N)	2020 (N)
ECONOMIC CODE	CASHFLOW FROM OPERATING ACTIVITIES				
	INFLOWS				
11010101	Statutory Revenue	6	1,034,942,642.67	697,215,029.60	
1200101	Direct Taxes	7	324,900.00	161,820.00	
120201	Licences, Fines, Royalty, Fees e.t.c	8	4,779,382.00	6,004,493.25	
120207	Earnings & Sales	9	3,934,200.00	6,970,900.00	
12020803	Rent of Government Properties	10	8,185,000.00	805,700.00	
120212	Interest and Repayment General	11	181,187.90	764,815.64	
120213	Re-imbursment	12	4,202,245.33	4,619,707.80	
	Other Income	13	21,757,655.10		
	Total Inflows from Operating Activities		1,078,307,213.00		716,542,466.29
	OUTFLOWS				
21010101	Personnel Emmoluments	14	440,209,440.83	374,289,595.25	
2202	Overheads	15	255,096,680.26	73,044,741.32	
22080102	Contribution to Pension Scheme (LG Teachers)	16	174,027,287.40	165,103,247.20	
12021210	Interest Payment		0	0	0
	Total Outflow from Operating Activities		869,333,408.49		612,437,583.77
	NET Cashflow from Operating Activities		208,973,804.51		104,104,882.52
	CASHFLOW FROM INVESTING ACTIVITIES				
70112044	Purchase/Construction of Assets	17	186,836,002.97	244,944,929.01	
	NET CASHFLOW from Investing Activities		(186,836,002.97)		(244,944,929.01)
	CASHFLOW FROM FINANCIAL ACTIVITIES				
	Repayment of Loans		0		0
	NET Cashflow from Financing Activities		0	0	0
	Net Cashflow from All Activities		22,137,801.54		(140,840,046.49)
	Cash & Cash Equivalent as at 1/1/2021		41,452,449.49		182,292,495.98
	Cash & Cash Equivalent as at 31/12/2021	18	63,590,251.03		41,452,449.49

IBARAPA EAST LOCAL GOVERNMENT, ERUWA
STATEMENT OF FINANCIAL PERFORMANCE (INCOME AND EXPENDITURE) FOR THE YEAR ENDED 31ST DECEMBER, 2021

ACTUAL YEAR 2020	PARTICULARS	NOTES	ACTUAL YEAR 2021 (N)	FINAL BUDGET YEAR 2021 (N)	ORIGINAL BUDGET YEAR 2021 (N)	SUPPLEMENTARY BUDGET YEAR 2021 (N)	VARIANCE ON BUDGET YEAR 2021 (N)
	INCOME						
813,845,506.17	Statutory Allocation	6	1,034,942,642.67	1,231,105,223.00	1,231,105,223.00	0.00	196,162,580.83 (A)
138,910.00	Tax Revenue	7	324,900.00	950,000.00	950,000.00	0.00	625,100.00 (A)
23,958,267.38	Non Tax Revenue	8	43,039,670.33	106,690,800.00	106,690,800.00	0	63,651,079.67 (A)
0	Aids and Grants		0	0	0	0	0
0	Other Capital Receipts		0.00	5,000,000.00	5,000,000.00	0	5,000,000.00(A)
837,142,683.55	TOTAL REVENUE (A)		1,078,307,213.00	1,343,746,023.00	1,343,746,023.00	0	265,438,760.00(A)
	EXPENDITURE						
352,658,823.85	Salaries & Wages	14	440,209,440.83	637,494,206.66	637,494,206.66	0.00	197,284,765.83 (F)
85,194,959.72	Overhead Cost	15	255,096,680.26	263,469,113.91	263,469,113.91	0.00	8,372,433.65 (F)
165,103,247.00	Other Expenses (LG Teachers Pension)	16	174,027,287.40	200,000,000.00	200,000,000.00	0	25,972,712.60 (F)
602,957,030.57	TOTAL EXPENDITURE (B)		(869,333,408.49)	(1,100,963,320.57)	(1,100,963,320.57)	0	231,629,912.08 (F)
234,985,652.98	Surplus/Deficit (A - B)		208,973,804.51	242,782,702.43	242,782,702.43	0	33,808,847.92 (A)

KEY:

A = ADVERSE VARIANCE

B = FAVOURABLE VARIANCE

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IBARAPA EAST LOCAL GOVERNMENT, ERUWA

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

ACTUAL YEAR 2020	DESCRIPTION	NOTES	ACTUAL 2021 (₦)	FINAL BUDGET 2021 (₦)	INITIAL BUDGET 2021 (₦)	SUPPLEMENTARY BUDGET (IF ANY) 2021 (₦)	VARIANCE ON BUDGET 2021 (₦)
	INCOME						
0.00	Opening Balance		0	0.00	0.00	0.00	
813,845,506.17	Statutory Allocation		1,034,942,642.67	1,231,105,223.00	1,231,105,223.00	0.00	196,162,580.33(A)
138,910.00	Direct Taxes		324,900.00	950,000.00	950,000.00	0.00	625,100.00(A)
7,138,874.25	Licences, Fine & Fees		4,779,382.00	45,670,800.00	45,670,800.00	0.00	40,891,418.00(A)
7,799,800.00	Sales and Earnings		3,934,200.00	32,470,000.00	32,470,000.00	0.00	28,535,750.00(A)
0.00	Rent on Government Properties		8,185,000.00	50,000.00	50,000.00	0.00	8,135,000.00(F)
4,129,378.58	Investment Income		0.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00(A)
271,106.55	Interest Earned		181,187.90	18,000,000.00	18,000,000.00	0.00	17,818,812.10(A)
4,619,708.00	Re-imbusement		4,202,245.33	5,000,000.00	5,000,000.00	0.00	797,754.67(A)
0.00	Other Revenue		21,757,655.10	1,343,746,023.00	1,343,746,023.00	0.00	1,321,988,367.90(A)
837,942,683.55	Total Income (A)		1,078,307,213.00	1,343,746,023.00	1,343,746,023.00	0.00	265,428,759.94(A)
	EXPENDITURE						
352,658,823.85	Personnel Cost		440,209,440.83	637,494,206.66	637,494,206.66	0.00	197,284,765.83(F)
85,194,959.72	Overhead Cost		255,096,680.26	263,469,113.91	263,469,113.91	0.00	8,372,433.65(F)
165,103,247.00	LG Contribution to Pension Scheme		174,027,287.40	200,000,000.00	200,000,000.00	0.00	25,972,712.60(F)
0.00	Other Deduction		0	0	0	0.00	0
602,957,030.57	Total Expenditure (B)		(869,333,408.49)	1,100,963,320.57	1,100,963,320.57	0.00	231,629,912.08(F)
234,985,652.98	Operating Balance (A - B)		208,973,804.51	242,782,702.43	242,782,702.43	0.00	33,808,847.92(A)
	Transfer to CDF		208,973,804.51			0.00	
	Balance C/F		0.00			0.00	
	TOTAL		208,973,804.51				

IBARAPA EAST LOCAL GOVERNMENT, ERUWA
STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND (CDF) FOR THE YEAR ENDED 31ST DECEMBER, 2021

ECONOMIC CODE	DESCRIPTION	NOTES	ACTUAL 2021 (₦)	FINAL BUDGET 2021 (₦)	INITIAL BUDGET 2021 (₦)	SUPPLEMENTARY BUDGET 2021 (₦)	VARIANCE ON BUDGET 2021 (₦)
	Opening Balance		24,463,200.71				
	Transfer from CRF		208,973,804.51				
	Total Capital Receipts (A)		233,437,005.22				
	LESS CAPITAL EXPENDITURE						
	The Council		0.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00 (F)
12500100100	Administrative Sector		3,968,740.00	88,300,000.00	88,300,000.00	0.00	84,531,260.00(F)
01100100100	Office of the Chairman		33,500.00	8,800,000.00	8,800,000.00	0.00	8,766,500.00(F)
	Secretary to the Local Govt.		0.00	6,850,000.00	6,850,000.00	0.00	6,850,000.00(F)
021500100100	Agric & Natural Resources		3,732,500.00	1,730,000.00	1,730,000.00	0.00	2,062,500.00(A)
	Internal Audit		0	1,060,000.00	1,060,000.00	0.00	1,060,000.00(F)
02200300100	Budget, Planning, Research & Statistics		0	3,960,000.00	3,960,000.00	0.00	3,960,000.00(F)
055100300100	Education and Social Services		114,361,700.00	281,400,000.00	281,400,000.00	0.00	167,038,300.00(F)
053500100100	Environmental Health Services		9,211,000.00	18,450,000.00	18,450,000.00	0.00	9,239,000.00(F)
02200100100	Finance and Supplies		16,542,877.97	7,650,000.00	7,650,000.00	0.00	8,892,877.97(A)
011100300100	Primary Health Care		1,777,000.00	19,270,000.00	19,270,000.00	0.00	17,493,000.00(F)
052100100100	Works and Housing		37,208,685.00	634,762,702.00	634,762,702.00	0.00	597,554,017.00(F)
	Total Capital Expenditure (B)		186,836,002.97	1,073,532,702.00	1,073,532,702.00	0.00	886,696,699.03(F)
	BALANCE C/F		46,601,002.25				

IBARAPA EAST LOCAL GOVERNMENT, ERUWA
GENERAL PURPOSE FINANCIAL STATEMENT FOR YEAR 2021

NOTES TO THE ACCOUNTS

NOTE 1: ANALYSIS OF CASH AND CASH EQUIVALENT AS AT 31ST DECEMBER, 2021

	CASH BALANCE	BANK BALANCE	TOTAL
Ibarapa East Local Govt.	58.10	61,938,130.60	61,938,188.70
Ibarapa North-East LCDA	2,694.63	1,649,367.70	1,652,062.33
			63,590,251.03

NOTE 2: ANALYSIS OF STABILIZATION ACCOUNT

	BANK	ACCOUNT NO.	AMOUNT (R)
Ibarapa East Local Government	Polaris	4040027909	4,197,187.74
Ibarapa North-East L.C.D.A.	Union	0091417740	4,408,506.46
TOTAL			8,605,694.20

NOTE 3: ANALYSIS OF RECEIVABLES (ADVANCES) AS AT 31ST DECEMBER, 2021

The Local Government receivables (Advances) balance continues to increase as there was no significant reimbursement from the Local Government Staff Pension Board as at 31st December, 2021 to offset the outstanding balance of pension allowances paid to pensioners on behalf of the Local Government Staff Pension Board :

Balance B/F 1/1/2021	281,469,993.28
Payment of Year 2021 Pension Allowance	57,459,347.24
	338,929,340.52
Less Reimbursement during the year	4,202,245.33
	334,727,095.19
Balance due from LGSPB	8,164,617.00
Add Staff Car Refurbishing Loan (Outstanding)	8,164,617.00
Balance as at 31/12/2021	N342,891,712.19

NOTE 4: ANALYSIS OF INVESTMENT (BANK DEPOSIT)

	BANK	ACCOUNT NO.	AMOUNT (R)
Ibarapa East Local Govt.	POLARIS	0071182384	45,361,615.90
Ibarapa North-East LCDA	UNION		35,000,000.00
			N80,361,615.90

NOTE 3 (B)**SUMMARY OF STAFF ADVANCE AS AT 31ST DECEMBER, 2021 (CAR REFURBISHING LOAN)**

1	Jolaoso Christianah	128,668.00
2	Babayemi Waheed	64,007.00
3	Tijani Dauda	61,900.00
4	Adediran Ifeolu	36,450.00
5	Moyofola Funke	95,220.00
6	Animasaun S. O.	52,060.00
7	Oyediran Alice	51,700.00
8	Adeniji A. O.	94,900.00
9	Adedigba A. O.	23,100.00
10	Akinyemi Isiaka	46,577.00
11	Oladeji Bunmi	79,200.00
12	Olayanju Lukmon	102,611.00
13	Oladepo S. A.	67,209.00
14	Olanrele Oluyemisi	68,440.00
15	Adelakun Iyabo	116,820.00
16	Olayanju Abimbola	55,540.00
17	Adenike Oke	125,480.00
18	Rebecca Adedoja	47,574.00
19	Olalere Funmilola	60,520.00
20	Lamidi M. O.	113,220.00
21	Elizabeth Iroko	64,229.00
22	Babalola I. O.	74,140.00
23	Mustapha I. O.	144,000.00
24	Olanrewaju W. G.	220,000.00
25	Folasade Olawoore	57,010.00
26	Babatunde R. A.	14,300.00
27	Oladepo F. A.	51,458.00
28	Ayoola Adebayo	121,900.00
29	Olujoke Awotunde	46,580.00
30	Ajitoni Bose	22,220.00
31	Akintayo Grace	89,760.00
32	Dr. Adewole S. A.	47,866.00

33	Adewusi Y. O.	81,800.00
34	Oluwole Adeyemo	135,500.00
35	Akinloye W. O.	68,760.00
36	Orisajimi O. G.	34,990.00
37	Fawole O. O.	99,000.00
38	Olabimisi T. Najeem	16,120.00
39	Awotunde Oluremi	90,180.00
40	Oladokun Bose	19,220.00
41	Popoola A. O.	50,880.00
42	Olojede Ponle	96,500.00
43	Bello K. O.	186,000.00
44	Adeleke Olupeju	89,580.00
45	Adedokun Banji	82,800.00
46	Akintaro Ruth	73,560.00
47	Atilola S. f.	157,220.00
48	Ogunyanju D. A.	44,602.00
49	Adejumo M. M.	127,500.00
50	Oguntade Olatunde	12,100.00
51	Olukemi Taiwo	64,166.00
52	Adeyeri Muyiwa	77,120.00
53	Oke R. O.	53,768.00
54	Babalola R. A.	86,700.00
55	Obatola I. O.	69,000.00
56	Adewumi R. T.	57,440.00
57	Obasola P. O.	79,200.00
58	Ibikunle Fatimoh	63,360.00
59	Oguntade Serifat	58,080.00
60	Ojediran Oluyemi	56,540.00
61	Ajadi B. R.	104,400.00
62	Oyasina Hassan	34,500.00
63	Olajide Musibau	58,080.00
64	Siyانبola Saheed	50,590.00
65	Kazeem F. F.	12,670.00
66	Olabisi W. O.	27,734.00
67	Opadotun Bukola	3,164.00
68	Jowoefola F. J.	41,638.00

69	Ogundele Sayo	85,360.00
70	Ayandele Afolake	64,148.00
71	Adedigba Felicia	90,400.00
72	Jacob Oladiran	68,860.00
73	Ogunleti Folasade	63,360.00
74	Olawoore Samson	63,300.00
75	Oyeladun Abolade	96,228.00
76	Adedigba T. A.	40,300.00
77	Opadoja Funke	71,080.00
78	Abolade Mathew	79,239.00
79	Akintola H. K.	86,400.00
80	Adekanbi Kehinde	12,100.00
81	Oyasina T. A.	88,003.00
82	Oyewole Dupe	60,420.00
83	Adewusi Victoria	41,140.00
84	Ajibode Michael	6,600.00
85	Dr. Mustapha O. F.	60,556.00
86	Okegbemi S. A.	14,300.00
87	Emiola Tosin	62,660.00
88	Adeniji F. M.	92,280.00
89	Adekunle N. O.	59,658.00
90	Tejuoso E. K.	87,280.00
91	Adeyemo J. B.	91,949.00
92	Ibikunle Modinat	53,460.00
93	Okegbemi A. O.	72,000.00
94	Idowu Deborah	96,820.00
95	Aderoju Solomon	83,800.00
96	Ogundele Olugbenga	11,250.00
97	Salawu Jimoh	83,300.00
98	Ogundiran Elizabeth	77,800.00
99	Adejumo A. Alani	75,100.00
100	Okedere Kemi	45,980.00
101	Abodunrin D. O.	52,800.00
102	Olabimisi D. A.	99,000.00
103	Abraham Esther	64,300.00
104	Ojelade Taiwo	89,320.00

105	Adekanbi Oluseyi	69,828.00
106	Ogunbiyi Segun	64,545.00
107	Asiru Funmilayo	90,980.00
108	Ogundare Omolara	69,480.00
109	Soore Eunice	7,900.00
110	Obasola John	64,140.00
111	Popoola Deborah	52,840.00
112	Akintola Olusola	21,200.00
113	Odelana Modupe	15,400.00
114	Lamidi A. N.	22,000.00
115	Babatunde Kemi	64,240.00
116	Ademola Adeleke	159,280.00
117	Ojediran D. O.	53,000.00
118	Okeleye Peter	110,112.00
		8,164,617.00

NOTE 5: ANALYSIS OF PAYABLES (DEPOSIT)

SUMMARY OF DEPOSIT AS AT 31ST DECEMBER, 2021

S/NO.	PARTICULAR	AMOUNT ₦
		18,410.00
1	MR. ADESOPE DAVID	3,034,639.25
2	CONTRACT TAX (WHT)	5,721,830.81
3	VALUE ADDED TAX (VAT)	3,060.00
4	MR. OLAJIRE O.	66,000.00
5	MR. ADEYEMO T. A.	4,160.43
6	MR. OYENIRAN A. A.	3,940,260.00
7	IBARAPA CENTRAL LOCAL GOV'T.	3,913,950.00
8	IBARAPA NORTH LOCAL GOVERNMENT	350,000.00
9	ABEGUNDE I (OYO STATE JOINT MASS TRANSIT) AJUMOSE	
	TOTAL	17,052,310.49

NOTE 6: ANALYSIS OF STATUTORY REVENUES (JANUARY - DECEMBER 2021)

MONTHS	AMOUNT (N)
JANUARY	83,505,108.33
FEBRUARY	59,273,140.76
MARCH	103,391,878.38
APRIL	69,302,994.39
MAY	58,190,944.50
JUNE	61,061,981.57
JULY	76,746,206.03
AUGUST	59,169,666.72
SEPTEMBER	141,564,529.41
OCTOBER	103,155,326.63
NOVEMBER	86,275,753.73
DECEMBER	133,305,112.22
TOTAL	1,034,942,642.67

NOTE 7: ANALYSIS OF DIRECT TAXES

DESCRIPTION	AMOUNT (N)
Community Poll Tax	40,430.00
Development Levy	44,470.00
Other Services Tax (Airtel Telecommunications)	240,000.00
TOTAL	324,900.00

NOTE 8: ANALYSIS OF LICENCE, FINES, ROYALTIES AND FEES

DESCRIPTIONS	AMOUNT (N)
Radio/Television Licence	97,630.00
Hawkers/Squatters fees	160,000.00
Abattoir/Slaughter fees	265,000.00
Liquor Licence	56,000.00
Motorcycles/Tricycles Licence	4,100.00
Trade Permit fee	242,600.00
Registration of Association fee	220,000.00
Birth and Death Registration fee	110,000.00
Street Naming Licence	10,000.00
Indegeneship Registration fee	2,730,016.00
Environmental Pollution fee	30,500.00
Marriage/Divorce fee	939,400.00
Attestation of Bachelorhood & Spinsterhood	14,136.00
TOTAL	4,779,382.00

NOTE 9: ANALYSIS OF EARNINGS AND SALES

DESCRIPTION	AMOUNT (N)
Earnings from sales of Government Vehicles	119,850.00
Earnings from Sales of Farm produce	2,925,900.00
Earnings from Sales of Poultry Products	348,500.00
Earnings from Sales of Tractor & Implements	540,000.00
TOTAL	3,934,200.00

NOTE 10: ANALYSIS OF RENT ON GOVERNMENT PROPERTIES

DESCRIPTION	AMOUNT (₦)
Hiring of Plant and Quipment	6,680,000.00
Rent Received on Government Quarters	336,600.00
Rent Received on government Shops	460,400.00
Rent and Premium on Land Allocation	256,400.00
Rental Income on Use of Tractor	140,000.00
Plot Allocation and Layout	311,600.00
TOTAL	8,185,000.00

NOTE 11: ANALYSIS OF INTEREST AND REPAYMENT GENERAL

DESCRIPTION	AMOUNT (₦)
Interest Earnind on Deposit (IBNE LCDA)	181,187.90
TOTAL	181,187.90

NOTE 12: ANALYSIS OF RE-IMBURSEMENT FROM LGSPB

DESCRIPTION	AMOUNT (₦)
Reimbursement 1st Tranche	2,589,342.14
Reimbursement 2nd Tranche	1,612,903.19
TOTAL	4,202,245.33

NOTE 13: ANALYSIS OF OTHER REVENUE

DESCRIPTION	AMOUNT (₦)
Expenditure Recoveries	21,757,655.10
TOTAL	21,757,655.10

NOTE 14: ANALYSIS OF PERSONNEL EMOLUMENTS (SALARIES, WAGES & ALLOWANCES)

MONTHS	SALARIES (₦)	SECURITY VOTE	AD-HOC	PENSION ALLOWANCE	TOTAL (₦)
JANUARY	27,866,668.45		3,893,000.00	4,509,651.33	36,619,319.78
FEBRUARY	28,253,954.66	350,000.00	4,760,000.00	4,474,577.05	37,838,531.71
MARCH	27,093,228.03	350,000.00	4,318,000.00	5,109,760.33	36,870,988.36
APRIL	25,732,772.05	350,000.00	4,403,000.00	5,089,523.14	35,225,295.19
MAY	25,686,741.21	350,000.00	4,318,000.00	5,492,154.49	35,846,895.70
JUNE	25,619,515.82	350,000.00	4,318,000.00	5,286,106.49	35,573,622.31
JULY	26,281,897.11	350,000.00	4,318,000.00	5,043,926.38	35,993,823.49
AUGUST	28,065,864.90	350,000.00	4,318,000.00	4,977,475.58	37,711,340.48
SEPTEMBER	27,991,154.55	350,000.00	4,318,000.00	4,892,174.32	37,551,328.87
OCTOBER	22,800,943.21	350,000.00	3,757,000.00	4,234,869.77	31,142,812.98
NOVEMBER	30,512,117.29	350,000.00	4,335,000.00	4,234,869.77	39,431,987.06
DECEMBER	31,624,236.05	350,000.00	4,335,000.00	4,094,258.85	40,403,494.90
TOTAL	327,529,097.33	3,850,000.00	51,391,000.00	57,439,347.50	440,209,440.83

NOTE 15: ANALYSIS OF OVERHEAD COST

DESCRIPTION	TOTAL (₦)
Office of the Chairman	16,534,800.00
Secretary to the Local Government	117,400.00
Internal Audit	490,400.00
The Council	647,000.00
Head of L/Govt. Administration	656,800.00
Admin. and General Services	25,913,432.23
Agric	273,843.93
Budget	746,587.67
Education	53,067,746.49
Environmental	1,123,500.00
Finance	144,341,096.17
Primary Health Care	1,019,629.00
Works	10,164,444.77
TOTAL	255,096,680.26

NOTE 16: ANALYSIS OF PAYMENT TO L/GOVT. TEACHERS PENSION

MONTHS	AMOUNT (₦)
JANUARY	14,434,040.15
FEBRUARY	14,476,086.75
MARCH	14,555,460.22
APRIL	14,617,097.14
MAY	14,481,048.80
JUNE	14,536,915.04
JULY	14,520,139.68
AUGUST	14,362,336.03
SEPTEMBER	14,320,421.76
OCTOBER	14,374,477.29
NOVEMBER	14,672,103.71
DECEMBER	14,677,160.83
TOTAL	174,027,287.40

NOTE 17: ANALYSIS OF PURCHASE/CONSTRUCTION OF ASSETS (CAPITAL EXPENDITURE)

ADMINISTRATIVE CODE	SECTOR OF THE GOVERNMENT	ACTUAL EXPENDITURE 2021 (R)
011100100100	Office of the Chairman	33,500.00
011100100100	Internal Audit Unit	0.00
011200100100	Secretary to the Local Government	0
012500100100	Head of Local Government Administration	0
012500100100	Administration and General Services	3,968,740.00
012500100100	Agriculture and Natural Resources	3,732,500.00
022000300100	Budget, Planning, Research and Statistics	0.00
055100300100	Community Development and Culture	114,361,750.00
053500100100	Environmental Health	9,211,000.00
022000100100	Finance and Supplies	16,542,877.97
052100100100	Primary Health Care	1,777,000.00
023400100100	Works, Housing, Land and Survey	37,208,685.00
	TOTAL	186,836,052.97

NOTE 15 (B) DETAILS OF OVERHEAD EXPENDITURE**(A) OFFICE OF THE CHAIRMAN**

ADMINISTRATIVE CODE : 011100100100

ECONOMIC CODE	EXPENDITURE DESCRIPTIONS	ACTUAL EXPENDITURE 2021 (₦)	APPROVED BUDGETTED EXPENDITURE 2021 (₦)
22020102	Local Travel and Transport	224,000.00	6,000,000.00
22020301	Office Stationeries & Computer Consumables	400,000.00	200,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	210,800.00	4,000,000.00
22020409	Upkeep Allowances	250,000.00	2,000,000.00
22020601	Security Services	320,000.00	20,500,000.00
22020604	Security Votes	7,480,000.00	5,000,000.00
22021007	Welfare packages	7,650,000.00	0.00
	TOTAL	16,534,800.00	37,700,000.00

(B) INTERNAL AUDIT

ADMINISTRATIVE CODE : 011118300101

ECONOMIC CODE	EXPENDITURE DESCRIPTIONS	ACTUAL EXPENDITURE 2021 (₦)	APPROVED BUDGETTED EXPENDITURE 2021 (₦)
22020301	Office Stationeries and Computer Consumables	95,000.00	300,000.00
22020401	Maintenance of Motor Vehicle & Transport Equipment	310,400.00	500,000.00
22020305	Printing of Non-security documents	85,000.00	50,000.00
	TOTAL	490,400.00	850,000.00

(C) SECRETARY TO THE LOCAL GOVERNMENT (SLG)

ADMINISTRATIVE CODE : 011100300100

ECONOMIC CODE	EXPENDITURE DESCRIPTIONS	ACTUAL EXPENDITURE 2021 (₦)	APPROVED BUDGETTED EXPENDITURE 2021 (₦)
22020401	Maintenance of Motor Vehicle & Transport Equipment	117,400.00	500,000.00
	TOTAL	117,400.00	500,000.00

(D) THE COUNCIL

ADMINISTRATIVE CODE : 011200100100

ECONOMIC CODE	EXPENDITURE DESCRIPTIONS	ACTUAL EXPENDITURE 2021 (₦)	APPROVED BUDGETTED EXPENDITURE 2021 (₦)
22020401	Maintenance of Motor Vehicle & Transport Equipment	125,000.00	500,000.00
22020102	Local Travel and Transport	297,000.00	1,000,000.00
22020604	Security Votes	225,000.00	2,000,000.00
	TOTAL	647,000.00	3,500,000.00

(E) HEAD OF LOCAL GOVERNMENT ADMINISTRATION

ADMINISTRATIVE CODE : 012500100100

ECONOMIC CODE	EXPENDITURE DESCRIPTIONS	ACTUAL EXPENDITURE 2021 (N)	APPROVED BUDGETTED EXPENDITURE 2021 (N)
22020401	Maintenance of Motor Vehicle & Transport Equipment	394,500.00	1,000,000.00
22020404	Maintenance of Office/I.T. Equipment	137,300.00	100,000.00
22020407	Monthly Imprest	125,000.00	1,200,000.00
	TOTAL	656,800.00	2,300,000.00

(F) ADMINISTRATION AND GENERAL SERVICES

ADMINISTRATIVE CODE : 012500100100

ECONOMIC CODE	EXPENDITURE DESCRIPTIONS	ACTUAL EXPENDITURE 2021 (N)	APPROVED BUDGETTED EXPENDITURE 2021 (N)
22020102	Local Travel and Transport	378,000.00	3,000,000.00
22020301	Office Stationeries & Computer Consumables	1,245,000.00	3,000,000.00
22020305	Printing of Non-Security Documents	160,000.00	500,000.00
22020306	Printing of Security Documents	50,000.00	500,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	205,000.00	1,360,000.00
22020404	Maintenance of Office/I.T. Equipment	49,500.00	200,000.00
22020407	Monthly Imprest	216,500.00	1,500,000.00
22020408	Leave Allowances/Bonus	583,932.23	6,000,000.00
22020601	Security Services	17,000,000.00	30,000,000.00
22020703	Legal Services	1,175,000.00	500,000.00
22021001	Refreshment and Meals	2,350,500.00	23,000,000.00
22021029	Other Expenses (Pilgrimage & Religious Matter)	2,500,000.00	1,000,000.00
	TOTAL	25,913,432.23	70,560,000.00

(G) AGRICULTURE AND NATURAL RESOURCES

ADMINISTRATIVE CODE : 021500100100

ECONOMIC CODE	EXPENDITURE DESCRIPTIONS	ACTUAL EXPENDITURE 2021 (N)	APPROVED BUDGETTED EXPENDITURE 2021 (N)
22020406	Other Maintenance Services (Tractor)	224,000.00	500,000.00
22020408	Leave Allowances/Bonus	49,843.93	600,000.00
	TOTAL	273,843.93	1,100,000.00

(H) BUDGET, PLANNING, RESEARCH AND STATISTICS

ADMINISTRATIVE CODE : 022000300100

ECONOMIC CODE	EXPENDITURE DESCRIPTIONS	ACTUAL EXPENDITURE 2021 (N)	APPROVED BUDGETTED EXPENDITURE 2021 (N)
22020408	Leave Allowances/Bonus	49,843.93	600,000.00
22021014	Annual Budget Expenses & Admin.	694,000.00	1,000,000.00
	TOTAL	746,587.67	1,180,000.00

(I) COMMUNITY DEVELOPMENT AND CULTURE (EDUCATION AND SOCIAL SERVICES)

ADMINISTRATIVE CODE : 055100300100

ECONOMIC CODE	EXPENDITURE DESCRIPTIONS	ACTUAL EXPENDITURE 2021 (N)	APPROVED BUDGETTED EXPENDITURE 2021 (N)
22020102	Local Travel and Transport	571,000.00	1,000,000.00
22020204	Newspaper, Magazine and Periodicals	0.00	300,000.00
22020305	Printing of Non-Security Documents	320,000.00	100,000.00
22020310	Teaching Aids/Instructional Materials	38,400.00	0.00
22020402	Maintenance of Office Building/Furniture	278,000.00	200,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	470,000.00	500,000.00
22020406	Other Maintenance Services	650,500.00	100,000.00
22020408	Leave Allowances/Bonus	496,646.49	2,500,000.00
22020601	Security Services	40,101,000.00	41,000,000.00
22021001	Refreshment and Meals	671,000.00	1,500,000.00
22021003	Publicity and Advertisement	363,200.00	2,000,000.00
22021020	Logistics Support	200,000.00	1,000,000.00
22021021	Special Days Celebration	1,700,000.00	1,000,000.00
22021027	Disaster Management	7,000,000.00	1,000,000.00
22021029	Other Expenses	125,000.00	1,000,000.00
22021030	Public Enlightenment	121,000.00	1,000,000.00
22040109	Grants to Community Dev. Association	50,000.00	500,000.00
22050105	Educational Subsidy	200,000.00	2,000,000.00
	TOTAL	53,067,746.49	56,700,000.00

(J) FINANCE AND SUPPLIES DEPARTMENT

ADMINISTRATIVE CODE : 022000100100

ECONOMIC CODE	EXPENDITURE DESCRIPTIONS	ACTUAL EXPENDITURE 2021 (N)	APPROVED BUDGETTED EXPENDITURE 2021 (N)
22020102	Local Travel and Transport	120,000.00	1,000,000.00
22020301	Office Stationeries & Computer Consumables	214,000.00	1,000,000.00
22020306	Printing of Security Documents	24,000.00	300,000.00
22020305	Printing of Non-Security Documents	160,000.00	500,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	173,000.00	500,000.00
22020403	Maintenance of Office Buildings/Residential Quarters	114,000.00	0.00
22020404	Maintenance of Office/I.T. Equipment	18,000.00	100,000.00
22020405	Maintenance of Plant & Generator	70,000.00	300,000.00
22020407	Monthly Imprest/Allowances	36,000.00	1,600,000.00
22020408	Leave Allowances/Bonus	146,310.22	2,500,000.00
22020708	Financial Consulting	77,259.60	300,000.00
22020709	Auditing of Accounts	3,842,318.07	8,500,000.00
22020901	Bank Charges	210,907.98	1,000,000.00
22021001	Refreshment and Meals	195,300.00	1,000,000.00
	Transfer Payment to LCDA	9,000,000.00	0.00
	Transfer Payment to Primary School Pensioners	130,098,000.30	200,000.00
	TOTAL	114,341,096.17	18,300,000.00

(K) ENVIRONMENTAL HEALTH SERVICES

ADMINISTRATIVE CODE : 053500100100

ECONOMIC CODE	EXPENDITURE DESCRIPTIONS	ACTUAL EXPENDITURE 2021 (R)	APPROVED BUDGETTED EXPENDITURE 2021 (R)
22020605	Cleaning and Fumigation Services	946,000.00	1,000,000.00
22021001	Refreshment and Meals	23,500.00	400,000.00
22021027	Disaster Management (Rescue Services)	50,000.00	200,000.00
22021029	Other Expenses	104,000.00	150,000.00
	TOTAL	1,123,500.00	1,750,000.00

(L) PRIMARY HEALTH CARE (PHC)

ADMINISTRATIVE CODE : 052100100100

ECONOMIC CODE	EXPENDITURE DESCRIPTIONS	ACTUAL EXPENDITURE 2021 (R)	APPROVED BUDGETTED EXPENDITURE 2021 (R)
22021005	PHC Programme	1,019,629.00	8,200,000.00
	TOTAL	1,019,629.00	8,200,000.00

(M) WORKS, HOUSING, LAND AND SURVEY

ADMINISTRATIVE CODE : 023400100100

ECONOMIC CODE	EXPENDITURE DESCRIPTIONS	ACTUAL EXPENDITURE 2021 (R)	APPROVED BUDGETTED EXPENDITURE 2021 (R)
22020102	Local Travel and Transport	56,000.00	500,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	712,450.00	1,000,000.00
22020405	Maintenance of Plant & Generator	2,905,000.00	5,000,000.00
22020406	Other Maintenance Services	3,264,425.00	500,000.00
22021001	Refreshment and Meals	500,000.00	800,000.00
22020408	Leave Allowances/Bonus	134,069.77	109,113.91
22020419	Maintenance of borehole Services	2,592,500.00	0.00
	TOTAL	10,164,444.77	7,909,113.91

DETAILS OF CAPITAL EXPENDITURE**(A) THE COUNCIL**

ADMINISTRATIVE CODE: 011100100100

ECONOMIC CODE	EXPENDITURE DESCRIPTION	ACTUAL EXPENDITURE 2021 (R)	APPROVED BUDGETTED EXPENDITURE (R)
230101114	Purchase of Computer Accessories	33,500.00	600,000.00
	TOTAL	33,500.00	600,000.00

(B) ADMINISTRATION AND GENERAL SERVICES

ADMINISTRATIVE CODE: 021500100100

ECONOMIC CODE	EXPENDITURE DESCRIPTION	ACTUAL EXPENDITURE 2021 (R)	APPROVED BUDGETTED EXPENDITURE (R)
230101113	Purchase of Computers	3,968,740.00	5,500,000.00
	TOTAL	3,968,740.00	5,500,000.00

(C) AGRICULTURE AND NATURAL RESOURCES

ADMINISTRATIVE CODE: 021500100100

ECONOMIC CODE	EXPENDITURE DESCRIPTION	ACTUAL EXPENDITURE 2021 (R)	APPROVED BUDGETTED EXPENDITURE (R)
23010127	Purchase of Agric Equipment	291,000.00	3,000,000.00
23050109	Farmers Training and Development	1,253,500.00	6,000,000.00
23050118	Farmers Association Support Programme	1,078,000.00	1,500,000.00
23050115	Establishment of Cassava Processing Plant	844,000.00	2,000,000.00
23050117	Farms Development - Crop Division	266,000.00	3,000,000.00
	TOTAL	3,732,500.00	15,500,000.00

(D) COMMUNITY DEVELOPMENT AND CULTURE (EDUCATION AND SOCIAL SERVICES)

ADMINISTRATIVE CODE: 055100300100

ECONOMIC CODE	EXPENDITURE DESCRIPTION	ACTUAL EXPENDITURE 2021 (R)	APPROVED BUDGETTED EXPENDITURE (R)
	Printing of Exercise Books	5,000,000.00	3,000,000.00
	Technical University (Counterpart Funding)	97,850,750.00	89,250,000.00
	Youth/Women Empowerment Programme	4,975,000.00	7,000,000.00
	N.Y.S.C. Capital Grant	844,000.00	2,000,000.00
	Enlightenment Programme	3,317,000.00	8,500,000.00
	Empowerment to Physically Challenged People	2,520,000.00	8,100,000.00
	TOTAL	114,361,750.00	117,850,000.00

(E) ENVIRONMENTAL HEALTH SERVICES

ADMINISTRATIVE CODE: 053500100100

ECONOMIC CODE	EXPENDITURE DESCRIPTION	ACTUAL EXPENDITURE 2021 (R)	APPROVED BUDGETTED EXPENDITURE (R)
23010146	Purchase of Lawn Mower	130,000.00	200,000.00
23040104	Environmental Sanitation Exercise	6,208,000.00	8,000,000.00
23040105	Chlorination of Wells	1,660,000.00	1,700,000.00
23040104	Clearing of Roadside Bushes	1,213,000.00	2,000,000.00
	TOTAL	9,211,000.00	11,900,000.00

(F) WORKS, HOUSING, LAND AND SURVEY

ADMINISTRATIVE CODE: 023400100100

ECONOMIC CODE	EXPENDITURE DESCRIPTION	ACTUAL EXPENDITURE 2021 (N)	APPROVED BUDGETTED EXPENDITURE (N)
	Purchase of Motorcycles	600,000.00	600,000.00
	Purchase of Industrial Equipment	2,385,000.00	400,000.00
	Provision of Boreholes	2,300,000.00	10,000,000.00
	Construction of Roads/Rehabilitation	27,061,725.00	440,077,702.00
	Expenses on Electrification	1,051,000.00	500,000.00
	Repairs of Residential Quarters	285,000.00	0.00
	Repairs of Office Buildings	2,535,000.00	1,000,000.00
	Repairs of Power Generating Plant	860,960.00	3,000,000.00
	Compensation on Acquired Landed Properties	130,000.00	3,000,000.00
	TOTAL	37,208,685.00	458,577,702.00

(G) FINANCE AND SUPPLIES

ADMINISTRATIVE CODE: 022000100100

ECONOMIC CODE	EXPENDITURE DESCRIPTION	ACTUAL EXPENDITURE 2021 (N)	APPROVED BUDGETTED EXPENDITURE (N)
23010108	Purchase of Buses	16,542,877.97	0
	TOTAL	16,542,877.97	0

(H) PRIMARY HEALTH CARE

ADMINISTRATIVE CODE: 052100100100

ECONOMIC CODE	EXPENDITURE DESCRIPTION	ACTUAL EXPENDITURE 2021 (N)	APPROVED BUDGETTED EXPENDITURE (N)
23010122	Provision of Drugs/Medical Equipment	1,777,000.00	17,000,000.00
	TOTAL	1,777,000.00	17,000,000.00

IBARAPA EAST LOCAL GOVERNMENT, ERUWA

BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2021

Bank Balance as per Bank Statement

N


(i)	Polaris Bank Plc. No. 1750034517		4,618.48
(ii)	Polaris Bank Plc. No. 1750032180		57,076,782.65
(iii)	New Era Microfinance Bank		94,693.29
(v)	Excel Microfinance Bank No. 1100089883		38,602.02
(vi)	Zenith Bank Plc. No. 1013707102		1,297.27
(iii)	Polaris Bank Plc. No. 4040027909		<u>4,198,132.74</u>
			<u>61,414,076.45</u>

ADD

(A)	Bank Charges	153.39	
(B)	Debit in Bank Statement not i	7,737,182.04	
(C)	Debit in Cash Book not in Bar	708,001.39	<u>8,445,336.82</u>
			69,859,413.27

LESS

(D)	Credit in the Bank Statement not in the Cash Book	561,863.18	
(E)	Credit in the Cash Book not in the Bank Statement	7,359,419.47	
(F)	Uncleared Effect	<u>0.02</u>	7,921,282.67
	Cash Book Balance		<u>61,938,130.60</u>


Adediran Adebayo O.
Director of Finance and Supplies,
Ibarapa East Local Government,
Eruwa

BANK CHARGES

31/12/2021	Cost of Statement (1361)	50
	Charges on transaction 3218	48.39
29/9/2021	SMS Service Charged for 3 transactions	21.5
10/12/2021	Statement request and VAT (:	<u>21.5</u>
29/12/2021	Statement request and VAT (:	<u>153.39</u>

DEBIT IN THE BANK STATEMENT NOT IN THE CASH BOOK

29/11/2018	925 Adeosin O. B.		45,055.14
"	932	Engr. Akeem Sulaimon	2,000,000.00
"		449 Adetokun Ademola	2,500,000.00
30/11/2018		955 Olaniyan Abiodun	20,000.00
"		954 Adetokun Ademola	78,000.00
"		945 Adetokun Ademola	1,219,800.00
"		951 Adetokun Ademola	405,000.00
20/8/2018		592 Payilla Matta Peddy	144,900.00
31/1/2019		1098 Adegoke Funmilola	51,000.00
29/3/2019		1244 Adeosin Olutayo	98,000.00
8/3/2019		1182 Salami Kamorudeen	53,900.00
18/4/2019		1313 Akintola Toyosi	26,780.39
25/4/2019		1243 Adekunle Adebunmi	79,170.65
3/1/2020		1705 Dauda Raji	60,000.00
3/1/2020		1692 Awotunde Waheed	45,000.00
3/1/2020		1702 Jinadu Bamidele	220,000.00
3/1/2020		1577 Oladoja Veronica	150,000.00
14/1/2020		1713 Olabisi Isiaka	2,200.00
24/1/2020		1727 Salawu Olawale	55,000.00
3/2/2020		1753 The Truth Coop. Society	30
4/3/2020		1833 Babatunde Olufemi	56,593.00
5/3/2020		1832 Adegoke Funmilola Nike	52,000.00
2/3/2020	Cash Deposit 2506348	Idowu Olubunmi	2,000.00
25/2/2020		666 Salami Muritala	10,000.00
26/8/2020		701 Salawu Abideen	50,000.00
11/9/2020		714 Oladiran Oluyemi	600
16/10/2020		741 Oladiran Oluyemi	500
12/11/2020		2146 Salawu Abideen	150,000.00
9/12/2020	Transfer, Leave Bonus		1,933.60
30/12/2020	Transfer, Akika Printing Nig. Ltd		44,550.00
8/1/2021	Oladepo Simiyu		3,600.00
19/2/2021	Hon. Atilola Taiwo		0.49
22/2/2021	Cash Deposit 1178041	Akeem Kabirah F.	2,000.00
29/5/2020		1903 Adeosin Olutayo	7,032.92
24/8/2020		2079 Aderoju Solomon	20,704.06
1/9/2020		2087 Adeosin Olutayo	10,339.32
29/5/2020	00001933, 1982 -84	Olanrewaju Wasiu & Others	11,000.66
12/3/2021	Cash Deposit, Salami Dolapo Akinsola		2,000.00
4/5/2021	Transfer, Elizade Nig. Ltd. Autoland		0.01
4/6/2021		817 Ojediran Jonathan	500
20/8/2021		2388 Mrs. Onifade Rachael	800
18/11/2021		588 Mr. Ojediran Jonathan	10,000.00
25/11/2021	Transfer, November Salary		18,239.39

6/12/2021	Covid '19 Transfer		20,000.00
30/12/2021	Transfer, 13 th Month Salary		4,951.91
8/12/2021		Salami Fatai	2,000.00
17/12/2021		599 Ojadiran Jonathan	2,000.00
29/9/2021		2422 Federal Inland Revenue	0.5
			<u>7,737,182.04</u>

DEBIT IN THE CASH BOOK NOT IN BANK STATEMENT

13/1/2020	T.R. No. 02	Olaleye Taofeek	700
22/1/2020	T.R. No. 12	Ojadiran D.	2,000.00
23/1/2020	T.R. No. 14	Alao Ademola	5,072.00
23/1/2020	T.R. No. 16	Olaleye T. A.	12,600.00
27/1/2020	T.R. No. 21	Olaleye Taofeek	7,990.00
25/2/2020	T.R. No. 08	Olaleye T. A.	4,000.00
26/3/2020	T.R. No. 222	Olaleye T. A.	500
22/6/2020	T.R. No. 05	Olaleye T. A.	18,000.00
26/6/2020	T.R. No. 08	Adebanjo O. M.	16,800.00
26/6/2020	T.R. No. 10	Olaleye T. A.	3,800.00
28/6/2020	T.R. No. 08	Ayanwuyi Ayanbanji	17,000.00
9/6/2020	T.R. No. 15	VTS Construction Ltd	500
13/7/2020	T.R. No. 07	Olaleye T. A.	80,000.00
13/7/2020	T.R. No. 09	Ayanwuyi Ayanbanji	7,500.00
23/7/2020	T.R. No. 17	Olalere Fasilat	13,000.00
5/8/2020	T.R. No. 24	Adebanjo Oluseyi	100,000.00
5/8/2020	T.R. No. 26	Adebanjo Oluseyi	100,000.00
5/8/2020	T.R. No. 25	Adebanjo Seyi	120,000.00
5/8/2020	T.R. No. 12	Olalere Fasila	12,000.00
5/8/2020	T.R. No. 15	Olalere Fasila	18,000.00
8/9/2020	T.R. No. 05	Olalere Fasila	15,500.00
	"	T.R. No. 06 Ayanwuyi Ayanbanji	14,000.00
21/10/2020	T.R. No. 22	Olalere Fasilat	11,600.00
14/1/2021	T.R. No. 09	Olalere Fasilat	10
1/7/2021	T.R. No. 18	Olalere Fasilat	4,000.00
29/7/2021	T.R. No. 20	Olalere Fasilat	2,100.00
29/7/2021	T.R. No. 29	Oyo State JAC	5
30/9/2021	T.R. No. 51	Ojedokun Sulaimon	<u>121,324.39</u>
			<u>708,001.39</u>

CREDIT IN BANK STATEMENT NOT IN THE CASH BOOK

9/1/2020	Cash Deposit, Ibarapa Central Local Government		2,420.00
9/1/2020	Cash Deposit, Ibarapa Central Local Government		2,420.00
9/1/2020	"	"	2,420.00
24/1/20	"	"	12,753.63
24/1/20	"	"	15.75
3/1/2020		Alao Ademola	3,168.00
10/1/2020	"	Chief Ogundele K. O.	10,000.00
16/1/20	"	Oladeji	6,900.00
17/1/20	"	Itedo Ogo CPMC	10,000.00
20/1/20	"	Oladeji Amos	5,700.00
21/1/20	"	Oladokun J. J.	17,000.00

21/1/20	"	Oladeji	1,100.00
21/1/20	"	Oladokun J. J.	14,000.00
24/2/20	"	Mrs. Yusuf F. O.	56,000.00
6/2/2020	"	"	10,000.00
30/4/20	"	Oladeji Amos.	2,500.00
28/1/20	"	Dara John Dayo	2,000.00
19/5/2020	"	Alabi Idris Adeiji	61,000.00
10/6/2020	"	Olaleye Taofeek	8,000.00
11/6/2020	"	Oladeji Amos	10,200.00
16/7/2020	"	Taiwo Babatunde Ayorinde	6,500.00
26/2/2020	Cash Deposit	Yusuf F. O.	62,000.00
8/5/2020	"	Oladeji Amos	12,000.00
28/8/2020	Commission on C-Pay Same Bank		50.65
7/9/2020	"	" 22281355 Oladeji Amos	7,500.00
7/9/2020	"	" 32658558 Olalere	3,500.00
25/9/2020	"	Fasilat	
29/9/2020	"	32193934 Voice of People fo	10,000.00
30/9/2020	"	22142948 Jimoh	6,500.00
13/10/2020	"	34628797 Olalere Fasilat	7,600.00
16/10/2020	"	34489641 Adesope	6,500.00
1/12/2020	"	Kehinde	
7/1/2021	Cash Deposit 0879665	34489776 Mrs. Esther	6,500.00
18/1/2021	"	Odunda A.	
26/1/2021	ETZ, Same Bank Reversal	001055 Gbolahan Biodun	6,500.00
28/1/2021	ETZ, Same Bank Reversal	Sunday	
29/1/2021	ETZ, Same Bank Reversal	Olayemi jelili	100
11/3/2021	Same Bank Reversal & Comm.	2505306 Salako Funmilayo	50
7/4/2021	Same Bank reversal		
29/4/2021	Same Bank Reversal		
19/5/2021	Cash Deposit, Ibarapa Central		
24/6/2021	"	Oyo State JAC	-27,000.00
30/6/2021	"	30125034 Oguntoyinbo Bola	50
1/7/2021	Cash Deposit, Same Bank Reversal	Funmilayo	
31/5/2021	Failed NEFT transaction		483.9
2/9/2021	Cash Deposit 44064677	Akintola Tomilola	-17,000.00
9/9/2021	" 920 Ibarapa Central L/Govt		860
17/9/2021	" 889, 876, 903 Ibarapa Central L/Govt		2,420.00
13/10/2021	Unity 00002063	Local Govt Staff Pension Board	7,260.00
22/10/2021	Cash Deposit 42223439	Ad Olubode	13,200.00
28/10/2021	Cash Deposit	Isbari Venture	10,750.00
10/11/2021	"	42068786 Oluwole Florence	9,585.63
2/11/2021	Zenith 0000941 Ibarapa Central L/Govt		-17,000.00
30/8/2021	Cash Deposit 43906700	Okunade Taiwo Julianah	2,420.00
30/8/2021	"	42083748 Adeyemo Fisay	2,000.00
30/8/2021	"	42084464 Odekunle Glory	2,000.00
30/8/2021	"	42084462 Adepoju Elizabeth	2,000.00
30/8/2021	"	7301697 Alawode O. O.	2,000.00
30/8/2021	"	7301698 Sunmola Richard	2,000.00

12/8/2021	"	42083657	Kehinde M.	100
30/9/2021	Cost of Account Statement			50
13/12/2021	Cash Deposit	45184525	Oladepo Saidat	250
14/12/2021	Cash Deposit	45180678	Kehinde Adeniran	2,500.00
23/12/2021	"	45679168	Adejumo Adewale	2,000.00
23/12/2021	"	45679165	Adejumo Adewale	2,000.00
23/12/2021	"	45679248	Olawuyi Israel	2,000.00
23/12/2021	"	45679243	Olawuyi Deborah	2,000.00
23/12/2021	"	45676595	Arinola I.	2,000.00
23/12/2021	"	45679596	Niniola Inuola	2,000.00
29/12/2021	"		Ishola	
29/12/2021	"	45679316	Toheeb M.	2,000.00
29/12/2021	"	45679252	Ojedokun Sunday	2,000.00
29/12/2021	"	451848316	Olapinsin	2,000.00
			Olaoluwa	
30/12/2021	"	45382058	Oyetunji	2,000.00
			Oluwapelum	
30/12/2021	"	45376716	Idowu Mariam	2,000.00
			Ayokunmi	
30/12/2021	"	45374267	Akintola Bisola	2,000.00
			Grace	
30/12/2021	"	45377285	Hammed Morufat	2,000.00
31/12/2021	"	45181909	Abolanle Racheal	2,000.00
31/12/2021	"	45184289	Abolanle Isaiah	2,000.00
3/12/2021	"	44864662	Babalola Victoria &	30
3/9/2021	"	44061555	Olusola M.	1,000.00
			(08154879857)	
				<u>561,863.18</u>

CREDIT IN THE CASH BOOK NOT IN BANK STATEMENT

9/1/2019		1707		110,000.00
4/2/2020	Transfer, February Salary			463,465.80
4/2/2020	00001815 – 1820		Obalowo Gbenga & Others	261,164.30
25/3/20	Transfer, March Salary			273,934.82
20-Apr	Transfer, April 2020 Salary			269,260.48
Jul-20		1996	Adedeji Adeola	1,250.00
Jul-20		2030	Mr. Idowu Eso Taiwo	5,000.00
Aug. 2020	00001921, 2013 Engr. Salami Muritala			67,293.74
28/1/2021	Transfer, 13 th Month Salary			7,112.61
Aug. 2020	2049		Adesope Awoyemi	1,250.00
Aug. 2020	2054		Ogundele Oluwaseyi	0.9
10/10/2020	747		Osanyintola Opeyemi	500
10/10/2020	2143		Siyanbola Blessing	600
10/10/2020	Transfer, October Salary			-0.06
Sept., 2020	Transfer, September 2020			10,473.55
Nov., 2020		2142	Oketayo A. O.	2,000.00
Dec., 2020	00000711, 2292 Engr. Salami Muritala			1,000.00
Dec., 2020	00002257 Salami A. K. & Others			1,000.00

14/12/2020	Reversal of changes on transfer LGSPB		16.13
28/1/2021	00002278, 2090	Olaotan Olusola	1,200.00
28/1/2021	00000708	Agbekeye Kemi	5,000.00
26/2/2021	00002170	Kunle Ishola Esq.	822.5
28/4/2021	00000795	Olaotan Olusola	10,000.00
March, 2021	00002216	Alabi Mulikat & Others	7,170.12
March, 2021		Transfer, March & April Salary	240.58
March, 2021	00000794	Yemi Oladiran & Other	18,000.00
May, 2021	00000798	Engr. Salami Muritala & Others	250
June, 2021	00002206	Salami A. K.	53,000.00
June, 2021		Transfer, June Salary 2021	5,757.39
July, 2021	00002238, 2241, 811	Oketayo A. O.	1,000.00
August, 2021	00002411	Board of Internal Revenue	10
Oct-21		Transfer, October Salary	710,002.13
	'00002474	Oyo State Joint L/G Mass Tra	30,000.00
	2479	Finance Department	29,000.00
Aug-21		Transfer, August Salary	44,569.22
28/8/2021		Transfer, September Salary	126,985.00
Dec. 2021		2527 Alabi Mulikat	1,200,000.00
Dec. 2021		617 Adediran Adijat	35,000.00
"	1029	Oladiran Oluyemi	10,000.00
"	2529	Auditor-General for L/Govts	775,984.33
"	2498	Iwajowa L/Govt CICS	27,164.50
"	2496	Oyo State L/G Joint Mass Transit	30,000.00
"	2500	Oyo State Health Insurance Agency	237,287.00
"	2501	Finance Department	30,000.00
"	2509	N.A.C.H.P Association	42,500.00
"	2528	PAYEE	223,088.18
30/12/2021		Transfer, December Salary 2021	15,483.44
Dec. 2021	00000609, 532, 2226	Alabi Mulikat & Other	800
Dec. 2021	2570	Auditor General for L/Govt	756,457.09
Dec. 2021	2571	Auditor General for L/Govt.	1,187,361.04
Dec. 2021	2493	Alabi Idris & Other	10,000.00
Dec. 2021	1026	Hon. Adelowo Mufutau & Other	
Dec. 2021	00000589, 604, 611, 615	Mrs. Adeoye f. F. & Other	100,000.00
Dec. 2021	00000931, 1111	Mrs. Olawoore A. A. & Others	2,000.00
Dec. 2021	00002208, 2401	Mrs. Alabi Mulikat & Other	5,000.00
DEC. 2021	00000749, 1407	Alhaja Adebayo M. A.	<u>2,964.91</u>
			<u>7,359,419.47</u>

Polaris Bank Limited

3, Akin Adesola Street,
Victoria Island, Lagos, Nigeria
Tel: +234-01-2701600, 2627598
e-mail: info@polarisbanklimited.com
www.polarisbanklimited.com



RC 1525101

6th January, 2022
Ibarapa East Local Govt
Eruwa
Oyo state.

Dear Sir,

BANK CERTIFICATE

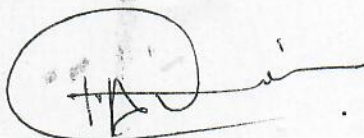
We hereby write to you the following balance in the under listed accounts as at 31st December, 2022 in line with your request.

1750032180	#57,076,782.65k
1750034517	#4,618.48k
1770698564	#4,129,647.43k
0071183384	#45,361,615.90k
4040027909	#4,198,132.74k

Thank you for your usual and continuous patronage.

Yours faithfully,

For: POLARIS BANK LIMITED



Authorized Signatory

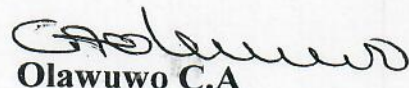


Authorized Signatory

**IBARAPA NORTH EAST
LOCAL COUNCIL DEVELOPMENT AREA
LANLATE**

**BANK RECONCILIATION STATEMENT
FOR THE MONTH OF DECEMBER 2021**

	N	K
Bank Balances as per Bank Statement (Appendix A)	1,666,639.70	
Add		
Bank Charges (Appendix B)	1,228.00	
	<u>1,667,867.70</u>	
Less:		
Credit in Bank not in Cash Book (Appendix C)	18,500.00	
Balance as per Cash Book	<u>1,649,367.70</u>	



Olawuwo C.A
Ag. Director of Finance & Supplies
Ibarapa North East LCDA
Lanlate.

APPENDIX A

Balance as per Bank Statements:	N	K
Union Bank Balance as at 31/12/2021 – A/c No. 0079071434 –		1,531,555.51
Union Bank Balance as at 31/12/2021 – A/c No. 0064991440 –		56,855.47
Polaris Bank Balance as at 31/12/2021 – A/c No. 4040039065 –		78,228.72
		<u>1,666,639.70</u>

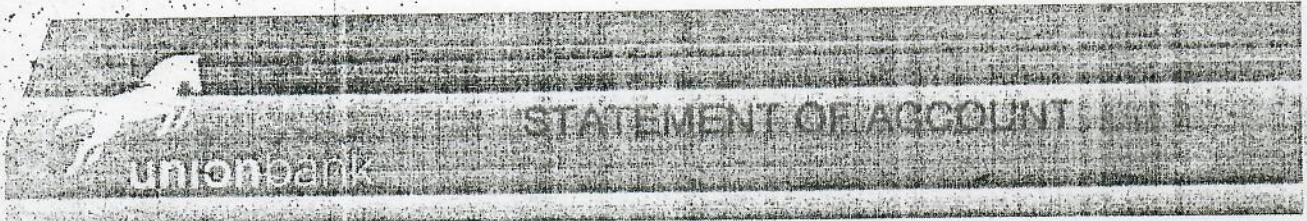
APPENDIX B – Bank Charges:

Date	Bank Name	Account Number	Particulars	Amount N
1/12/2021	Balance b/f			618.00
8/12/2021	Union Bank	0064991440	Cost of Adhoc Statement	20.00
15/12/2021	“	“	Electronic money Transfer	50.00
20/12/2021	“	“	Electronic money Transfer	100.00
21/12/2021	“	“	Electronic money Transfer	150.00
23/12/2021	“	“	Sms Charges	72.00
29/12/2021	“	“	Electronic money Transfer	50.00
8/12/2021	“	0079071434	Cost of Adhoc Statement	20.00
16/12/2021	“	“	Electronic money Transfer	50.00
23/12/2021	“	“	Sms Charges	48.00
31/12/2021	“	“	Electronic money Transfer	50.00
TOTAL				1,228.00

APPENDIX C

Credit in Bank not in Cash Book

a) Payment by Taiwo Adewale	N6,500.00
b) Credit Alert of 04/10/2021	<u>N12,000.00</u>



ACCOUNT NO.: 0079071434

Statement Print Date: 06 Jan, 2022

Start Date: 01 Dec, 2021

End Date: 31 Dec, 2021

IBARAPA STATUTORY ACCOUNT

IBARAPA NORTH EAST LG GOVT BANK TO IBARAPA NORTH EAST LG GOVT EMULATE

Branch Name: BANK RD.,IBADAN

Account type: CURRENT ACCOUNT - LG PUBLIC SECTOR

Currency: NGN

POST DATE	TRANSACTION DESC	DOC NO.	VALUE DATE	DR	CR	BALANCE
08-Dec-2021	Cost of Adhoc Statement/1 pages	AAE7o2AIDAANVhkaAD	08-Dec-2021	20		916703.51
16-Dec-2021	IBARAPA EAST LOCAL GOVERNMENT/BTI192637752640729821445:FT BO IBARAPA EAST LOCAL GOVERNMENT IFO IBAR	UI000008211216154711431132609406	16-Dec-2021		8200000	9116703.51
16-Dec-2021	ELECTRONIC MONEY TRANSFER LEVY		16-Dec-2021	50		9116653.51
17-Dec-2021	Cheque Paid # 00000508 to OGUNDELE AZEEZ DAUDA Cheque Deposit UBN # 00000508/IBARAPA STATUTORY ACCOUNT	FJB2135155752083	17-Dec-2021	3585000		5531653.51
17-Dec-2021	Cheque Paid # 00000507 to OGUNDELE AZFFZ DAUDA Cheque Deposit UBN # 00000507/IBARAPA STATUTORY ACCOUNT	FJB2135155751699	17-Dec-2021			1531605.51
23-Dec-2021	SMS CHARGES,December 2021	GF2021121670978214	23-Dec-2021	48		1531555.51
31-Dec-2021	IBARAPA EAST LOCAL GOVERNMENT/BTI192637765419111677789:FT BO IBARAPA EAST LOCAL GOVERNMENT IFO IBAR	UI000008211231100932172613830006	31-Dec-2021		800000	7331605.51
31-Dec-2021	Cheque Paid # 00000509 to ADEJUMO JIMOH DENRE Cheque Deposit UBN # 00000509/IBARAPA STATUTORY ACCOUNT	FJB2136556375093	31-Dec-2021	800000		1531605.51
31-Dec-2021	ELECTRONIC MONEY TRANSFER LEVY		31-Dec-2021	50		1531555.51

1 of 1

OPENING BALANCE =	916723.51	
TOTAL DEBIT AMT =	8,385,168.00	DR Count = 7
TOTAL CREDIT AMT =	9,000,000.00	CR Count = 2
CLOSING BALANCE =	1531555.51	



ACCOUNT NO.: 0064991440

Statement Print Date: 06 Jan, 2022
 Start Date: 01 Dec, 2021
 End Date: 31 Dec, 2021

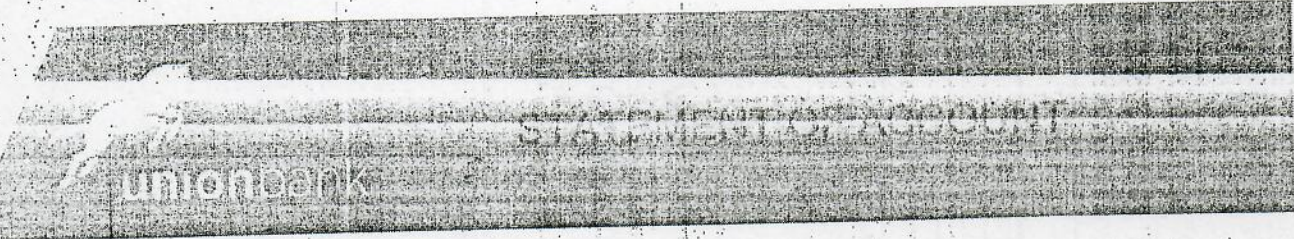
IBARAPA NORTH EAST L
 IBARAPA NORTH EAST LOCAL GOVT LANLA NITEL ROAD LANLATE:00



Branch Name: BANK RD.,IBADAN
 Account Type: CURRENT ACCOUNT – LG PUBLIC SECTOR
 Currency: NGN

POST DATE	TRANSACTION DESC	DOC NO.	VALUE DATE	DR	CR	BALANCE
08-Dec-2021	Cost of Adhoc Statement/1 pages	AAE7o2AIDAANWFABW	08-Dec-2021	20		26617.47
15-Dec-2021	Cash Deposit#4@LANLATE by TIAMIYU HASSAN	FJB2134955680776	15-Dec-2021		30000	56617.47
15-Dec-2021	ELECTRONIC MONEY TRANSFER LEVY		15-Dec-2021	50		56567.47
16-Dec-2021	UBN Cheque Cashed#00000096 to MR ADEJUMO JIMOH A@LANLATE	FJB2135055717859	16-Dec-2021	51000		5567.47
20-Dec-2021	Cash Deposit#2@LANLATE by TIAMIYU HASSAN	FJB2135455861939	20-Dec-2021		38000	43567.47
20-Dec-2021	Cash Deposit#3@LANLATE by TIAMIYU HASSAN	FJB2135455911887	20-Dec-2021		15250	58817.47
20-Dec-2021	ELECTRONIC MONEY TRANSFER LEVY		20-Dec-2021	100		58717.47
21-Dec-2021	Cash Deposit#4@LANLATE by TIAMIYU HASSAN	FJB2135555953663	21-Dec-2021		34200	92917.47
21-Dec-2021	Cash Deposit#3@LANLATE by TIAMIYU HASSAN	FJB2135555953591	21-Dec-2021		38000	130917.47
21-Dec-2021	Cash Deposit#5@LANLATE by TIAMIYU HASSAN	FJB2135555954980	21-Dec-2021		12650	143567.47
21-Dec-2021	Cash Deposit#10@LANLATE by RASAKI ISMAIL	FJB2135555968313	21-Dec-2021		5760	149327.47
21-Dec-2021	ELECTRONIC MONEY TRANSFER LEVY		21-Dec-2021	150		149177.47
22-Dec-2021	UBN Cheque Cashed#00000097 to MR ADEJUMO JIMOH A@LANLATE	FJB2135655021365	22-Dec-2021	20000		129177.47
22-Dec-2021	Cash Deposit#8@LANLATE by ADEROMU ADEBOYIN	FJB2135656063391	22-Dec-2021		6800	135977.47
23-Dec-2021	SMS CHARGES,December 2021	GF2021121670977118	23-Dec-2021	72		135905.47
29-Dec-2021	OJO OMOTOMILOLA FUNMILAYOOJO, OMOTOMILOLA FUNMILAYO/FromOjoBabatunde REF40344259300015000000211227	UI000013211227173852000512175565	29-Dec-2021		150000	285905.47
29-Dec-2021	ELECTRONIC MONEY TRANSFER LEVY		29-Dec-2021	50		285855.47
30-Dec-2021	UBN Cheque Cashed#00000098 to MR ADEJUMO JIMOH A@LANLATE	FJB2136456320193	30-Dec-2021	229000		56855.47

OPENING BALANCE =	26637.47	DR Count = 9
TOTAL DEBIT AMT =	300,442.00	CR Count = 9
TOTAL CREDIT AMT =	330,660.00	
CLOSING BALANCE =	56855.47	



ACCOUNT NO.: 0091417740

Statement Print Date: 06 Jan, 2022
Start Date: 01 Dec, 2021
End Date: 31 Dec, 2021

IBARAPA NORTH EAST LCDA STABILIZATION ACCOUNT
O IBARAPA NORTH EAST LG GOVT LANLATE IBARAPA NORTH EAST LG GOVT LANLATE

Branch Name: BANK RD., IBADAN
Account Type: CURRENT ACCOUNT - LG PUBLIC SECTOR
Currency: NGN

POST DATE	TRANSACTION DESCRIPTION	DOC NO.	VALUE DATE	DR	CR	BALANCE
08-Dec-2021	Cost of Annual Statement/1 pages	AAE702AIDANN/DABO	08-Dec-2021	20		4408518.46
23-Dec-2021	GMS CHARGES, December 2021	GF2021121670979035	23-Dec-2021	12		4408506.46

OPENING BALANCE =	4408538.46	DR Count = 2
TOTAL DEBIT AMT =	32.00	CR Count = 0
TOTAL CREDIT AMT =	0.00	
CLOSING BALANCE =	4408506.46	



UNION BANK OF NIGERIA PLC RC.6262

HEAD OFFICE Stallion Plaza, 36 Marina, Lagos
PMB 2027, Lagos, Nigeria

TEL +234 (01) 271 6800-2

www.unionbankng.com



Lanlate

14th April 2022

The Chairman,

Ibarapa North-East LCDA

Lanlate, Oyo State.

Sir,

RE: CERTIFICATE OF BALANCE

This is to certify that below accounts of the LCDA maintained with us have this balance as at
14th April 2022

ACCOUNT NAME	BALANCE
IBARAPA NORTH EAST LCDA TERM DEPOSIT	N35,000,000

Yours faithfully,


Olutoba Awonusi

Branch Service Manager


Opeyemi Fagbemi
Head Teller Services

Polaris Bank Limited
ERUWA
HOSPITAL ROAD
ERUWA
OYO, OYO



01-dec 21 To 06 JAN-22
0071183384
UNIVERSAL TERM DEPOSIT
(NGN) - NGN
SORT CODE:- 076191927

IBARAPA EAST LOCAL GOVT ERUWA
IBARAPA EAST LOCAL GOVT ERUWA
, ERUWA
OYO

Report By:-Dolapo Rukayat Lawal
Staff No:-19434
Branch:-Eruwa

EntryDate	Details	ValueDate	Debit	Credit	Balance
01-dec-21	Balance B/F.....				45,361,627.90
30-DEC-21	SMS SERVICE CHARGED FOR 3 TRAN(S) : PERIOD APPLIED BTW 26/11/2021 AND 29/12/2021 - 0071183384	30-DEC-21	12.00		045,361,615.90
	Totals.....			12.00	0.00
		Total	0.00		

***** End of Report *****

Report By:-Dolapo Rukayat Lawal
Staff No:-19434
Branch:-Eruwa

Polaris Bank Limited
ERUWA
HOSPITAL ROAD
ERUWA
OYO, OYO



01-jan-21 To 18-FEB-21
4040027909
PUBLIC SECTOR - LOCAL
GOVERNMENT - NGN
SORT CODE:- 076191927

IBARAPA EAST LOCAL GOVT ERUWA
IBARAPA EAST LOCAL GOVT ERUWA
, ERUWA
OYO

Report By:-Joshua oluwatosin
Fasoyin
Staff No:-11730
Branch:-Eruwa

EntryDate	Details	ValueDate	Debit	Credit	Balance
01-jan-21	Balance B/F.....				4,197,187.74
	Totals.....		0.00	0.00	
		Total	0.00		

***** End of Report *****

Report By:-Joshua oluwatosin Fasoyin
Staff No:-11730
Branch:-Eruwa