

**IREPO LOCAL GOVERNMENT  
KISI, OYO STATE**

**GENERAL PURPOSE ANNUAL  
FINANCIAL**

**STATEMENT ACCOUNTS FOR THE  
YEAR ENDED**

**31<sup>ST</sup> DECEMBER, 2021**



## STATEMENT OF FINANCIAL RESPONSIBILITY

These financial statement have been prepare by the director of finance and supplies of Irepo Local Government Kisi in Accordance with the provision of financial control and management act 1958 amended. In compliance with the IPSAS concept which Irepo Local Government had adopted partial since 2016 the full implementation of IPSAS in this report cannot be done due to the failure of management to hire expert to value Irepo Local Government Fixed Assets which to be use to determine depreciation value ammortalization and impairment testing. By knowing the evaluated value of Assts, the reserve can be brought into the records.

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



**Director of finance & supplies**

30/12/22

**Date**

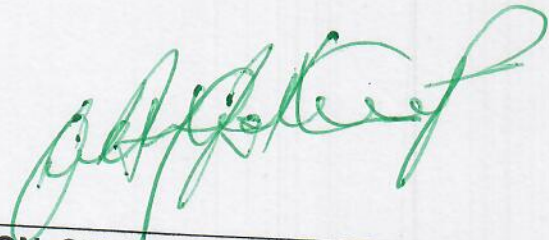
## IREPO LOCAL GOVERNMENT KISI

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

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



**MR. AWOBODE A.O.**  
**Director of finance & Supplies**  
**Irepo Local Govt. Kisi**



**HON. SULEIMANA LATEEF ADEDIRAN**  
**Executive**  
**Irepo Local Govt. Kisi**



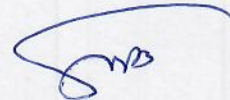
## STATEMENT OF ACCOUNT POLICES

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

### BASIS OF ACCOUNTING

1. Both Cash and accrual basis were adopted. Basically this year, sum of three hundred thousand naira (300,000.00) paid under receivable A/C was debited to tractor revenue suspension account while revenue account under sales of tractor presidium was credited.  
Similarly the revenue generated this year was drastically reduce due to non holding of FAAC meeting at the State level this was conducted to the series of litigation statutory allocation for salary and running cost both were recorded as statutory allocation. Thereafter, no allocation for VAT, 10% state IGR and excess crude oil. These factors affected negatively the operational performance at Local Government Level.
2. The accrual concept had been applying in treating the payment of VAT, withholding taxes under payable A/C. This year under review no payment or accepted liability is made make the payable A/C still shows ₦1,522,677.63
3. Investment in various companies for the year under review was stated at their face value while dividend is no given or declared, also bonus for shares held was not rolled-out.
4. All others transaction were treated purely on cash basis such as current assets which is Bank Balance, stabilization fund A/C the advance/Deposited, personnel cost, overhead, capital expenditure and general revenue balance.

Thanks.



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**Director of Finance**

## **TABLE OF CONTENTS**

1. Statement of financial responsibility
2. Statement of accounting policies
3. Consolidated statement of financial performance
4. Consolidated statement of financial performance
5. Consolidated statement of cash flow
6. Note to account
7. Appendix I: Bank reconciliation statement 31<sup>st</sup> December, 2021
8. Appendix II: Bank certificate as at 31<sup>st</sup> December, 2021



## IREPO LOCAL GOVERNMENT, KISI

### Statement of Financial Position for the Year Ended 31st December, 2021

2021	DETAILS	NOTES	2021	
N'000	Re-Presented By:		N'000	N'000
	<b>ASSETS</b>			
	Current Assets			
1,952,125.61	Cash and cash equivalents	15	50,126,435.95	
	Inventories			
	WIP			
24,554,902.35	Receivables Advance	22	343,003,188.71	
	Prepayments			
<b>369,453,574.80</b>	<b>Total Current Assets</b>			393,129,624.66
	<b>Non-current assets</b>			
	Loans Granted			
42,052,393.00	investments	2	42,052,393.00	
105,352,446.84	fixed Assets-Property, Plant & Equip.		705,352,446.84	
	investments Property			
	Biological Assets Agric			
	Total Non-Current Assets		147,404,839.84	147,404,839.84
411,505,967.80	Total Assets			
				540,534,464.50
	<b>LIABILITIES</b>			
	Current Liabilities			
	Accumulated Depreciation			
	Loans & Debts (Short-term)	1	16,000,000.00	
57,385,038.02	Unremitted Deduction Depart	21	4,625,125.69	
1,522,677.63	Payables	3	1,522,677.63	
75,507,715.65	Total Current Liabilities			22,147,803.32
	Non Current Liabilities			
	Public Funds			
	Borrowings			
	Total Non-Current Liabilities			
	Total Liabilities			
75,507,715.65	Net Assets/Equity			
	Financed By:			518,386,661.18
	Reserves	4	415,994,915.46	415,994,915.46
	Capital Grants			
	Net Surpluses/Deficits		102,391,744.72	102,391,744.72
	Accumulated surpluses/(deficits)			
<b>335,998,252.15</b>	<b>Total Net Assets/Equity</b>			<b>518,386,661.18</b>



## IREPO LOCAL GOVERNMENT, KISI

### Statement of Financial Performance for the Year Ended 31st December, 2021

2020	DETAILS	NOTES	2021 ACTUAL
	<b>REVENUE</b>		
596,055,875.65	<b>STATUTORY REVENUE</b>	5	782,100,204.04
	Extra ordinary Items - Covid-19		
	Pay Chioce		
2,777,890.00	Tax Revenue	4	3,436,700.00
12,872,800.00	NON-Tax Revenue		18,958,377.41
	AID & Grants		
	Investment Income		
	Expenditure Recovery		
	Other Capital Receipts		
	Debt Forgiveness		
	Transfer from Other Government Entities		
966,226,974.28	<b>Total Revenue</b>		804,495,281.45
	<b>EXPENDITURE</b>		
310,646,600.01	Salaries & Wages	19	390,699,504.75
	Extra ordinary Item-Covid-19		
	Pay Choice		
190,562,492.91	Social Contribution Capital	21	181,536,070.19
2,043,422.43	Social Benefits		
89,329,719.11	Overhead Cost	20	129,867,961.79
	NIBSS		
	Grantuity		
	Pension Allowance		
	Stationeries		
	Impairment Charges		
	Depreciation Charges		
	Transfer to Other Government Entities		
	Public Debt Charges		
	Allowance (Leave Bonus)		
630,228,722.23	<b>Total Expenditure</b>		<b>702,103,536.73</b>
	Surplus/(deficit) from Operating Activities for the Period		102,391,744.72
	Total non-operating revenue (expenses)		
	Non-operating Activities		
	Gain/Loss on Asset Disposal		
	Refunded Revenue		
	Revaluation Gain/Loss		
	Net Surplus/(Deficit) from non-operating Activities		
	Surplus/(Deficit) from Operating Activities		102,391,744.72
	Purchase/Construction of Asset		
	Minority interet Share of Surplus/(Deficit)		
	Accumulated Surplus/(Deficit)01/01/2020		
	Accumulated Surplus/(Deficit)31/12/2020		



**IREPO LOCAL GOVERNMENT, KISI**  
**Statement of Cash Flow for the Year Ended 31st December, 2021**

PREVIOUS YEAR 2020	DETAILS	NOTES	2021	
			N'000	N'000
	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
	<b>Inflows</b>			
	Statutory Revenue	5	782,100,204.04	
	COVID '19			
2,778,890.00	Tax Revenue	48	3,436,700.00	
12,872,800.00	Non Tax Revenue		15,424,336.32	
	Government Share of VAT			
2,710,334.70	Interest Earned	16	3,534,041.09	
	Aid & Grants			
	Refund			
	Transfer from Other Governemnt Entities			
	<b>Total Inflow from Operating Activities</b>			804,495,281.45
	<b>Outflows</b>			
310,646,600.01	Salaries & Wages	19	390,699,504.75	
	COVID '19			
89,329,719.11	Overheads (Payment to Consultants, Suppliers etc)	20	129,867,961.79	
	Pension Allowance			
190,562,492.19	Social Benefit		181,536,070.19	
	Gratuity			
	Deductions			
	Refund			
	Inventory			
	Loan			
	transfer to Other Governemnt Entities			
	Allowance			
	<b>Total Outflow from Operating Activities</b>			702,103,536.73
	<b>Net Cash Inflow/(Outflow) from Operating</b>			
	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
	<b>INFLOW</b>			
	Proceeds from Sale of PPE			
	Proceeds from Sale of investment Property			
	Proceeds from Sales of Intangible Assets			
	Proceeds from Sale of investment			
	Divident Received			
	<b>Total Inflow</b>			
	<b>Outflow</b>			
	Purchase/Construction of Assets-PPE			
	Purchase/Construction of Assets-Inv. Property			
	Investment in Private Companies			
	Loans Granted			
	Purchase of Intangible Assets			
	Acquisition of Investment			
	<b>Total Outflow</b>			
	<b>Net Cash Flow from Activities</b>			
	<b>CASH FLOW FROM ACTIVITIES</b>			
	<b>INFLOW</b>			
	Capital Grant Received			
	Proceeds from Borrowing			
	<b>TOTAL INFLOW</b>			
	<b>OUTFLOW</b>			102,391,744.72
	Repayment of Borrowing			
	Distribution of Surplus/Dividends paid			
	<b>TOTAL OUTFLOW</b>			



**NOTE 1**

The outstanding of those obtained tractors as hiire purchase fromm Irepo Local Government as at 31/12/2021

S/N	NAMES	AMOUNT (N)
1	Alh. Dauda Olaniyan	2,100,000.00
2	Saheed Mubarak	2,900,000.00
3	Alh. Mamman	1,800,000.00
4	Fasasi Waheed	2,200,000.00
5	Wahab Waheed	3,000,000.00
6	Ojedele Tolulope	2,800,000.00
7	Abdul Ganiyu Oseni	1,200,000.00
	<b>TOTAL</b>	<b>16,000,000.00</b>

**NOTE 2**

**STATEMENT OF INVESTMENT**

1	AFIJI LOCAL GOVT.	55,634,240	C3615945AL
2	AKINYELE LOCAL GOVERNMENT	11,796,433	C3615946AL
3	ATIBA LOCAL GOVERNMENT	67,300,769	C3615950AB
4	ATISBO LOCAL GOVERNMENT	43,336,048	C3615951AB
5	EGBEDA LOCAL GOVERNMENT	43,439,072	C3615953ED
6	IBADAN N/E LOCAL GOVERNMENT	27,868,390	C3615956EL
7	IBADAN NORTH LOCAL GOVERNMENT	72,029,041	C3615958/A
8	IBADAN N/W LOCAL GOVERNMENT	68,052,112	C3615959/A
9	IBADAN S/W LOCAL GOVERNMENT	96,399,292	C3615960/A
10	IBADAN S/W LOCAL GOVERNMENT	21,445,477	C3615961/A
11	IBADAN CENTRAL LOCAL GOVERNMENT	4,686,688	C3615952IP
12	IBARAPA EAST LOCAL GOVERNMENT	42,001,989	C3615963IP
13	IBARAPA NORTH LOCAL GOVERNMENT	95,576,095	C3615961IP
14	IDO LOCAL GOVERNMENT	96,090,452	C3615965IP
15	IREPO LOCAL GOVERNMENT	42,052,393	C3615997IP
16	ISEYIN LOCAL GOVERNMENT	92,840,477	C3615972II
17	ITESIWAJU LOCAL GOVERNMENT	50,824,169	C3615972II
18	IWAJOWA LOCAL GOVERNMENT	46,742,806	C3615974W
19	KAJOLA LOCAL GOVERNMENT	12,957,528	C3615975KL
20	LAGELU LOCAL GOVERNMENT	68,538,780	C3615976LL
21	OGBOMOSHO NORTH LOCAL GOVERNMENT	24,356,515	C36159810S
22	OGBOMOSHO SOUTH LOCAL GOVERNMENT	13,537,984	C3615982OS
23	OGOOLUWA LOCAL GOVERNMENT	10,102,648	C3615984OO
24	OLORUN SOGO LOCAL GOVERNMENT	82,711,100	C36159810S



25	OLUYOLE LOCAL GOVERNMENT	21,767,504	C3615992OL
26	ONA-ARA LOCAL GOVERNMENT	52,336,205	C3615993OR
27	ORI-IRE LOCAL GOVERNMENT	11,518,788	C3615996OR
28	OORELOPE LOCAL GOVERNMENT	29,682,432	C3615995OP
29	OYO EAST LOCAL GOVERNMENT	15,196,820	C3615997OY
30	OYO WEST LOCAL GOVERNMENT	55,148,478	C3615998OY
31	SAKI WEST LOCAL GOVERNMENT	52,529,573	C3615900SK
32	SAKI EAST LOCAL GOVERNMENT	75,184,144	C3615900SK
33	SURULERE LOCAL GOVERNMENT	86,892,075	C3615901SR

**NOTE 3**

**PAYEABLE A/C STATEMENT OF VALUED ADDED TAX AND WHT TAX**

	Opening balance as at 1/1/2021		78,844,836.75
	LessL VAT & WHT taxes paid during the year		6,322,159.12
	Closing balance as at 31/12/2021		1,522,677.63



**NOTE 4**

**ACCUMULATED FUND**

**STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>PREVIOUS YEAR 2020</b>	<b>DETAILS</b>	<b>APPROVED BUDGET 2021</b>	<b>ACTUAL 2020</b>
351,810,074.06	OPENING BALANCE		
596,055,875.62	GOVT. SHARE OF FAAC	480,000,000.00	335,998,252.15
	VAT	342,000,000.00	782,100,204.04
	10% STATE IGR	30,000,000.00	
2,777,890.00	TAX REVENUE	13,460,000.00	3,436,700.00
12,872,800.00	NON TAX REVENUE	28,500,000.00	15,424,336.32
2,710,334.70	INTEREST EARNED	5,000,000.00	3,534,041.09
	FAAC SPECIAL ALLOCATION	12,000,000.00	
166,226,974.38	<b>TOTAL REVENUE</b>	<b>910,960,000.00</b>	1,118,098,456.19
	<b>EXPENDITURE</b>		
102,485,984.95	ADMINISTRATION	154,418,752.79	194,096,156.33
29,485,984.95	FINANCE & SUPPLIES	41,031,000.00	44,678,582.60
4,108,658.51	BUDGET & PLANNING RESEARCH	9,241,058.00	2,696,536.19
39,689,910.10	SOCIAL BENEFITS		
75,915,707.58	EDUCATIONAL	84,985,729.59	81,599,814.52
101,239,327.89	PRIMARY HEALTH CARE	124,684,199.86	111,323,863.26
45,952,939.25	WORKS & HOUSING	52,790,896.62	34,852,852.15
11,081,602.93	AGRIC & NATURAL RESOURCES	18,488,999.00	8,224,176.26
25,459,113.49	ENVIRONEMNTAL SERVICES	35,274,688.40	26,441,659.73
4,012,759.42	HLGA OFFICE	6,233,475.74	16,647,829.50
190,562,492.91	CAPITAL PROJECT	415,640,000.00	181,536,070.19
640,228,722.32	TOTAL EXPENDITURE		702,103,541.73
335,998,252.15	ACCUMULATED	94,278,800.00	415,994,915.46

**NOTE 5**

**FAAC STATUTORY ALLOCATION RECEIVED MONTHLY**

<b>MONTH</b>	<b>DEATAILS</b>	<b>DEDUCTION</b>	<b>FINAL ALLOCATION REIMBURSEMENT</b>
JANUARY	ALLOCATION		61,870,359.46
FEBRUARY	ALLOCATION		37,892,322.25
MARCH	ALLOCATION		72,528,851.12
APRIL	ALLOCATION		51,378,071.49
MAY	ALLOCATION		36,664,948.94
JUNE	ALLOCATION		43,210,439.26
JULY	ALLOCATION		59,171,301.40
AUGUST	ALLOCATION		41,456,027.69
SEPTEMBER	ALLOCATION		112,950,711.64
OCTOBER	ALLOCATION		88,559,925.22
NOVEMBER	ALLOCATION		74,686,764.79
DECEMBER	ALLOCATION		101,730,480.78
	<b>TOTAL</b>		<b>782,100,204.04</b>



**NOTE 6  
EXCESS CURDE OIL**

MONTHS	DETAILS	DEDUCTION	FINAL REIMBURSEMENT
FEBRUARY	EXCESS CURDE OIL		

**NOTE 7  
PERSONAL TAX**

ECONOMIC CODE	DETAILS	APPROVED	ACTUAL
12010101	Community development/poll tax	400,000.00	190,200.00
12010102	Arrears of Community/poll tax	100,000.00	
12010109	Other Services tax	600,000.00	
<b>NOTE 12</b>	<b>TOTAL</b>	<b>1,100,000.00</b>	<b>190,200.00</b>

**NOTE 8  
LICENSE**

ECONOMIC CODE	DETAILS	APPROVED	ACTUAL
1200105	Radio/Television license	300,000.00	317,000.00
12020124	Abbator/sahugter	100,000,000.00	464,700.00
	Liquor license	60,000.00	27,000.00
	<b>TOTAL</b>	<b>1,360,000.00</b>	<b>808,700.00</b>

**NOTE 9  
FEES**

ECONOMIC CODE	DETAILS	APPROVED	ACTUAL
12020418	Marriage/Divorce fees	400,000.00	100,000.00
120417	Contractor registration fees	500,000.00	
120443	Birth & death registration fees	250,000.00	40,600.00
120451	Timber & forest fees		591,000.00
120491	Squarer fees	5,000,000.00	
12020448	Developmental levies	20,000.00	126,800.00
12020481	Plot allocation layout	2,000,000.00	378,000.00
12020502	Court fine	50,000.00	32,900.00
12020459	Right of Occupation	400,000.00	25,000.00
12020109	Indigence ship registration fees	2,000,000.00	1,056,000.00
	Howker/squarer permit fees	400,000.00	87,500.00
	<b>TOTAL</b>	<b>11,000,000.00</b>	<b>2,437,800.00</b>

**NOTE 10  
SPECIAL FAAC ALLOCATION**

	PARISH FUND	APPROVED BUDGET	ACTUAL
		12,000,000.00	



**NOTE 11  
SALES/TRACTOR**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED BUDGET</b>	<b>ACTUAL</b>
12020126	Tractor hiring Services	10,000,000.00	175,000.00
12020617	Farm Agric Produce	2,500,000.00	
12020628	Sales of tractor and implement	12,000,000.00	2,360,000.00
12020611	Process from sales of Good vehicle	5,000,000.00	
	<b>TOTAL</b>	<b>8,500,000.00</b>	<b>2,535,000.00</b>

**NOTE 12  
EARNINGS**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED BUDGET</b>	<b>ACTUAL</b>
12020703	Earnings from hired plant & equip	2,500,000.00	2,230,000.00
12020109	Registration of voluntary org.	700,000.00	40,000.00
12020711	Earning from commercial activities	3,000,000.00	2,489,100.00
12020707	Earning from medical services	250,000.00	
12020728	Earning from affidavit & oath office	200,000.00	
	<b>TOTAL</b>	<b>6,650,000.00</b>	<b>4,759,100.00</b>

**NOTE 13  
RENT OF GOVERNMENT BUILDING**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED BUDGET</b>	<b>ACTUAL</b>
12020801	Rent Government Quarter	350,000.00	96,000.00
12020806	Rent of Shop	2,500,000.00	2,211,800.00
	<b>TOTAL</b>	<b>2,850,000.00</b>	<b>2,307,800.00</b>

**NOTE 14  
RENT OF LAND AND OTHER**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED BUDGET</b>	<b>ACTUAL</b>
1202906	Rent on Govt Properties	500,000.00	120,000.00
12020905	Lease rental	5,000,000.00	1,046,000.00
12020901	Rent & Premium on the	3,000,000.00	1,125,000.00
	<b>TOTAL</b>	<b>8,500,000.00</b>	<b>2,291,000.00</b>

**NOTE 15  
INVESTMENT INCOME**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED BUDGET</b>	<b>ACTUAL</b>
120211102	Divided on investment in quoted companies	1,943,500.00	
	<b>TOTAL</b>	<b>1,943,500.00</b>	

**NOTE 16  
INTEREST EARNED**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED BUDGET</b>	<b>ACTUAL</b>
12021210	Bank interest received & capitalized	5,000,000.00	353,404,109.00
	<b>TOTAL</b>	<b>5,000,000.00</b>	

**NOTE 17  
OTHER REVENUE**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED BUDGET</b>	<b>ACTUAL</b>
14070103	Recoveries	2,000,000.00	900,734.22
	<b>TOTAL</b>	<b>2,000,000.00</b>	<b>900,734.22</b>



**NOTE 18  
REBURSHMENT**

ECONOMIC CODE	DETAILS	APPROVED BUDGET	ACTUAL
14070103	Remburshment		2,630,702.10
	<b>TOTAL</b>		<b>2,630,702.10</b>

**NOTE 19  
PERSONAL COST (SALARIES & WAGES)**

**OFFICE OF THE CHAIRMAN**

CODE: 011101000100

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2021	ACTUAL 2021	REMARK
21	PERSONAL COST			
21010103	CEF SALARIES	16,718,483.19	22,606,603.83	
21020101	NON REGULAR ALL (SEVY ALLOCA	5,000,000.00	5,468,350.31	
	<b>TOTAL</b>	<b>21,718,493.00</b>	<b>28,074,954.14</b>	

**OFFICE OF THE SECRETARY AUDIT**

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2021	ACTUAL 2021	REMARK
21010103	CRF SALARIES	2,184,899.60	493,064.51	

**OFFICE OF INTERNAL AUDIT**

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2021	ACTUAL 2021	REMARK
21010101	SALARY	2,082,000.00	1,296,531.67	
21020102	NON -REGULAR ALLOWANCE			
	<b>TOTAL</b>	<b>2,082,000.00</b>	<b>1,296,531.67</b>	

**THE COUNCIL**

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2021	ACTUAL 2021	REMARK
21010103	CRF SALARIES	6,700,000.00		
21020101	NON -REGULAR ALLOWANCE			
	<b>TOTAL</b>	<b>6,700,000.00</b>		

**HEAD OF LOCAL GOVERNMENT ADMINISTRATION**

CODE: 011200100100

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2021	ACTUAL 2021	REMARK
21070101	SALARY	2,653,475.74	16,607,829.50	
21020101	NON -REGULAR ALLOWANCE			
	<b>TOTAL</b>	<b>2,653,475.74</b>	<b>16,607,829.50</b>	

**DEPARTMENT OF GENERAL ADMINISTRATION**

CODE: 012500100100

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2021	ACTUAL 2021	REMARK
21010101	SALARY	5,304,456,000.00	5,896,080,601.00	
21020101	NON -REGULAR ALLOWANCE	5,000,000.00	22,881,000.00	
	<b>TOTAL</b>	<b>58,044,560.00</b>	<b>81,841,800.01</b>	

**AGRICULTURAL DEPARTMENT**

CODE: 012500100100

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2021	ACTUAL 2021	REMARK
21010101	SALARY	16,288,999.00	7,154,776.26	
21020102	NON -REGULAR ALLOWANCE			



**FINANCE AND SUPPLIES DEPARTMENT**

CODE: 022000100100

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2021	ACTUAL 2021	REMARK
21010101	SALARY	29,241,000.00	32,738,010.81	
21020102	NON -REGULAR ALLOWANCE			
	<b>TOTAL</b>	29,241,000.00	32,738,010.81	

**BUDGET AND STATISTICS**

CODE: 022000300100

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2021	ACTUAL 2021	REMARK
21070101	SALARY	556,105,800.00	2,338,536.19	
21020102	NON -REGULAR ALLOWANCE			
	<b>TOTAL</b>	5,561,058.00	2,338,536.19	

**DEPARTMENT OF WORKS AND HOUSING**

CODE: 023400100100

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2021	ACTUAL 2021	REMARK
21010101	SALARY	33,390,896.62	33,238,102.15	
21020102	NON -REGULAR ALLOWANCE			
	<b>TOTAL</b>	33,390,896.62	33,238,102.15	

**DEPARTMENT OF COMMUNITY DEVELOPMENT**

CODE: 055100300100

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2021	ACTUAL 2021	REMARK
21010101	SALARY	4,471,529.59	41,884,574.52	
21020102	NON -REGULAR ALLOWANCE	7,000,000.00	15,352,840.00	
	<b>TOTAL</b>	51,715,729.59	57,237,414.52	

**DEPARTMENT OF PRIMARY HEALTH CARE**

CODE: 052100100

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2021	ACTUAL 2021	REMARK
210101	SALARY	118,534,199.86	105,820,823.26	COHENCE SALARY
	<b>TOTAL</b>	118,534,199.86	105,820,823.26	LEAVE

**ENVIRONMENTAL DEPARTMENT**

CODE: 053500100100

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2021	ACTUAL 2021	REMARK
21010101	SALARY	24,884,688.40	23,857,655.73	NO LEAVE
	<b>TOTAL</b>	24,884,688.40	23,857,655.73	



**AGGREGATE PF PERSONEL COST FOR THE YEAR ENDED 31ST DECEMBER, 2021  
BY EACH DEPARTMENT**

<b>ADMINISTRATIVE</b>	<b>DEPARTMENT</b>	<b>PERSONNEL EMOLUMENTS</b>
11100100100	OFFICE OF THE CHAIRMAN	28,074,954.14
11101300100	OFFICE OF THE SECRETARY	493,064.51
11118300101	INTERNAL AUDIT	1,296,531.67
11200100100	THE COUNCIL	-
12500100100	HLGA	16,607,829.50
11200100100	ADMINISTRATIVE DEPARTMENT	81,841,806.01
21500100100	AGRIC DEPARTMENT	7,154,776.26
22000300100	FINANCE AND SUPPLIES DEPT.	327,388,010.81
22003000100	BUDGET AND STATISTICS DEPT.	2,338,536.19
23400100100	WORKS AND HOUSING	33,238,102.15
55100300100	COMMUNITY DEVELOPMENT SER	57,237,414.52
52100100100	PRIMARY HEALTH CARE	105,820,823.26
53500100100	ENVIRONMENTAL SERVICES	23,857,655.73
	<b>TOTAL</b>	<b>390,699,504.75</b>



**OVERHEAD COST NOTE 20**  
**OFFICE OF THE CHAIRMAN (ADMIN CODE: 011100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET 2021</b>	<b>ACTUAL 2021</b>
22020102	Local travel transport	4,000,000.00	518,000.00
22020405	Maint of I. T. Equipment	80,000.00	6,000.00
22020407	<b>Impress</b>	960,000.00	130,000.00
22020401	Maintenance of motor Vehicle/Transport	400,000.00	
22020601	Security Service	3,000,000.00	
22020604	Security Vote (including operations)	2,400,000.00	150,000.00
22021001	Refreshment & meal	300,000.00	25,000.00
22021007	Welfare package	400,000.00	
22020408	Leave		
22021029	Other Expenses (up keep)	800,000.00	
22020409	Up Keep Allowance	2,000,000.00	
	<b>TOTAL</b>	<b>14,260,000.00</b>	<b>699,000.00</b>

**SECRETARY OFFICE (ADMIN CODE: 011100300100)**

22020102	Local Travel & Transport: Others	400,000.00	-
<b>22020402</b>	Maintenance of motor	300,000.00	-
<b>22020402</b>	Maintenance of Office Furniture	50,000.00	-
	<b>TOTAL</b>	<b>750,000.00</b>	<b>-</b>



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

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET 2021</b>	<b>ACTUAL 2021</b>
22020102	Travel and transport	300,000.00	30,000.00
22020407	Impress	240,000.00	20,000.00
22020401	Maintenance of Offices I. T. Equipment	50,000.00	89,000.00
	Stationeries/Computer Consumable	50,000.00	12,000.00
2202048	Leave Bonus	90,000.00	
	<b>TOTAL</b>	<b>590,000.00</b>	<b>151,000.00</b>

**THE COUNCIL (ADMIN CODE: 011200100100)**

22020102	Local Travel & Transport: Others	1,000,000.00	26,000.00
22020402	Maintenance of Office Furniture	50,000.00	
22020801	Morto Vehicle fuel cost		
22020802	Other Transport Equipment fuel Cost	300,000.00	
	<b>TOTAL</b>	<b>1,300,000.00</b>	<b>26,000.00</b>

**HLGA OFFICE (ADMIN CODE: 012500100100)**

22020102	Local Travel & Transport: Others	2,500,000.00	-
22020301	Office Stationeries Computr Consumabl	200,000.00	-
22020401	Maintenace of Motor Vehicle/Transport	300,000.00	40,000.00
22020404	Maintenace of Office Furniture/I. T. Equi	80,000.00	-
022002047	Impress	370,000.00	-
02202081	Motor Vehicle fuel Cost	-	-
022020408	Leave Allowance	130,000	-
	<b>TOTAL</b>	<b>3,580,000.00</b>	<b>40,000.00</b>



**ADMIN DEPARTMENT (ADMIN CODE: 012500100100)**

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2021	ACTUAL 2021
022020102	Local Travel & Transport: Others	4,000,000.00	2,682,500.00
022020301	Office Stationeries Computer Consumat	200,000.00	151,000.00
022020305	Printing of non Security Document	600,000.00	100,000.00
022020401	Maintenace of Motor Equipment	400,000.00	600,000.00
022020402	Maintenance of Office Furniture	50,000.00	12,000.00
022021006	Postage/Curier Services	40,000.00	59,800.00
022020404	Maintenance of Office Equipment	100,000.00	368,000.00
022020801	Motor Vehicle fuel Cost	700,000.00	99,000.00
022020406	Impress	720,000.00	360,500.00
022020601	Security Service	26,500,000.00	60,772,000.00
022021001	Refreshment and meal	4,000,000.00	12,151,000.00
022021006	Election logistics	3,368,800.00	150,000.00
022021020	Other expenses (NOA, INEC, SIB, SSS, N	2,000,000.00	1,140,000.00
022020703	Legal Services	100,000.00	50,000.00
022021030	Public Enlighten	2,000,000.00	2,280,000.00
	<b>TOTAL</b>	<b>46,788,800.00</b>	<b>81,513,800.00</b>

**AGRIC DEPARTMENT (ADMIN CODE: 012500100100)**

022020102	Local Travel & Transport: Others	4,000,000.00	139,000.00
022020401	Maintenance of Office Motor Vehicle/Tra	250,000.00	100,000.00
022020408	Impress	480,000.00	-
022020404	Leave Allowance	620,000.00	-
022020406	Agric Input Subsidy	1,000,000.00	600,000.00
022021020	Other Maintenance Services (Tractor)	400,000.00	65,400.00
022020703	Other Expenses	-	165,000.00
	<b>TOTAL</b>	<b>2,200,000.00</b>	<b>1,069,400.00</b>



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

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET 2021</b>	<b>ACTUAL 2021</b>
022020102	Local Travel & Transport: Others	400,000.00	557,000.00
02202035	Printing of Non Security	500,000.00	35,000.00
22020301	Office Stationeries Computer	80,000.00	20,500.00
022020306	Printing of Security Documents	700,000.00	2,065,250.00
022020312	Prodn. Publication & Circulation of AFS	250,000.00	-
022202041	Maint. of Motor Vehicle/Transport	300,000.00	-
022020407	Imprest	720,000.00	-
022020709	Auditing Fees Accounts	6,000,000.00	9,262,821.79
022020408	Leave Allowance	1,600,000.00	-
022020901	Bank Charges (Other than interest)	800,000.00	-
022020801	Refreshment and meals	2,000,000.00	-
022020801	Motor Vehicle fuel Cost	840,000.00	-
	<b>TOTAL</b>	<b>11,790,000.00</b>	<b>11,940,571.79</b>



**BPRS & S DEPARTMENT (ADMIN CODE: 022000300100)**

ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET 2021	ACTUAL 2021
022020102	Local Travel & Transport: Others	300,000.00	22,000.00
022020401	Maintenance of Motor Vehicle/ Transport Equipment	200,000.00	20,000.00
022020408	Leaves Allowance	130,000.00	108,743.28
022021001	Refreshment and meal	1,000,000.00	20,000.00
022021014	Annual Budget Expenses & Admin.	1,250,000.00	250,000.00
022020407	Impress	300,000.00	-
022021023	Research	500,000.00	46,000.00
	<b>TOTAL</b>	<b>3,680,000.00</b>	<b>358,000.00</b>

**WORK AND HOUSING DEPARTMENT (ADMIN CODE: 023400200200)**

022020102	Local Travel & Transport: Others	400,000.00	454,750.00
022020201	Electricity Charges	900,000.00	200,000.00
022020401	Maint. of Motor Vehicle/Transport Equipment	400,000.00	450,000.00
022020201	Other Maint. Service (Earth moving equipments)	4,000,000.00	280,000.00
022020402	Maint. of Public Schools	5,000,000.00	80,000.00
022020403	Maintenance of Building Resident Qrt	2,000,000.00	100,000.00
022020407	Imprest	840,000.00	-
022020410	Leave Allowance	2,100,000.00	-
022020413	Minor Road Maintenance	4,000,000.00	-
022030419	Maintenance of Borehole Schemes	3,000,000.00	-
022020801	Motor Vehicle fuel cost	400,000.00	-
022020802	Other Transport Equipment Fuel Cost	500,000.00	50,000.00
022021029	Other Expenses (Cutting of Road side bush	700,000.00	-
	<b>TOTAL</b>	<b>19,440,000.00</b>	<b>1,614,750.00</b>



**COMMUNITY DEVELOPMENT AND CULTURE DEPARTMENT (ADMIN CODE: 05500300100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET 2021</b>	<b>ACTUAL 2021</b>
022020102	Local Travel & Transport: Others	800,000.00	300,000.00
022020303	Newspapers	500,000.00	319,000.00
022020311	Foods stuff/Catering materials supplies	-	-
022020408	Maint. of Motor Vehicle/Transport Equipment	200,000.00	-
022020601	Security Services	8,000,000.00	18,495,000.00
022020802	Sporting Activities	2,000,000.00	55,000.00
022021001	Refreshment and meals	500,000.00	500,000.00
022021003	Publicity and Advertisement	2,500,000.00	-
022020407	Imprest	720,000.00	10,000.00
022021021	Leave Allowance	2,500,000.00	-
022021029	Other Expenses (Photographs)	250,000.00	313,200.00
022021030	Publicity Enlightenment Programmes	8,000,000.00	110,000.00
022021021	Disaster Management	2,500,000.00	15,000.00
022040109	Fair/festival exp	300,000.00	750,000.00
022050102	Meal Subsidy	2,000,000.00	2,538,000.00
022050105	Education Subsidy	4,500,000.00	907,200.00
	<b>TOTAL</b>	<b>33,270,000.00</b>	<b>24,362,400.00</b>



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

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET ACTUAL</b>	<b>ACTUAL</b>
22020101	Local Travel & Transport	1,000,000.00	-
22020307	Drug Laboratory Medical Supplies	3,600,000.00	3,303,040.00
22020401	Maint. of Motor Vehicle/Transport and Equip	150,000.00	-
22020407	Imprest	900,000.00	2,120,000.00
022020801	Motor Vehicle Fuel Cost	300,000.00	-
022020305	Printing of Non Security Documents	-	-
02020408	Leave Allowance	-	-
22021001	Refreshment	-	80,000.00
22021030	Public Enlightenment	200,000.00	-
	<b>TOTAL</b>	<b>6,150,000.00</b>	<b>5,503,040.00</b>

**ENVIRONMENT DEPARTMENT (ADMIN CODE: 053500100100)**

22020102	Local Travel & Transport	150,000.00	25,000.00
22020401	Maint. of Motor Vehicle/Transport Equipments	1,600,000.00	-
22020406	Other Maintenance Service/Local Govt. Premises	500,000.00	35,000.00
22020409	Imprest	480,000.00	-
22020412	Maint. of Market/Public Place	200,000.00	30,000.00
22020605	Cleaning and Fumigation Services	700,000.00	2,500,000.00
22020801	Moto cycle Fuel Cost	240,000.00	-
22020802	Other Transport Equipment Fuel Cost	500,000.00	-
22021030	Public Enghtenment Programme	200,000.00	-
	<b>TOTAL</b>	<b>10,390,000.00</b>	<b>2,590,000.00</b>



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

		N
1.	OFFICE OF THE CHAIRMAN	699,000.00
2.	SECRETARY OFFICE	
3.	INTERNAL AUDIT	151,000.00
4.	THE COUNCIL	26,000.00
5.	HLGA OFFICE	40,000.00
6.	ADMINISTRATIVE DEPARTMENT	81,513,800.00
7.	AGRICULTURE DEPARTMENT	1,069,400.00
8.	FINANCIAL AND SUPPLIES DEPT.	11,940,571.79
9.	BUDGET PLAMNNING AND RESEARCH	358,000.00
10.	WORKS AND HOUSING DEPARTMENT	1,614,750.00
11.	COMMUNITY DEVELOPMENT SERVICE	362,400.00
12.	PHC DEPARTMENT	5,503,040.00
13.	ENVIROMENTAL DEPARTMENT	2,590,000.00
	<b>TOTAL</b>	<b>129,867,961.79</b>



**CAPITAL EXPENSES OFFICE OF THE LOCAL CHAIRMAN (ADMIN CODE: 011100100100)**  
**NOTE 21**  
**CHAIRMAN OFFICE**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET ACTUAL</b>	<b>ACTUAL</b>
2310113	Purchase of Computr (Laptop)	300,000.00	-
2310114	Purchase of Computer and Printers	300,000.00	-
23010112	Purchase of Office Furnitures and Fittings	250,000.00	-
	<b>TOTAL</b>	<b>850,000.00</b>	

**AUDIT UNIT (ADMIN CODE: 23010146)**

	<b>TOTAL</b>	<b>50,000.00</b>	
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**THE COUNCILS (ADMIN CODE: 011200100100)**

23010146	Purchase of other Equipment	100,000.00	
23010120	Purchase of Canteen/Kitchen Equipments	100,000.00	
022020311	Foods stuff/Catering materials supplies	-	-
	<b>TOTAL</b>	<b>200,000.00</b>	

**HLGA OFFICE (ADMIN CODE: 012500100100)**

23010146	Purchase of other Equipment	100,000.00	-
23010112	Purchase of Office Furniture	100,000.00	
	<b>TOTAL</b>	<b>200,000.00</b>	



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

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET ACTUAL</b>	<b>ACTUAL</b>
23010113	Purchase of Computer	580,000.00	4,412,782.19
23010146	Purchase of Other Equipment	100,000.00	35,000.00
23010104	Purchase of Motorcycles Fitting	300,000.00	140,000.00
	<b>TOTAL</b>	<b>980,000.00</b>	<b>4,587,782.19</b>

**AGRIC DEPARTMENT (ADMIN CODE: 021500100100)**

23020117	Farm Development (Livestock's	2,000,000.00	-
23050109	Special Project and Assignment (Farmers Tr	500,000.00	-
23050118	Procurement of Agriculture Inputs	300,000.00	-
	<b>TOTAL</b>	<b>10,000,000.00</b>	<b>-</b>



**WORKS AND HOUSING DEPARTMENT (ADMIN CODE: 023400100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET ACTUAL</b>	<b>ACTUAL</b>
23010101	Purchase Aquisition of Land	-	50,000,000.00
23010105	Purchase of Motorcycle (Utility)	-	9,000,000.00
23010150	Purchase of Road Equipment/Tools	-	180,000.00
23010112	Purchase of Office Furniture	100,000.00	95,000.00
2320101	Construction/Provision of Office Building (Police Station)	70,000,000.00	2,447,000.00
203020102	Construction/Provision of Residential Building	-	7,400,000.00
23030101	Rehabilitation/Repair of Resident Building	300,000.00	-
23020103	Construction/Provision of Electricity (within LGA Area and Scheme)	3,000,000.00	-
23030102	Rehabilitation/ Repairs of Office Building	-	3,581,820.00
23030105	Rehabilitation/ Repairs of Hospital/Health Centre	5,000,000.00	
23030106	Rehabilitation of Public School	-	-
23030113	Rehabilitation and Repair Road	60,000,000.00	17,368,900.00
23050109	Special Project Assignment	4,000,000.00	47,000.00
23040107	Preparation/Excution of Master Requisition Paid	3,000,000.00	220,000.00
	<b>TOTAL</b>	<b>302,410,000.00</b>	<b>90,339,720.00</b>



**EDUCATION AND SOCIAL SERVICES DEPARTMENT (ADMIN CODE: 055100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET ACTUAL</b>	<b>ACTUAL</b>
23010105	Purchase of Motorcycle	20,000,000.00	16,537,818.00
23050110	Educational Programme	30,000,000.00	48,020,750.00
23050111	Constituency Project/Empowerment Programme	13,000,000.00	11,940,000.00
	<b>TOTAL</b>	<b>63,000,000.00</b>	<b>76,489,568.00</b>

**PRIMARY HEALTH CARE (ADMIN CODE: 0521001000100)**

23010122	Medical/Maternity Service (TB etc)	-	-
23010122	Disease Surveillance Control and Prevention	-	-
23010122	LACA	-	-
23101022	Immunization Programme	-	-
23010122	Family Programme	-	-
23010122	Medical Programme	-	-
23010122	Purchase of Health Medical Equipment	20,000,000.00	4,680,000.00
	<b>TOTAL</b>	<b>20,000,000.00</b>	<b>4,680,000.00</b>



**ENVIRONMENTAL SANITATION DEPARTMENT (ADMIN CODE: 053500100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>APPROVED BUDGET ACTUAL</b>	<b>ACTUAL</b>
23040102	Erosion and Flood Control (Desilting)	8,000,000.00	490,000.00
23040104	Industrial Pollution	7,000,000.00	4,940,000.00
23040105	Water Pollution Prevention and Control (Chlorination/Pure of Chemical)	2,000,000.00	-
32040106	Beautification and Landscaping	1,000,000.00	-
	<b>TOTAL</b>	<b>18,000,000.00</b>	<b>5,430,000.00</b>

**STATEMENT OF CAPITAL DEVELOPMENT FUND**

012500100100	Administration and General Service Department	4,587,782.19	
021500100100	Agric Department	-	
023400100100	Work Department	339,720.00	
055100300100	Education Department	76,498,568.00	
052100100100	P.H.C. Department	4,680,000.00	
053500100100	Environmental Department	5,430,000.00	
	<b>TOTAL</b>	<b>181,536,070.19</b>	



NOTE 20

**STATEMENT OF CAPITAL DEVELOPMENT FUND**

Cash and its equivalent as at 31/12/2021

Comprise of:

Cash in Hand	10,732.95
Cash at Bank	50,115,703.00
<b>TOTAL</b>	<b>50,126,435.95</b>



## NOTE 21

## SUMMARY OF DEPOSIT FROM JANUARY TO DECEMBER, 2021

S/NO	NAME	AMOUNT
1	Better Life	8,489.37
2	J. O. Olawoye	480.00
3	M. O. Ojerinde	442.55
4	C. A Ayoola	1,473.00
5	A. A. Ayinde	1,395.75
6	NHF	36,303.20
7	Mrs. A. O. Ojo	7,773.37
8	Mr. O. Y. Alamu	495.00
9	O. O. Salami	5,284.71
10	Oladipupo Dauda	2,470.70
11	J. B. Ojo	2,738.35
12	Water Rate	11,940.00
13	Woman Affairs	47,000.00
14	Ogunsola O. A.	59,400.00
15	Alh. Lukuman M. A.	155,711.00
16	A. O. Obatala	58,080.00
17	Adeleke A. A.	4,840.00
18	Oladejo Taiwo	21,840.00
19	Adebayo J. G.	69,300.00
20	NUP (OLD)	9,544.00
21	Adebayo J. G.	58,889.01
22	Okedele T. O.	5,923.00
23	Afolabi David A.	54,418.00
24	Ademola Christanah	12,100.00
25	Jimoh R. O.	53,011.00
26	Adegoke Isaac A.	7,260.00
27	Gbadamosi O. A.	77,776.00
28	Oyinwola Philemon	46,563.00
29	Osungbekun M. A.	42,000.00
30	Asamu Adegoke (Dead)	10,600.00
31	Ogungbenjo Segun	38,870.00
32	Jimoh Mukaila A.	136,045.00
33	Okeyanju Mulikat A.	98,875.55
34	Oyebisi Jimoh O.	35,920.00
35	Ayanwande Ayisat	46,644.00
36	Olabiyi Bolaji	159,000.00
37	Yekini Risikat R.	120,497.00
38	Raheem Akeem	153,000.00
39	Wahab Akeem	14,166.46
40	Kolawole Taiwo	69,966.00
41	Raji Rasheedat	46,632.00
42	Idowu Florence S.	18,550,000.00
43	Akanni Grace A.	48,854.93
44	Oladeji Bunmi A.	15,900.00
45	Badmus Nimota A.	134,900.00
46	Ojebisi Abigeal	185,500.00



48	Awodele Felicia O.	5,500.00
49	Abioye Salamt	3,300.00
50	Adeyemo Jeleelat	152,250.00
51	Kareem Muibat	66,079.00
52	Oladipupo Samuel	26,620.00
53	Adeniyi John	10,093.64
54	Okewumi Olaide	132,158.00
55	Amao Sulaiman	185,500.00
56	Salaudeen Rafiu	1,800.00
57	Alamu O. O.	47,257.52
58	Yusuff Muritala	63,600.00
59	Ogunmodede M. O.	6,063.92
60	Ekundayo Akande	4,039.90
61	Ajibade Steven	4,039.90
62	Ogunbiyi Julius	104,070.00
63	Fehintola Timothy	136,045.00
64	Ajao Raheem	38,940.00
65	Fasasi Azeez	46,644.00
66	Alh. Adedigba A.	153,700.00
67	Salaudeen F. A.	27,763.83
68	Basiru Tawa	30,750.00
69	Urban Bus Purchased	7,000.00
70	Okelola Margret	41,140.00
71	NNPHC	24,500.00
72	Mrs. Abegunde O. A.	28,500.00
73	VAT	690,072.03
74	WHT	220,000.00
	<b>TOTAL</b>	<b>4,625,125.69</b>



## NOTE 22

## IREPO LOCAL GOVERNMENT, KISHI

## REQUEST FOR SUMMARY OF ADVANCES AND DEPOSITS FOR THE YEAR 2021

S/NO	NAME	AMOUNT	
1	Olagoke M. O.	123,680.00	Transferred
2	Jimoh Afusat A.	-	(80) Transferred
3	Balogun Mariam A.	60,920.00	Presonl
4	Ganiyu A. K.	8,000.00	-
5	Rabiu Jimoh	-	1,200.00
6	Yinusa Salami	-	1,200.00
7	Tiamiyu Azeez	29,400.00	Retired
8	Teacher Pension	1,651,306.34	-
9	Tijani Amidu O.	122,120.00	Transferred
10	Local Government Pension	-	-
11	Salami Tijani Omolara	49,900.00	-
12	Gbadamosi M. O.	3,300.00	-
13	John A. Sijuade	79,920.00	-
14	Ogunsola Lateef	132,500.00	Retired
15	Adejumobi P. A.	95,920.00	-
16	Aremu M. A.	-	1,800.00
17	Salami R. A.	-	2,899.00
18	Alaka Kazeem	43,360.00	Transferred
19	Amao I. A.	-	0.15
20	Jimoh A. O.	-	80.00
21	Oni S. A.	-	0.04
22	Salami Mariam T.	-	80.00
23	Akanni Tairat	-	600.00
24	Egundayi Amosa	20,400.00	-
25	S. O. Adedeji	100,000.00	-
26	Oladeji O. Nike	35,900.00	-
27	Toyin Sanusi	5,340.00	-
28	Adesola Adigun	6,389.45	-
29	P. A. Aremu	6,389.45	-
30	Adetola Busari	3,916.00	-
31	M. A. Bakare	17,785.49	-
32	H. A. Muli	88,000.00	-
33	M. K. Adeosun	77,000.00	-
34	K. K. Kareem	39,000.00	-
35	J. K. Yaro	4,988.46	-
36	M. F. Kareem	124,960.00	-
37	S. A. Ogunsipe	1,840.00	-
38	D. F. Adeniyi	54,900.00	-
39	L. O. Akinrinde	135,800.00	-
40	Oguntayo B. N.	124,920.00	-
41	Yusuf Fatai	21,260.00	-
42	A. O. Ojo (Mrs)	14,000.00	-
43	Yekini Kure	42,000.00	-
44	Alh. Awulat R. A.	4,999.04	-
45	Olusola Babalola	-	(5,556.00)



47	Hamzat R. O.	-	(333.28)
48	Kolade Timothy	18,020.00	-
49	Oyedeji Oyetunde Soliu	53,000.00	-
50	Mustapha Y. A.	80,000.00	-
51	Adeyanju Mudasiru	31,800.00	-
52	Aremu M. K.	27,920.00	-
53	Ashiru Abiodun	31,920.00	-
54	Salaudeen Olayinka	19,920.00	-
55	Tijani Yekinin Aderibigbe	12,000.00	-
56	Lasisi Alirat A.	9,600.00	-
57	Folorunso R. A.	27,920.00	-
58	Moshood Azeez	16,800.00	-
59	Lawal Lamide	-	(3,000.00)
60	Jimoh Dauda	73,000.00	-
61	Abubakar Aolat Aduke	-	(600.00)
62	Awoyale Risikat	43,120.00	-
63	Oladeji Elizabeth	68,900.00	-
64	Hammed Rafat A.	67,100.00	-
65	Yusuf Amuzat	61,920.00	-
66	Oni Alao Sunday	45,253.00	-
67	Oladeji Moses	42,120.00	-
68	Jimoh Rasheed	7,420.00	-
69	Olatunbosun T. O.	55,920.00	-
70	Aderoju R. A.	51,920.00	-
71	Rafiu Adeleke	42,000.00	-
72	Aweda Misirat	74,100.00	-
73	Tiamiyu Ishola	43,800.00	-
74	Jimoh Rasaki	-	(80.00)
75	Kolade Nasimat Adenike	110,700.00	-
76	Tijani Nasimat	59,900.00	-
77	Agboola Christianah	71,920.00	-
78	Moshood Adejumobi	51,000.00	-
79	Tiamiyu M. I.	40,920.00	-
80	Olatunbosun E. O.	72,500.00	-
81	Ajao Kamarudeen	14,221.65	-
82	Rasaki Muyideen	111,300.00	-
83	Daniel Racheal Aderonke	111,300.00	-
84	Agboade Francis A.	79,920.00	-
85	Adetola Raimi	-	(7,760.00)
86	Jimoh Saheed Asatunde	81,632.95	-
87	Ayinde Rebecca O.	106,000.00	-
88	Mustapha Sulaiman	-	(10,200.00)
89	Makanjuola Femi A.	91,920.00	-
90	Adeigun Olusola	128,000.00	-
91	Aderibigbe Micheal A.	-	(2,480.00)
92	Soliu Muinat A.	-	(1,200.00)
93	Popoola Hannah O.	143,100.00	-
94	Ayemu Habibat	111,300.00	-
95	Shuaib Batuli	41,800.00	-
96			



97	Tijani Yinusa	36,600.00	-
98	Rasaki Oyewole	4,200.00	-
99	Jimoh Tajudeen	54,600.00	-
100	Ajana Taofeeq Olayide	111,920.00	-
101	Raji H. O	99,920.00	-
102	Okegbeni Fatimoh A.	1,320.00	-
103	Adeleke Rafiu S.	5,410.00	-
104	Owoade Muibat Adejoke	95,920.00	-
105	Salaudeen Tola Mojeed	95,900.00	-
106	Abdulganiyu Sakirat A.	102,900.00	-
107	Tijani Najeem	123,900.00	-
108	Gbadegesin Moruf A.	95,900.00	-
109	Ashiru Jimurat	15,900.00	-
110	Babalola Felicia	-	(6,600.00)
111	Mustapha Risikat	103,700.00	-
112	Bonuola Kehinde	20,600.00	-
113	Sanusi F. O.	131,920.00	-
114	Orisateru Jokotola	72,000.00	-
115	Azeez Isiaka Abolore	119,920.00	-
116	Salami Amidu A.	115,920.00	-
117	Olanipekun Rofiat	11,920.00	-
118	Kilani Ramota	135,920.00	-
119	Lawal Adenike Muibat	111,920.00	-
120	Giwa Kazeem A.	111,920.00	-
121	Raji Sikiru A.	135,920.00	-
122	Lawal S. O.	185,500.00	-
123	Ishola Simbiat	115,920.00	-
124	Eniola I. O.	212,000.00	-
125	Ojo Deborah (Mrs)	-	(6,600.00)
126	Mustapha Omoriyeba	61,800.00	-
127	Folarin Julianah	-	(2,500.00)
128	Adeleke F. F.	-	(48,000.00)
129	Musiliat Atunise	17,000.00	-
130	Aminat Raheem	19,000.00	-
131	Christianah Olawoyin	20,000.00	-
132	Silifat Wahab	20,000.00	-
133	Rafiat Rasaq	20,000.00	-
134	Afusat Saliu	20,000.00	-
135	Alh. Musilimat Banyan	20,000.00	-
136	Aminat Rasaq	20,000.00	-
137	Wosilat Hassan	20,000.00	-
138	Wosilat Amusat	20,000.00	-
139	Kafaya Azeez	16,000.00	-
140	Simbiat Isiaka	19,000.00	-
141	Wosilat Yinusa	19,000.00	-
142	Awulat Naimu	19,000.00	-
143	Wahab Muibat	19,000.00	-
144	Fasilat Sulaiman	16,000.00	-
145	Kudirat Muritala	17,000.00	-
146			-



147	Sifawu Ogunronke	19,000.00	-
148	Olomitutu Aduke	14,000.00	-
149	Alfa Tapha Sulaiman	41,000.00	-
150	Ashiru Mustapha	45,000.00	-
151	Alh. Basiru Adediran	7,000.00	-
152	Rauf Jimoh	47,000.00	-
153	Tijani Rasaq	5,000.00	-
154	Tajudeen Tahoro	15,000.00	-
155	Alh. Yakubu Alalukinba	36,000.00	-
156	Abdul Jelili Bakari	47,000.00	-
157	Soliu Sulola	47,000.00	-
158	Taofeeq Raji	47,000.00	-
159	Sikiru Aderibigbe	47,000.00	-
160	Sikiru Azeez	47,000.00	-
161	Yinisa Owonikoko	44,000.00	-
162	Hassan Lawal	45,000.00	-
163	Rasaq Ayandele	27,000.00	-
164	Sulaiman Awogun	47,000.00	(Dead)
165	Fatai Olowoeyo	42,000.00	-
166	Azeez Adetola	47,000.00	-
167	Alh. Yinusa Audu	45,000.00	-
168	Tajudeen Ajaguna	44,000.00	-
169	Kilani Danjuma Toyese	45,000.00	-
170	Najeem Popoola	45,000.00	-
171	Rauf Adebona	7,000.00	-
172	W. O, Mustapha	47,000.00	-
173	Alh. Idris Maye	47,000.00	-
174	Yenisu Adedutan	17,000.00	-
175	Rasaq Shittu Adelani	47,000.00	-
176	Jumurat Ismail	47,000.00	-
177	Abdullah Mustapha	47,000.00	-
178	Bayo Adeleke Oloyo	47,000.00	-
179	Rasheed Akande	47,000.00	-
180	Lamidi Tijani	42,000.00	-
181	Muhammed Issah	43,000.00	-
182	Muhammed Joko	13,000.00	-
183	ShuabGbadamosi	47,000.00	-
184	Alh.Mudasiru Alafinju	47,000.00	-
185	Salami Musili	18,000.00	-
186	Salamotu Azeez	18,000.00	-
187	Nura Lateef	20,000.00	-
188	Rahamon Jimoh O.(Hon.)	2,000.00	-
189	Hon. Tiamiyu Nurudeen	12,000.00	-
190	Hon. Tiamiyu Moshood	12,000.00	-
191	Hon. Oseni Tajudeen	12,000.00	-
192	Hon. Adeteju Rauf A.	12,000.00	-
193	Hon. Saliu Sulaiman	12,000.00	-
194	Mustapha Ogunkoti	45,000.00	(Dead)
195	Salamotu Bakare	20,000.00	-



197	Hon. Bioku Fehintola	20,000.00	(Dead)
198	Hon. Oronla Rasaq	10,000.00	-
199	Hon. Abigeal Adeniyi	10,000.00	-
200	Hon. Irekeola Rasheed	10,000.00	-
201	Hon. Bonuola Azeez	10,000.00	-
202	Jimoh Mariam	10,000.00	-
203	Taiwo Abegunde	18,000.00	-
204	S. K. Gbolahan	54,000.00	-
205	Hon. Ibrahim	33,000.00	-
206	Hon. Adetoye Abel	12,000.00	-
207	Musili Kasumu	12,000.00	-
208	Muinat Musbau	20,000.00	-
209	Fausat Raheem	20,000.00	-
210	Kamaru Muinat	20,000.00	-
211	Jimurat Kazeem	20,000.00	-
212	Kudirat Aduke	20,000.00	-
213	Rasheedat Amoke A.	20,000.00	-
214	Simbiat Ayara	20,000.00	-
215	Salamotu Mustapha	20,000.00	-
216	Bolanle Oseni	20,000.00	-
217	Mulikat Tajudeen	20,000.00	-
218	Adijat Eleyinju	20,000.00	-
219	Wahab Adijat	20,000.00	-
220	Wosilat Gbadamosi	20,000.00	-
221	Alirat Yekini	20,000.00	-
222	Silifat Aweni	20,000.00	-
223	Rofitat Adunni	20,000.00	-
224	Tawakalitu Adeyanju	20,000.00	-
225	Tayirat Amidu	20,000.00	-
226	Muinat Adunni	20,000.00	-
227	Basirat Apinke	20,000.00	-
228	Ganiyu Muinat	20,000.00	-
229	Wosilat Oseni	20,000.00	-
230	Aminat Olayemi	20,000.00	-
231	Moriam Mojeed	20,000.00	-
232	Idris Sakirat	20,000.00	-
233	Nusirat Tihamiyu	20,000.00	-
234	Silifat Rafiu	20,000.00	-
235	Alh. Munirat Okoya	20,000.00	-
236	Adeboyin Kosalapat	20,000.00	-
237	Sifawu Tihamiyu	10,000.00	-
238	Abigail Adebona	18,000.00	-
239	Aminat Salaudeen	20,000.00	-
240	Falilat Lambe	20,000.00	-
241	Risikat Atipa	16,000.00	-
242	Alh. Mariam	20,000.00	-
243	Nasimat Isau	16,000.00	-
244	Muibat Ashiru	15,000.00	-
245	Madam Wulematu A.	20,000.00	-
246	Aminat D.		-



247	Adamu Asimi	20,000.00	-
248	Taibat Asiru	20,000.00	-
249	Falilat Raimi	19,000.00	-
250	Mariam Arike	20,000.00	-
251	Khadijat Omolara	20,000.00	-
252	Nusirat Mudasiru	20,000.00	-
253	Raji Nurat	18,999.00	-
254	Alh. Llamurat Popoola	20,000.00	-
255	Wosilat Idris	20,000.00	-
256	Mariam Hassani	20,000.00	-
257	Kudirat Adelabu	19,000.00	-
258	Sabitiyu Aderibigbe	20,000.00	-
259	Bintu Oladokun	11,000.00	-
260	Zainab Dauda	20,000.00	-
261	Mariam Tunde	20,000.00	-
262	Salami Medinat	20,000.00	-
263	Mary Oyinlade	20,000.00	-
264	Kudurat Saka	20,000.00	-
265	Jimoh Rasaq	20,000.00	-
266	M. A. Aderibigbe	115,920.00	-
267	Adeniran Khadijat	37,000.00	-
268	Salami Lukman	19,920.00	-
269	Local Govt. Pensioner's	315,278,919.85	-
	<b>TOTAL</b>	<b>327,111,604.18</b>	



**IREPO LOCAL GOVERNMENT, KISI**  
**BANK RECONCILIATION STATEMENT FOR THE MONTH OF DECEMBER 2021**  
**BANK STATEMENT BALANCES AS AT DECEMBER 2021**

WEMA BANK PLC	0120606544	50,543,696.54	
WEMA BANK PLC	0120606520	38,452.07	
WEMA BANK PLC	0122700109	21,183.03	
WEMA BANK PLC	0120621718	525.00	
KISI MIRCO FINANCE	4011002634	775.00	
HERITAGE BANK	5900001503	17,160.00	
STANBIC IBTC	008821400	<u>40,641.02</u>	50,662,432.66

ADD:-

Uncredited Cheques as at Dec 2021(A Appendix A) - 911,150

Bank Charges as at Dec 2021 (Appendix B) -

Debit in Bank not on Cash Book as at Dec 2021 (Appendix C) 911,150.00  
51,573,582.66


LESS:-

Unpresented Cheques as at Dec. 2021 (Appendix D) 1,195,358.96

Credit in Bank not in Cash Book as at Dec. 2021 (B) 262,520 1,457,878.96

Balance as per cash book **₦ 50,115,703.70**  
=====

Prepared by  
**Mr. Aderibigbe N.T**  
*o/c Bank Reconcilization*  
*Irepo Local Government, Kisi*

  
 Certified by  
**AWOBODE A.O**  
*Director of Finance and Supplies,*  
*.For: Chairman,*  
*Irepo Local Government, Kisi.*



**DETAIL OF UNCREDITED CHEQUES BY THE BANK AS AT  
DECEMBER , 2021 (APPENDIX 'A')**

<b>DATE</b>	<b>BENFICIARY</b>	<b>RV NO</b>	<b>AMOUNT</b>
5/11/2020	Adelaja E.O	07/Nov 2020	2,500.00
5/11/2020	Adelaja E.O	08/Nov/2020	5,000.00
13/11/2020	Joshua Abegunde	37A/Nov/2020	350,000.00
25/11/2020	Olatunbosun R.A	42/Nov/2020	7,500.00
19/01/2021	Olatunbosun R.A	25/JAN/2021	17,150.00
03/02/2021	Olatunbosun R.A	41/FEB/2021	10,000.00
18/02/2021	Raheem Aminat	24/ FEB /2021	6,000.00
22/02/2021	Idris Abiola	32/ FEB /2021	375,000.00
10/03/2021	Olatunbosun R.A	19/APR /2021	7,500.00
5/05/ 2021	Ajagbe P.A	06/MAY/2021	40,000.00
30/06/2021	Moshood Fasilat	58/ MAY /2021	20,000.00
4/10/2021	Ajagbe P.A	03/OCT/2021	8,000.00
21/10/2021	Aderibigbe T.G	22/ OCT/2021	9,000.00
22/10/2021	Aderibigbe T.G	23/ OCT/2021	7,000.00
25/10/2021	Okanlawon Moses	28 /OCT/2021	6,000.00
9/11/2021	Basuak Inv.Dev Ltd	08/Nov/2021	10,000.00
25/11/2021	Tijani Ganiyu A	37/Nov/2021	8,500.00
30/11/2021	Gbadegesin M.A	34/ Nov/2021	12,000.00
07/12/2021	Ansar-udeen Society	15/ Nov/2021	10,000.00
			=====
			<b>911.150</b>
			=====



**DETAILS OF BANK CHARGES AS AT DECEMBER 2021**  
**(APPENDIX "B")**

**A/C NO.**  
NIL

**CHARGES**  
NIL

**AMOUNT**  
NIL



**DETAILS OF DEBIT IN BANK NOT  
IN CASH BOOK AS AT DECEMBER 2021 (APPENDIX "C")**

NIL

NIL

NIL



**DETAILS OF UNPRESENTED CHEQUES AS AT DECEMBER, 2021**  
**(APPENDIX "D")**

DATE	CHEQUES NO	AMOUNT
29/03/2021	10003459	85,000
29/05/2021	10003476	136,000.00
26/05/2021	10003523	10,000.00
26/05/2021	10003525	10,000.00
16/7/2021	10003593	3,226.15
"	10003594	6,452.30
28/7/21	10003215	246,173.45
28/7/21	10003217	82,057.81
25/08/2021	10003312	428,659.25
29/9/21	10003588	17,790.00
13/10/21	10001016	170,000.00
		=====
		<b>1,195,358.96</b>
		=====



**DETAIL OF CREDIT IN BANK NOT IN CASH BOOK AS AT  
DECEMBER, 2021 (APPENDIX E)**

<b>DATE</b>	<b>NAME</b>	<b>AMOUNT</b>
28/10/2020	Akinlade Rebecca	5,000.00
19/01/2021	Aderibigbe M.A	5,000.00
27/01/2021	Olatunbosun R.A	2,500.00
19/01/2021	Customary Court	1 2,220.00
02/02/2021	Olatunbosun R.A	2,500.00
18/03/2021	Olatunbosun R.A	5,000.00
09/07/2021	Tijani Ganiyu A	3,600.00
07/10/2021	Tijani Ganiyu A	2,800.00
10/11/2021	Folarin A.O	10,000.00
10/11/2021	Citi Clearing Cheque	120,000.00
18/11/2021	Oyewole Rasaq	25,000.00
19/10/2021	Tijani Ganiyu A	3,400.00
25/11/2021	Gbadegesin M.A	20,000.00
30/11/2021	Okanlawon Moses	12,000.00
06/12/2021	Oyewole	28,000.00
09/12/2021	Folarin A.O	10,000.00
		=====
	<b>TOTAL</b>	<b>₦262,520.00</b>
		=====



March 31 2021

The Director of Finance  
 Irepo Local Government  
 Kishi  
 Oyo State

Dear Sir,

**RE: REQUEST FOR THE BANK CERTIFICATE AS AT 31<sup>st</sup> DECEMBER 2021**

We refer to the above subject.

Find below the certificate of balance on the afore-mentioned institution account at our er

S/N	ACCOUNT NAME	ACCOUNT NUMBER	BALANCE AS AT 31 <sup>st</sup> 2021
1	IREPO L GOVT KISI ALLOCATION ACCT	0120606544	N50,543,696.54
2	IREPO LOCAL GOVT IGR ACCT	0120606520	N 38,452.07
3	IREPO LOCAL GOVT TRADITIONAL ACCT	0120606623	N 5,074,318.77
4	IREPO LOCAL GOVT VAT ALLOCATION ACCOUNT	0122700109	N 21,183.03
5	IREPO LOCAL GOVT STABILIZATION FUND	0222292881	N 105,401,358.90

Yours Faithfully,

For: WEMABANK PLC



Kabiru Limon  
 Business Services Manager



Tomwa Ajo  
 Business Development Manager