



**LAGELU LOCAL GOVERNMENT
IYANA OFFA
IBADAN.**

**GENERAL PURPOSE
FINANCIAL STATEMENT**

FOR THE YEAR

2021

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LAGELU LOCAL GOVERNMENT, IYANA OFFA
ANNUAL GENERAL PURPOSE FINANCIAL
STATEMENT RESPONSIBILITY 2021

This General purpose Financial Statement is prepared by the Director of Finance and Supplies, Lagelu Local Government of Internal control as Management determines is necessary to enable the preparation of financial statement that free from misstatement complied with internal Public Sector Accounting Standard "IPSAS (ACCRUAL Basis).

Respective responsibilities of the management and Auditors.

Management of the Entity is responsible for the preparation and fair presentation of the these General purpose financial statement in accordance with international public sector Accounting Standards and for such internal controls as the management determines is necessary to enable the preparations of financial statement that are free from material misstatement.


Our responsibility as Auditors is to express an opinion on these financial statement, based on Audit and to report the opinion to you.

We accept responsibilities for the integrity of this General Purpose Financial Statement and the information thereof. It complied with financial (Control and Management)

In our opinion this General Purpose Financial Statement reflects the true and fair financial position of the Local Government as at 31st December, 2021 and its financial performance and cash flows for the year then ended in accordance public sector Accounting Standards.


..... SUPPLIES
..... GOVERNMENT,
Mrs. Olayinka M.A.
The Director of Finance and Supplies,
Lagelu Local Government,

L.G.A.
LAGELU LOCAL GOVT
.....
Mrs. Adisa A.A.
Head of Local Government Admin.
Lagelu Local Government


.....
..... LAGELU LOCAL GOVERNMENT
..... IYANA OFFA
Hon. Kazeem Adeyemi Gbada
Executive Chairman, Lagelu
Lagelu Local Govt. Iyana-Offa.

LAGELU LOCAL GOVERNMENT
STATEMENT OF ACCOUNTING POLICY FOR THE
YEAR ENDED 31ST DECEMBER, 2021.

The General Purpose of Financial Statement has been prepared in compliance with General Accepted Accounting Principle, Relevant Statement of Accounting Standard and finally the Financial Regulations.

The Statement of Accounting Police applied in conventional Accounting Policy,

Assets

Liabilities

Revenue

Expenditure

Other disclosure relevant supporting statement included are to be found in notes to the Account.

LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN.
STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2021

PREVIOUS YEAR ACTUAL 2020	DETAILS	NOTE	ACTUAL 2021		VARIANCE
	Cash flow from all activities				
	Inflow				
682,309,568.01	Allocation Received Share of FAAC (Statutory All.)	1	479,364,810.40		202,944,759
	Special Allocation				
	Special JAAC Allocation for State	2	528,477,772.94		-
-	Share of VAT				
-	10% State IGR				
	Investment income				
-	Expenditure Recovery	7	905,000		-
265,642,096.02	Transfer Grants, Pry Teacher Pension Reimbursement	3	324,595,402.91		58,953
	Tax Revenue (Personal Tax)	4	4,780		-
7,503,715.00	Non Tax Revenue (Fine, Sale, earning, License etc)	5	14,452,340		
	Rent on Govt. building (Rent on shop)	6	695,925		
	Refund				
	Transfer from other Agency			1,348,496,031.25	273,672
	TOTAL INFLOW FROM OPERATING ACTIVITIES				
	(OUT FLOW)				
393,893,610.69	Salary & wages	8	727,280,896.08		332,519
610.69	Overhead	9	65,681,921.00		15,706
	Finance Cost				
58,918,625.02	Pension Allowance	16B	74,963,643.10		16,045
	Extra ordinary Item food Exp.				
	TOTAL OUTFLOW OPERATING ACTIVITY		877,926,461.15		
	NET CASH FLOW/OUTFLOW FROM OPERATING ACTIVITY		468,992,369.07	470,569,570.10	
	CASH FLOW FROM INVESTING ACTIVITIES				
	Acquisition of Assets property plant equipment (PPE)				
	Acquisition of Investment property				
	Proceeds from sale PPE				
	NETCASH FLOW FROM INVESTING ACTIVITES				
	CASH FLOW FROM FINANCIALACTITIVIES				

	Payment services concession				
	liability				
	Repayment				
149,540,822.00	CAPITAL GRANT	10	183,022,153.98		123,439
	NET CASH FLOW FROM FINANCIAL ACT.		[183022153.98]		
	Cash flow from all activities			287,547,416.12	
54,140,549.08	Cash & its equivalent as at 31/12/2020	13B		125,175,995.39	71,035,446
125,175,995.39	Cash & its equivalent as at 31/12/2021	13		197,056,648.45	71,980,653

LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN.
STATEMENT OF FINANCIAL POSITION FOR THE YEAR
ENDED 31ST DECEMBER, 2021.

PREVIOUS YEAR 2020	DETAILS	NOTE	TOTAL ACTUAL 2021	VARIANCE
	CURRENT ASSETS			
125,088,150.76	CASH & BANK EQUIVALENT	13	134,235,235.06	
11,026,359.71	INVESTORIES (STANBILITIE)	14	11,026,505.96	
	Receivable			
18,103,613.61	Prepayment (Advance)	15	197,479,579.37	
	TOTAL CURRENT ASSETS			342,741,320.39
	NON CURRENT ASSETS			
	Loan Granted			
68,538,780.00	Investment			
	Property Plant & Equip ment. Motor vehicle. Etc	16	36,609,809.98	
	Intergible Asset (Land Acquisitn) Assets	16B	2,850,000	
	NON CURRENT ASSETS			39,459,809.98
212,756,904.08	TOTAL ASSETS			382,201,130.37
	CURRENT LIABILITIES			
49,642,508.47	Deposits			
	Unremitted Deduction (UC, VAT, WHT etc)	15B	2,122,327.00	
	Defered income lease liability service concession (liability			
	Provisions payable exch. Transation.			
	TOTAL CURRENT LIABILITIES		2,122,327.30	
	NON CURRENT ASSETS			
	Borrowings			
	TOTAL NON CURRENT LIABILITIES			
	Net accets	10	183,022,153.98	
	Capital Grants	17	197,056,648.45	
163,114,394.81	Reserves (Saving in bank at the year ended 2021			
212,756,904.08	Total liabilities			382,201,130.37

LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN.
STATEMENT OF CONSOLIDATED REVENUE FUND

	DETAILS	NOTE	AMOUNT
	DEPENDENT REVENUE		
	Statutory Allocation Wage/bill)		479,364,810.40
	Pension reimbursement Pry Sch. Teacher pension)		324,595,402.91
	Pension reimbursement L/G.		2,477,863.52
	SPECIAL ALLOCATION (TECHNICAL SCHOOL)		24,050,375.10
	EX-POLITICAL FUNCTION SERVANCE ALLOWANCE		95,696,000
	OYO STATE JACC FOR SPECIAL PROJECT		64,000,000
	Agric		337,500.00
	13th months Allowance		29,093,080.35
	Response againsts (Covid Virus Allowance)		6,700,000.00
	Audit fees		11,513,055.83
	Ileya Festival		10,000,000.00
	Budget		300,000.00
	Enumiration Area		2,000,000.00
	Festival (Asa Day)		700,000.00
	Pick up		17,878,787.00
	Election		1,000,000.00
	Training		450,000.00
	Political Arrears		6,630,650.20
	Welfare package		2,000,000
	Financial support (Laut. University)		50,000,000
	Security		60,000,000.00
	Computer set		5,340,270.84
	2nd year excellence celebratn.		250,000.00
	Purch. Of GMS & Security tools		46,533,000.00
	Total consolidate Revenue		1,332,437,986.25
	INDEPENDENT REVENUE		
	Tax Revenue (personal Tax)		4,780.00
	Non Tax Revenue (fees, fine, earning, sale and Licence		14,452,340.00
	Rent on Shop		695,925.00
	Expenditure recovering		905,000.00
	ALL TOTAL REVENUE		1,348,496,031.25
	LESS RECURRENT EXP.		
	Personnel cost		727,280,896.08
	Overhead		75,689,921.97
	Pension Allowance		74,963,642.10
	TOTAL RECURRENT EXP.		877,926,461.15
	TRANSFER TO CAPITAL DEVELOPMENT FUND		470,569,570.10

LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN.
STATEMENT OF CAPITAL DEVELOPMENT FUND & FUNCTIONAL
CODE FOR THE YEAR ENDED AS AT 31ST DECEMBER, 2021

ECONOMIC CODE	DETAILS	DEPT		
	TRANSFER TO CAPITAL DEVELOPMENT FUND			470,569,570.10
23010105	Purchase of motor vehicles 2005 & 06 corolla model	Works	21,915,397.98	
23010105	Pick up	Works	7,878,787	
23010112	Purchase of office furniture & fittings	Admin, F/s, Works, Internal Audit, Educ, HLGA Agric.	1,520,000.00	
23010146	Purchase of other equipment	Council, Admin F/S	3,251,625	
23010113	Purchase of computer	Adm	1,339,000	
23010128	Purchase of security Equip.	Adm	765,000	
23020121	Rehiab & Repairs building	Works	528,700	
23040117	Farmer/Youth Develop. (crops, livestock, fishers)	Agric	40,000	
23010105	Construction / provision of water facilities	Works	4,310,000	
23030113	Rehab. & Repairs of Road		9,933,000	
23020114	construction & provision of Road		11,033,000	
23050109	Special projects & Assignment	Works	24,000	
23050110	Education program	Education	73,800,375	
23050111	(a) Women Development	Education	14,436,269	
	(b) Widow	Education	100,000	
	© Enlight	Education	560,000	
23010122	Purchase of health medical materials	PHC	5,760,000	
23050113	Land Acqu	Works	2,850,000	
23030129	Rehab. & Repairs of Motor vehicles	works	5,195,000	
23030125	Rehab. & Repairs Power Generator plant	Works	11,500	
23040104	Clearing of bushy area L/G	Works	24,500	
23020124	Constru. Market, Motor Park	Works	2,401,000	
23020103	Constr. /provision of electricity within L/G	Works	5,270,000	
23050119	Contingences	Works	75,000	
	TOTAL CAPITAL EXPENDITURE		[183,022,153.98]	
	Balance C/F			287,547,416.12

LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN.
FINANCIAL PERFORMANCE 2021 GENERAL PURPOSE FINANCIAL STATEMENT

PREVIOUS YEAR ACTUAL	DETAILS	NOTE	FINAL BUDGET 2021	ACTUAL LAGELU L/G	VARIANCE
	REVENUE (DEPENDENT)				
620,119,155.01	Statutory Allocation	1	960,000,000.00	479,364,810.40	202,744,759
	Excess Crude oil		200,000,000.00		
	Share of Vat		250,000,000.00		
	10% state IGR		30,000,000.00		
	Special fund (JAAC Allocatn.	2	324,000,000.00	528,477,772.94	
265,642,096.62	Reimbursement (Pry Teacher Pension)	3	-	324,595,402.91	58,953
	Other Capital Receipts				
	Debts forgiveness				
947,951,665.02	TOTAL DEPENDENT REV.		1,764,000,000.00	1,332,437,986.25	382,959,132
	Expenditure Recovery	7		905,000.00	
	INDEPENDENT REV.				
	Tax Revenue (personal Tax)	4	3,750,000.00	4,780.00	
	Non Tax Revenue				
	Fine Gen		2,500.00	313,500.00	
5,544,464.00	Fees	5	23,380,000.00	6,977,490.00	1,433,027
8,802,425.00	Sale		13,350,000.00	83,200.00	719,225
284,800.00	Earning		12,900,000.00	4,108,000.00	3,825,200
7,617,425.00	License		27,820,000.00	2,970,150.00	464,275
1,117,475.00	Rent of Govt. building Rent on shop)	8	5,500,000.00	695,925.00	117,475
14,662,289.00	TOTAL INDEPENDENT REV.		79,600,000.00	15,153,045.00	
962,613,954.02	TOTAL REVENUE		100,000,000.00	1,348,496,031.25	490,756
	LESS EXPENDITURE				
393,893,610.69	Salary & Wages	8	550,000,000.00	727,280,896.08	156,106,389
60,025,174.00	Overhead cost	9	524,000,000.00	75,689,921.97	15,705,758
58,918,625.02	Pension Allowance	16B		74,963,642.10	16,045,017
	Depreciation charges				
	Allowances (leave Bonus)				
719,560,880.88	TOTAL EXPENDITURE			877,926,461.15	158,415,592
	Surplus/Deficit from Operating activities for the period.				
	Total non-payment Revenue (Expenses)				
	Non -operating activities				
	Gain/Loss on asset Diposal (Auctioner)				
	Refunded Revenue				
	Net Surplus/Defit from non operating activities				
	Surplus/Deficit from Operating activities.			468,992,369.07	

149,540,822.50	Purchase/ Construction of asset (Capital)	14	795,000,000	[183,022,153.98]	32,481,332
	Minority Int. Share of Surplus/ Deficit			287,547,416.12	
54,140,549.08	Accumulated surplus / Deficit 1/1/2021			125,175,995.39	71,035,447
125,175,995.39	Accumulated surplus & deficit 12/31/2021			197,056,648.00	71,980,653

LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN.
TRIAL BALANCE AS AT 31st December, 2021.

ECONOMIC CODE	DETAILS	NOTE	DR	CR
	BANK & CASH EQUIVALENT Cash Consolidate as at 1/1/2021	14		114,149,480.43
	Inventories (Stabilization)	11		11,026,505.96
	Working in progress Receivable			
	Prepayments (Advance)	12	197,479,579.37	
	Investments			
	Unremitted Deduction (CIC, IMPA, PMEE etc)	15	2,122,327.30	
	Reserves		56,050,727.00	
	Capital grant		16,015,837.84	
110101001	Statutory Allocation	1		479,364,810.40
	Special JAAC Allocation (Special JAAC project, Covid Allow, etc)	2		528,477,772.94
	Reimbursement (Pry Teacher Pension SUPEB)	3		324,595,402.91
12010	Tax Revenue (Personal Tax)	4		4,780.00
	Non Tax Revenue Fine			313,500.00
120205	Fine Gen	5		
1200204	Fees			6,977,490.00
	Licence Gen.			2,970,150.00
120,208.00	Rent of Govt.building(rent on shop	6		695,925.00
120206	Sale General			83,200
120207	Earning General			4,108,000
	Excess crude oil			
	Expenditure Recovery	7		905,000.00
210101	Salary & wages	8	652,810,832.08	
21020101	Non Regular Allowance	8B	74,470,064.00	
2202	Over head cost	9	75,689,921.97	
	Pension Allowance	16B	74,963,643.10	
	depreciation charges			
	leave bonus			
23020	Purchase / Construction Asset (Capital)	10	183,022,153.28	
	Interest Share			
	Cash it's Equivalent as at 31st Dec, 2021.		197,056,648.45	
	Surplus & Deficit			
	TOTAL		1,473,672,017.64	1,473,672,017.64

LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN.
NOTE ON REVENUE OF DEPARTMENT OF GENERAL ADMINISTRATION
AND SERVICES (ADM CODE) 012500100100B)

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
120020418	FEES GENS		
	Marriage & Divorce fees	2,000,000	1,042,400.00

NOTE ON REVENUE OF DEPARTMENT OF AGRICULTURE AND
NATURAL RESOURCES(ADMINISTRATIVE CODE 021500100100)

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
12020627	SALES GEN		
	Sales of Agricultural inputs	150,000	83,200.00

NOTE ON REVENUE OF DEPARTMENT OF FINANCE AND SUPPLIES
(ADMINISTRATIVE CODE 022000100100)

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
	DEPENDENT REVENUE		
11,010,104.00	JAAC Special Allocation (special fund) and Statutory Allocation.	1,284,000,000	1,276,820,350.20
	INDEPENDENT REVENUE		
	Tax Revenue		
12010102	Community/Development	1,000,000	3,980.00
	Poll tax		
12010101	Arrears Community Tax	750,000	800.00
	TOTAL TAX REVENUE	1,750,000	4,780.00

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
12020627	LICENSES (Non Tax Revenue)		
	Radio Television / License	200,000.00	81,150.00
	Goldsmiths / Gold Dealer	20,000.00	27,000.00
	Cattle Dealer	500,000.00	54,400.00
	Hawleer's/ Squarter permit	2,500,000.00	1,393,700.00
	Abbarours / Squater	1,500,000.00	400.00
	Liouq Licences	1,500,000.00	160,000.00
	Trade permit license (Artisand)	1,500,000.00	1,253,500.00
	TOTAL LICENSE	77,200,000.00	2,970,150.00

	FEES		
12020417	Constructor Registration fees	1,000,000	95,000.00
12020442	Association fees	1,200,000	25,800.00
12020449	Development levies	500,000	115,000.00
12020478	Workshop fees(Artisans mech.	500,000	-
12020491	Motor Park fees		75,250
	TOTAL FEES	5,200,000	311,050.00
14070102	Recoveries (store & other funds)	12,920,000	905,000
	GRAND TOTAL		4,186,200.00

**NOTE ON REVENUE OF DEPARTMENT OF BUDGET PLANING,
RESEARCH AND STATISTICS
(ADMINISTRATIVE CODE 022000300100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE

**NOTE ON REVENUE OF DEPARTMENT OF WORKS AND HOUSING
(ADMINISTRATIVE CODE 023400100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
	FEES GEN		
12020436	Bill board / Advert fees	180,000.00	163,000.00
12012044	Land use fees	1,500,000.00	1,189,000.00
12020490	Tenament Rate	1,000,000.00	2,086,000.00
12020493	Street naming fees	1,000,000.00	195,000.00
	TOTAL FEES	3,680,000.00	3,633,000.00
	EARNING GEN		
12020703	Earning from Hire of plant & Equipment	2,000,000.00	4,108,000.00
	Rent on		
	Rent on Govt. Building		
12020806	Rent of Shop	3,000,000.00	695,925.00
	GRAND TOTAL	8,680,000.00	8,436,925.00

**NOTE O OF THE ACCOUNT ON REVENUE FOR DEPARTMENT OF
EDUCATION & SOCIAL SERVICES.
(ADMINISTRATIVE CODE 055100300100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
	FEES		
12020466	Indigeniship Registration fees	5,000,000.00	1,991,000.00

**NOTE O OF THE ACCOUNT ON REVENUE FOR DEPARTMENT OF
ENVIRONMENTAL
(ADMINISTRATIVE CODE 053500100100))**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
	FINE GEN		
12020505	Discloding of exfluence pollution fine (Environmental Sanitation)	500,000.00	313,500.00

**NOTE OF THE ACCOUNT OF PERSONNEL COST
OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN
(ADMINISTRATIVE CODE 011100100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
21010103	Consolidated Revenue Funds	29,292,000.00	15,879,368.03
	Non Regular Allowance (severance All.)	5,000,000.00	18,080,696.00
	Total		
	Personal cost	34,292,000.00	33,960,064.00

**NOTE OF THE ACCOUNT OF PERSONNEL COST
ON INTERNAL AUDIT
(ADMINISTRATIVE CODE 011118300101)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
21010101	Salary (Staff)	3,941,124.00	2,946,212.85

**NOTE OF THE ACCOUNT OF PERSONNEL COST
OFFICE OF THE SECRETARY TO THE LOCAL GOVT.
(ADMINISTRATIVE CODE 011101300100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
2101010103	Consolidated Rev, Fund	12,000,000.00	
21020101	Non Regulator Allow.	1,500,000.00	

**NOTE OF THE ACCOUNT OF PERSONNEL COST
OFFICE OF THE COUNCIL
(ADMINISTRATIVE CODE 011200100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
2101010103	Consolidated Rev. Fund	15,032,000.00	11,650,908.15
21020101	Non Regulator Allow.	1,000,000.00	

**NOTE OF THE ACCOUNT OF PERSONNEL COST
OFFICE OF THE HEAD OF LOCAL GOVT.
(ADMINISTRATIVE CODE 0124500100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
21010101	Salary & Wages	11,282,436.00	6,702,417.85
21010101	Non Regular Allow.		

**NOTE OF THE ACCOUNT OF PERSONNEL COST
DEPARTMENT OF GENERAL ADMINISTRATION
(ADMINISTRATIVE CODE 012500100100B)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
21010101	Salary & Wages	90,211,694.00	47,183,969.20
21010101	Non Regular Allow. (Ad-hoc & NYSC)		34,680,000.00
			81,863,969.20

**NOTE OF THE ACCOUNT OF PERSONNEL COST
DEPARTMENT OF AGRICULTURAL & NATURAL RESOURCES
(ADMINISTRATIVE CODE 021500100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
21010101	Salary & Wages	12,446,108.00	7,844,845.00
21010101	Non Regular Allow.	-	-

**NOTE OF THE ACCOUNT OF PERSONNEL COST
DEPARTMENT OF FINANCE & SUPPLIES
(ADMINISTRATIVE CODE 022000100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
21010101	Salary & Wages	49,319,826.00	32,200,109.59
	Pension (Teacher Rembursement SUPEB)	15,000,000.00	324,595,777.53
	TOTAL	64,319,826.00	356,795,887.12

**NOTE OF THE ACCOUNT OF PERSONNEL COST
DEPARTMENT OF BUDGET PLANING, RESOURCES AND STATISTICS
(ADMINISTRATIVE CODE 022000300100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
21010101	Salary & Wages	7,809,280.00	3,709,7 08.37
21010201	Non Regular Allow.		
	TOTAL	7,809,280.00	3,709,7 08.37

**NOTE OF THE ACCOUNT OF PERSONNEL COST
DEPARTMENT OF WORKS & HOUSING
(ADMINISTRATIVE CODE 023400100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
21010101	Salary & Wages	53,583,829.00	26,093,326.27
21010201	Non Regular Allow.	-	-

**NOTE OF THE ACCOUNT OF PERSONNEL COST
DEPARTMENT OF EDUCATION & SOCIAL SERVICES
(ADMINISTRATIVE CODE 0551003001)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
21010101	Salary & Wages	49,752,377.00	23,582,241.71
21010201	Non Regular Allowance	2,000,000.00	
	TOTAL	51,752,399.00	23,582,241.71

**NOTE OF THE ACCOUNT OF PERSONNEL COST
DEPARTMENT OF PRIMARY HEALTH CARE (PHC)
(ADMINISTRATIVE CODE 052100100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
21010101	Salary & Wages	150,267,160.00	139,635,546.05
21010201	Non Regular Allowance (Covid Allows)	6,000,000.00	6,700,000.00
	TOTAL	156,267,160.02	335,546.05

**NOTE OF THE ACCOUNT OF PERSONNEL COST
DEPARTMENT OF ENVIRONMENTAL
(ADMINISTRATIVE CODE 053500100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
21010101	Salary & Wages	30,062,144.00	25,196,770.74
21020101	Non Regular Allowance	5,000,000.00	-
	TOTAL	35,062,144.00	25,196,770.74
	GRAND TOTAL PERSONAL COST		726,681,897.31

**NOTE ON CAPITAL EXPENDITURE OF
OFFICE OF THE CHAIRMAN
(ADMINISTRATIVE CODE - 01111000100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
23010112	Purchase of Office Furniture & fitting, (Chair, Tables, Safe Cabinet, TV Set	4,000,000.00	-

**NOTE ON CAPITAL EXPENDITURE OF
INTERNAL AUDIT
(ADMINISTRATIVE CODE - 011101300100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
23010112	Purchase of Office Furniture & fitting, (Chair, Tables, Safe Cabinet, TV Set	500,000.00	73,000.00

**NOTE ON CAPITAL EXPENDITURE OF
SECRETARY TO THE LOCAL GOVERNMENT
(ADMINISTRATIVE CODE - 011101300100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
23010112	Purchase of Office Furniture & fitting, (Chair, Tables, Safe Cabinet, TV Set	2,000,000.00	-

**NOTE ON CAPITAL EXPENDITURE OF
THE COUNCIL OF THE LOCAL GOVT.
(ADMINISTRATIVE CODE - 011200100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
23010112	Purchase of Computer Laptop	-	1,339,000.00
23010146	Purchase of office equipment		
23010112	Purchase of Office F&F (Chairs, Tables,	800,000.00	3,214,625.00
	SUB TOTAL		4,553,625.00

**NOTE ON CAPITAL EXPENDITURE OF
HEAD OF THE LOCAL GOVERNMENT
(ADMINISTRATIVE CODE - 012500100100 A)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
23010113	Purchase of Computer (Laptop & Desktop)	5,300,000.00	
22010112	Purchase of Office Fur & Fitting (Chairs, Tables, Cabinets, Air conditioner, T.V, Radio etc)	5,000,000.00	259,000.00
	TOTAL	10,300,000.00	259,000.00

**NOTE ON CAPITAL EXPENDITURE OF
DEPT. GENERAL ADMINISTRATION
(ADMINISTRATIVE CODE - 12500100100B)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
23010113	Purchase of Computer (Laptop & Desktop)	8,000,000.00	-
22010112	Purchase of Office Fur & Fitting (Chairs, Tables, Cabinets, Air conditioner, T.V, Radio etc)	8,000,000.00	133,000.00
23010146	Purchase of Office Equipment	10,000,000	30,000.00
23010128	Purchase of security equipment	1,500,000.00	765,000.00
	TOTAL	27,500,000.00	928,000.00

**NOTE ON CAPITAL EXPENDITURE OF
DEPT. OF AGRICULTURE & NATURAL RESOURCES (ADMINISTRATIVE SECTOR)
(ADMINISTRATIVE CODE - 021500100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
22010112	Purchase of Office Fur & Fitting (Chairs, Tables, Cabinets, Air conditioner, T.V, Radio etc)	600,000.00	73,000.00

**NOTE ON CAPITAL EXPENDITURE OF
DEPT. OF AGRIC (ECONOMIC SECTOR)
(ADMINISTRATIVE CODE - 021500100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
23040117	Farm Development (Crops, Livesticks, fisheries)	25,500,000.00	40,000.00
	GRAND TOTAL	26,100,000	113,000

**NOTE ON CAPITAL EXPENDITURE OF
DEPT. OF FINANCIAL & SUPPLIES
(ADMINISTRATIVE CODE - 022000100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
23010146	Purchase of other Tools	300,000.00	37,000.00
23010112	Purchase of Office Fur & Fitt. (Chairs, Table, Safe file, Cabinet, Air Condition, T.V Set, Fan etc)	1,000,000.00	73,000.00
	GRAND TOTAL	1,300,000.00	110,000.00

**NOTE ON CAPITAL EXPENDITURE OF
DEPT. OF BUDGET, PLANING RESEARCH
(ADMINISTRATIVE CODE - 022000100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
23010112	Purchase of Office Fur & Fitt. (Chairs, Table, Safe file, Cabinet, Air Condition, T.V Set, Fan etc)	1,500,000.00	-

**NOTE ON ACCOUNT ON CAPITAL EXPENDITURE FOR
THE DEPT. OF WORKS AND HOUSING
(ADMINISTRATIVE CODE - 023400100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
23010112	Purchase of Office Fur & Fitt. (Chairs, Table, Safe file, Cabinet, Air Condition, T.V Set, Fan etc)	14,900,000.00	836,000.00
23010105	Purchase of motor vehicle (Utility Pick up etc	25,000,000.00	39,794,189.98
	TOTAL ADM. SECTOR	39,900,000.00	40,630,184.98
23020105	Construction/ Provision of water facilities	10,000,000.00	4,310,000.00
23020124	Construction of Market / Motor packs/garages	5,000,000.00	2,410,000.00
23020114	Construction / Provision of Road	265,00,000	11,033,000.00
23020103	Construction / provision for Electricity within L/G Arear Scheme	20,000,000.00	5,270,000.00
	SUB TOTAL Construction/Provision	300,000,000.00	23,014,000.00
23030113	Rehabilitation/Repairs Roads	30,000,000.00	9,933,000.00
23930121	Rehabilitation/Repairs of Office Buildings	100,000,000	528,700.00
23030125	Rehabilitation/Repairs power Generator Plant	1,000,000	11,500.00
23030129	Rehabilitation / Repairs of Motor cycles etc)	10,000,000.00	5,195.00
23050109	Special Project and Assignments	1,000,000	24,000.00
23050113	Land Acquisition preparation	5,000,000	2,850,000.00
23050119	Contigencies	5,000,000	75,000.00
	SUB TOTAL	152,000	617,200.00
	GRAND TOTAL	491,900,000	82,261,384.98

**NOTE ON ACCOUNT ON CAPITAL EXPENDITURE FOR
THE DEPT. OF EDUCATION AND SOCIAL SERVICES
(ADMINISTRATIVE CODE - 055100300100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
23010112	Purchase of Office Fur & Fitt. (Chairs, Table, Safe file, Cabinet, Air conditioner, T.V.)	300,000.00	73,000.00
23050111	Empowerment Program	21,000,000.00	
	(A) Women Development Youth Dev.	16,000,000.00	14,436,769.90
	(B) Widohood Aged Program	3,000,000	100,000
	(C)Advocey Enlightenment programme	3,000,000	560,000
	Education program	65,000,000	73,800,375
	TOTAL	108,000,000	88,897,144.90

**NOTE ON ACCOUNT ON CAPITAL EXPENDITURE FOR
THE DEPT. OF PRIMARY HEALTH CARE
(ADMINISTRATIVE CODE - 052100100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
	MAINTENANCE SERVICES		
23010122	Purchase of Health medical equipment	3,000,000	5,760,000

**NOTE ON ACCOUNT ON CAPITAL EXPENDITURE FOR
THE DEPT. OF ENVIRONMENTAL
(ADMINISTRATIVE CODE -**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
	MAINTENANCE SERVICES		
23040104	Clearing of Bush Area / Road	2,500,000.00	24,500.00
	ALL GRAND TOTAL CAP.		183,022,153.98

**LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN.
NOTE ON UNREMITTED DEDUCTION AS AT 31ST DECEMBER, 2021**

Stamp duty	-
Added Vat	1,664,128.71
WHT	99,300
Payee	[53,695.75]
Fellowship	1,000
Nulge Due	[198,412.00]
NUP (Pension Due)	26,900.30
C.I.C	[77,621]
HWU	127,552.76
NAA (Asset of Nurse)	
First Bank Loan	75,901.00
Muslim	[2,200]
NHIS	87,391.53
MPA	40,000.00
Community	[9,000]
TOTAL UNREMITTED DEDUCTION	2,122,327.30

**LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN.
NOTE ON ADVANCE DEDUCTION AS AT 31ST DECEMBER, 2021**

SUB TOTAL	NAME	AMOUNT
1	Ajani Taiwo	20,928
2	Salami M.A	803,568
3	Bamitale	104,798.00
4	Lamidi M.F	289,614
5	Mr. Olubodun	618,017.01
6	Oladokun Tijani	386,339.00
7	Anioye Kazeem	132,458.40
8	Mr. Oyegoke Adesina	110,000.05
9	Oke Adesina	1,361,457.00
10	Adebayo Femi	1,362,610.00
11	Adegoke Jamiu	1,054,681.68
12	Pension Advance	191,235,108.27
	TOTAL ADVANCE	197,479,570.37

**SUPPLEMENTARY NOTE OF THE ACCOUNT
LAGELU LOCAL GOVERNMENT IYANA OFFA, IBADAN.**

2021 General Purpose Financial Statement base of preparation of the Accounts on Revenue and Recurrent an Capital Expenditure for the year ended **January - December 2021**.
Statement is prepared on Accrual basis IPSAS Standard

NOTE 1

Statutory Allocation (Share of FAAC): This is the Amount Shared from the Federation Account from **January - December, 2021**.

ECONOMIC CODE	MONTH	AMOUNT
11010101	January	41,268,324.25
	February	40,791,393.91
	March	40,785,869.76
	April	36,283,240.36
	May	37,710,219.98
	June	36,366,286.79
	July	36,192,227.23
	August	39,548,308.69
	September	40,460,336.74
	October	42,164,879.59
	November	44,638,738.22
	December	43,154,984.68
	TOTAL	479,364,810.14

NOTE 2

Special fund- JAAC Special fund: This amount disbursed in the State government on Special project or any special Grant e.g Covid fees, and fees, severance Allow, etc

ECONOMIC CODE	MONTH	AMOUNT
110101201	January	104,853,099.59
	February	10,450,850.74
	March	29,519,468.99
	April	12,186,815.06
	May	9,152,457.09
	June	12,862,165.75
	July	26,542,823.22
	August	7,814,642.02
	September	68,230,739.28
	October	60,740,930.79
	November	14,461,600.00
	December	171,662,180.49
	TOTAL	528,427,773.12

NOTE 3

Reimbursement: This is the amount Reimburs for Pry School Teacher Pension reimbursement January - December 2021.

ECONOMIC CODE	MONTH	AMOUNT
1000911	January	26,714,624.28
	February	26,714,624.28
	March	26,989,700.79
	April	27,021,377.81
	May	26,977,735.47
	June	26,920,877.81
	July	26,920,877.81
	August	26,715,243.56
	September	26,999,278.11
	October	27,276,324.09
	November	27,362,077.49
	December	27,934,569.37
	TOTAL	324,595,402.91

NOTE 4

Tax Revenue : is the income that is gained by the government through Taxation, is a primary source of income for a Local government as it applies revenue and can be obtained from individual, public enterprises etc.

Dept	Community Development Tax / poll tax	3,980.00
Finance & Supply	development of community poll Tax	800.00
	TOTAL TAX/REVENUE	4,780.00

NOTE 5

Non Tax Revenue: This is payment of independent revenue. It is a recurring income earned by the Local Government from sources other than taxes, its charges against the services provided by the government, moreover, these are the income which government get in the fees, license, fine, earning etc.

Dept	Non Tax Revenue	
Admin, F/S, Education, Work	FEES	6,977,490.00
Environmental	Fine	313,500
Agric	sale	83,200
Works&Housing	Earning	4,108,000
Finance& supp.	License	2,970,950
	TOTAL NON TAX REVENUE	14,452,340

NOTE 6

Rent on shop: These are the amount for generated as Revenue income on investment e.g. shop Rent.

CODE	DEPT	
12020806	Works	695,925.00

ANALYSIS OF INDEPENDENT REVENUE AS AT 31ST DECEMBER, 2021

DESCRIPTION (TAX REVENUE)	ECONOMIC CODE	DEPT	ACTUAL REVENUE AMOUNT
Community Development poll Tax	12010102	F/S	3,980.00
Arears Tax	1201010	F/S	800.00
	TOTAL		4,780.00

NON TAX REV	ECONOMIC CODE	DEPT	ACTUAL REVENUE
LICENSE GEN			
Goldsmiths & Gold Dealer	12020102	F/S	27,000
Radio Television	12020105	F/S	81,150
Cattle Dealer	12020116	F/S	54,400
Hawker's / Squater permit	12020120	F/S	1,393,700
Abboiroirs/ Squater	12020124	F/S	400
Liouq License	12020131	F/S	160,000
Trade permit	12020137	F/S	1,253,500
			2,970,150

DESK FEES GEN	ECONOMIC CODE	DEPT	ACTUAL REVENUE AMOUNT
Marriage/Divorce	120020418	F/S	1,042,440.00
Contractor Registration	12020417		
Associaiton fees	12020442	F/S	95,000.00
Development levies	12020449	F/S	25,000.00
Workshop fees (Artisans Mech.)	12020478	F/S	115,000.00
Motor park fees	12020491	F/S	
Bill Board/ Advert fees	12020436	Works	75,250.00
Land Use fees	12012044	Works	163,000.00
Tenament Rate	12020490	Works	1,189,000.00
Street Naming fees	12020493	Works	2,086,000.00
Indigeniship Registration fees	12020466	Education	1,991,000.00
	TOTAL		6,977,490.00
SALE GEN			
Sales of Agricultural inputs	12020627	Agric	83,200.00
EARNING GEN			
Earning from Plan t & Equip	12020706	Works	4,108,000.00
FINE GEN			
Discloding of Exfluence poll.	12020505	Environment	313,500.00
	TOTAL NON TAX REVENUE		14,452,340.00
Rent on Govt Building			
Rent on Shop	12020806		695,925.00
	TOTAL INDEPENDENT REVENUE		15,153,045.00

NOTE 7

Expenditure Recovering: This is amount paid back to the account e.g Lagelu North - #905,000

NOTE 8

DEPT CODE		AMOUNT SALARY STAFF ECON. CODE	NON REGULAR ALLOW.	TOTAL STAFF PERSONNEL
1111830010	Internal Audit	2,946,212.85	-	2,946,212.85
012500100100A	HLGA	6,702,417.85	-	6,702,417.85
012500100100B	Admin/General Adhoc / NYSC	47,183,969.20	34,680,000	81,863,969.20
21500100100	Agric	7,844,845.00	-	7,844,845.00
22000100100	Finance & supplies	32,200,109.59	-	-
	PENSION (TEACHER Reimbursement (SUPEB)		324,595,777.53	356,795,887.12
2200300100	Budget	3,709,708.37	-	3,709,708.57
2340010010	Works & Housing	26,693,326.27	-	26,693,326.77
551003001	Education	23,582,241.71	-	23,582,241.71
52100100100	PHC (Covid Allowance)	139,635,546.05	6,700,000	146,335,546.05
53500100100	Environmental	25,196,770.74	-	25,196,770.74
	TOTAL PERSONAL COST			681,670,925.86

NOTE 8B

		Amount Consolidated	Non Regu. Allowance	
11100100100	Chairman Severance Allow.	15,879,368.00	18,080,696.00	33,960,064
2101010103	Council	11,650,908.15		11,650,908.15
	SUB TOTAL			45,610,972.15
	GRAND TOTAL PERSONNEL COST			727,681,897.31

NOTE 9

OVERHEAD: This is the Recurrent Expenditure amount spent on variable expenses on all the economic code from January to December 2020.

CODE	DESCRIPTION	TOTAL
111100100100	Chairman	17,739,000
111001300100	Secretary	
111183001001	Internal Audit	60,000
11200100100	The Council	
12500100100A	HLGA	1,252,500
012500100100B	Admin	32,572,400
21500100100	Agric	654,750
22000100100	F/S	875,471.97
2200300100	Budget	1,190,500
23400100100	Works	7,260,400
55100300100	Education	6,621,900
23400100100	PHC	25,000
53500100100	Environment	430,000.00
	TOTAL OVERHEAD COST	689,921.97

		APPROVED ESTIMATE
1	Local Travel & Transport	1,290,500.00
2	Utilities	3,180,900.00
3	Material Services	
4	Maintnace services	3,304,900.00
5	Training General	587,500
6	Consulting & professional	4,947,786.40
7	Other Services Gen	28,641.000
8	Fuel & Lubrication Gen	305,000
9	Financial charge	23,445.57
10	Miscellaneous	32,449,900
	TOTAL	75,689,921.97

NOTE 10

Capital Expenditure: This is the amount spent on capital project in Administration sector, Economic Sector and Social Sector in each Department from January - December 2021.

ADMINISTRATION SECTOR (PROCUREMENT OF EQUIPMENT FURNITURE & FITTING)

Department	ECO CODE	Actual Amount	Details
Chairman	23010112	—	
Internal Audit	23010112	73,000	
Secretary	23010112	—	
Council	23010112	—	
Head	23010112	259,000	
Admin	23010112	133,000.00	
Agric	23010112	73,000.00	
F/S	23010112	73,000.00	
Budget	23010112	—	
Works	23010112	836,000	
Education	23010112	73,000	
PHC	23010112	—	
Environment	23010112	—	
	TOTAL F& F	520,000	

ADMINISTRATION SECTOR (PLANT & MACHINES)

DE.PT	ECO CODE	ACTUAL	DETAILS
Council	23010113	1,339,000	Purchase of (Laptop)
Works	230010105	21,915,397.98	Purchase of Motor vehicles
Council	23010146	3,214,625	Purchase of Office Equipment
Admin.	23010146	30,000	Purchase of Office Equip.
Admin.	23010128	765,000	Purchase of Security Equip.
F/S	23010147	37,000	Purchase of other Equip.
	TOTAL PLANT & MACHINE	27,301,022.98	
	GRAND TOTAL ADMIN SECTOR	27,453,022.98	

ECONOMIC SECTOR (Construction of building and Rehabilitation & Repairs)

DEPT	ECO CODE	ACTUAL AMOUNT	DETAILS
Agric	2304017	40,000.00	Farm Development (e.g.Crop,livestock)
Works & Housing	23030125	11,500.00	Rehiab/Repairs power Generating Maint.
Works & Housing	23020105	4,310,000.00	Const./Provision of water facility
Works & Housing	23030113	993,300.00	Rehiab/Repairs of Road
Works & Housing	23030121	528,700.00	Rehiab/Repairs of office building
Works & Housing	23030113	5,270,000.00	Const./ Provision of Electricity with Area
Works	23020114	11,033,000.00	Const/Provision of Road
Works & Housing	23030124	240,000.00	Constr. / Market Motor park & Garages
Works & Housing	23030129	5,195,000.00	Rehiab/Repairs of Motor vehicle, Buses etc
Works & Housing	23050113	2,850,000	Land acquisition preparation
Works & Housing	23050109	24,000.00	Special Project Assignement
Works & Housing	23050119	75,000.00	Contigencies
	TOTAL ECONOMIC SECTOR	41,671,200.00	

SOCIAL SECTOR

DEPT	ECO CODE	ACTUAL	DETAILS
Education	23050110	73,800,375.00	Education program class
Education	2305011	14,436,769.90	(a)Women develop. (Youth Dev. Prog.)
Education	2305011	100,000	(b) Widow Aged Program
Education	2305011	560,000	(c) Advocary / Enlightenment
PHC	23010122	5,760,000	Purchase of health medical equip.
Environmental	23040104	24,500	clearing of bushy Area Road
		94,681,644.90	
	GRAND TOTAL CAPITAL	183,022,153.98	

NOTE 11

DETAILS OF TOTAL REVENUE FOR THE YEAD ENDED 31ST DEC. 2021

Admin code	DETAILS	DEPT	APPROVED ESTIMATE	ACTUAL DEPENDENCE	ACTUAL INDEPENDENCE
22000100100 (Fiance & Supply)	JAAC Special	F/S 11010104	324,000,000.00	528,477,772.94	
	Statutory Allocation		960,000,000.00	479,364,810.40	
	Reimbursement (Pry Teacher pension (SUPEB)		324,000,000.00	324,595,462.91	
	Expenditure Revocering	14070102			905,000.00
Personal tax	Community Develop./ poll tax	12010102	1,000,000.00		3,980.00
	Arrears Community tax	1201010	750,000.00		800.00
License general	Radio& Television	12920105	200,000.00		81,150.00
	Goldsmiths	12020102	20,000.00		27,000.00
	Cattle Dealer	12020116	500,000.00		54,400.00
	Hawker's permit	12020120	2,500,000.00		1,393,000.00
	Abbatuoir/Squater	12020124	1,500,000.00		400.00
	Liouq licences	12020131	1,500,000.00		160,000.00
	trade permit	12020137	1,500,000.00		1,253,500.00
	Contractor Registration	12020417	1,000,000.00		95,000.00
	Association fees	12020442	1,200,000.00		25,000.00
	Development levies	12020449	500,000.00		115,000.00
	Workshop fees	12020478	500,000.00		
	Motor parks	12020491	2,000,000.00		75,250.00
012500100100B Admin& General fees)	Marriage / Divorces fees	12020418	2,000,000.00		1,042,440.00
055100300100 (Education & S.fees)	Indigenship Registration fees	12020466	5,000,000.00		1,991,000.00
23400100100 (Works & Hou. Fees)	Bill board/Advert fees	12020436	180,000.00		
	Land use fees	12012044	1,500,000.00		
	Tenament rate	12020490	1,000,000.00		
	Street Naming fees	12020493	10,000,000.00		
021500100100 (Agric sale)	Sale of Agric input	12020627	150,000.00		83,200.00
053500100100 (Env. Fine)	Discloging of pollution	12020505	500,000.00		313,500.00
	TOTAL REVENUE		1,310,324,000.00	1,332,437,986.25	15,153,045.00

NOTE 12**SUMMARY OF ACTUAL EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 2021**

DEPT	PERSONNEL COST	OVERHEAD COST	CAPITAL EXPENDITURE	TOTAL
Admin & General	47,183,969.20	37,996,750.00	928,000.00	86,108,719.02
Agric & Natural Resources	7,844,845.00	654,750.00		8,612,595.00
Finance & Supply	32,200,109.59	7,875,471.00	110,000.00	40,185,580.59
BPR&S	3,709,708.57	890,500.00		4,600,208.57
Work & Housing	26,693,326.27	6,816,900.00	64,381,597.98	95,891,824.25
environmental	25,196,770.74	430,000.00	24,500.00	25,651,270.74
Education	23,582,211.71	6,621,900.00	88,970,144.90	119,174,286.61
Pensioners	74,963,642.10			
PHC	146,335,546.05	25,000.00	5,760,000.00	152,120,546.05
Internal Audit	2,946,212.85	60,000.00	73,000.00	3,079,212.85
The Council	11,650,908.15		4,553,625.00	16,204,533.15
Head of L/Govt.	6,702,417.00	1,252,500.00	259,000.00	8,213,917.85
Office of Chairman	15,879,368.03	17,769,000.00		
Office of (Severance)	18,080,696.00			18,080,696.00
Office of (Adhoc & NYSC	34,680,000.00			34,680,000.00
Office of Secretary				
Office of NYSC	1,924,565			1,924,565.00
	727,380,896.08	75,681,921.97	185,022,153.98	988,084,972.03

NOTE 13

Cash its equivalent : This amount recorded as per cash book which is equalated to the balance in bank as at 31st December, 2021. (closing Balance)

L/G	189,267,328.34
L/N	3,230,840.39
L/W	5,158,479.72
	197,656,648.48

Opening balance

Cash its equilanvante as at 1/1/2021

L/G	110,006,231.24
L/N	4,811,415.20
L/W	10,358,348.95
	125,175,995.39

**NOTE OF THE ACCOUNT ON OVERHEAD
OFFICE OF THE CHAIRMAN
(ADMINISTRATIVE CODE 01111000100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
22020101	Local Travel & Transport Training	1,200,000.00	-
2202102	Local Travel & Transport other	1,000,000.00	40,000.00
	SUB TOTAL	2,200,000.00	40,000.00
	MATERIAL & SUPPLIES GEN		
2202401	Maint.of motor vehicle / Transport equipment.	1,700,000.00	161,000.00
22020407	Imprest	1,800,000.00	87,000.00
	SUB TOTAL	3,500,000.00	248,000.00
	OTHER SERVICES GEN		
2020604	Security (Vote including Operations)	22,000,000.00	9,550,000.00
	SUB TOTAL	22,000,000.00	9,550,000.00
	MISCELLANEOUS EXPENSES GEN		
22021001	Refreshment & meals	500,000.00	74,000.00
22021004	Medical Expenses local		150,000.00
22021007	Welfare packages (Financial Assistant)	31,600,000.00	7,502,000.00
22021029	Other expenses	100,000.00	170,000.00
22021033	Contingeneous (other Recrument cost	500,000.00	50,000.00
	SUB TOTAL	33,100,000.00	7,901,000.00
	GRAND TOTAL OVERHEAD	60,300,000.00	17,739,000.00

**NOTE OF THE ACCOUNT ON OVERHEAD
DEPARTMENT OF INTERNAL AUDIT
(ADMINISTRATIVE CODE 01118300100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
22020407	Imprest	898,000.00	10,000.00
	MISCELANEOUS EXP.		
22021029	Other Expenses	200,000.00	50,000.00
	GRANT TOTAL OVER HEAD	1,098,000.00	60,000.00

**NOTE OF THE ACCOUNT ON OVERHEAD
OFFICE OF THE SECRETARY OF THE L/G.
(ADMINISTRATIVE CODE 011101300100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE

**NOTE OF THE ACCOUNT ON OVERHEAD
OFFICE OF THE COUNCIL
(ADMINISTRATIVE CODE - 011200100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE

**NOTE OF THE ACCOUNT ON OVERHEAD
OFFICE OF THE HEAD OF THE L/G.
(ADMINISTRATIVE CODE - 102500100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
	MATERIALS & SUPPLIES		
22020301	Office stationeries (Comput. Consumables)	2,700,000.00	1,171,000.00
	MAINT. SERVICES GEN.		
22020401	Maint. Of motor vehicle / Transport equipment	1,200,000.00	19,000.00
22020407	Imprest	1,500,000	52,500
	SUB TOTAL	2,700,000	71,500
	MISCELLANEOUS		
22021029	Other expenses	5,300,000	10,000
	GRAND TOTAL OVERHEAD HLGA	10,700,000	1,252,500

**NOTE OF THE ACCOUNT ON OVERHEAD
DEPT. OF GENERAL ADMINISTRATION & SERVICES
(ADMINISTRATIVE CODE - 012500100100 B)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
	TRAVEL & TRANSPORT GEN.		
22020101	Local Travel & Transport Training	100,000.00	35,000.00
22020102	Local Travel & Transport others	2,100,000.00	170,000.00
	SUB TOTAL	2,200,000.00	205,000.00
	MATERIALS & SUPPLIES		
22020301	Office Stationeries / Computer consumables	1,750,000.00	359,000.00
22020306	Printing of Security documents	300,000.00	98,900.00
220020305	Printing of non security document	1,400,000.00	460,000.00
	SUB TOTAL	3,450,000.00	917,900.00
	MAINTENANCE SERVICES GEN		
22020401	Maint. of Motor Vehicle/Transport equipment	1,800,000.00	173,000.00
22020403	Maint. of Office building/Resident	500,000.00	206,000.00
22020404	Maint. Of office Equipment	200,000.00	10,000.00
22020405	Maint. Of Plant / Generator	100,000.00	26,000.00
22020407	Impress	2,000,000.00	145,000.00
	SUB TOTAL	4,600,000.00	560,500.00

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
	OTHER SERVICES GEN		
22020601	Security services	13,000,000.00	18,987,000.00
22020602	Office Rent	2,000,000.00	27,000.00
	SUB TOTAL	15,000,000.00	19,014,000.00
	FUEL & LUBRICANTS GEN		
22020801	Motor vehicle fuel cost		300,000.00
22020803	Plant / Generator fuel cost	300,000.00	36,000.00
	SUB TOTAL	300,000.00	336,000.00
	MISCELLANEOUS EXP. GEN.		
22021001	Refreshment & meals	3,600,000.00	5,410,000.00
22021007	Welfare packages	1,000,000.00	2,745,000.00
22021020	Election (logistics support to Fed. & State Agencies NOA, INEC)	5,000,000.00	2,500,000.00
22021030	Public Enlightenment programme	2,000,000.00	614,000.00
22021033	Contingencies other Recurrent cost	500,000.00	270,000.00
	SUB TOTAL	12,100,000.00	11,539,000.00
	GRAND TOTAL OVERHEAD ADMINIS	37,650,000.00	32,572,400.00

**NOTE OF THE ACCOUNT ON OVERHEAD
DEPT. OF AGRICULRURE AND NATURAL RESOURCES
(ADMINISTRATIVE CODE - 021500100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
	TRAVEL & TRANSPORT GEN.		
22020102	Local Travel & Transport others	1,500,000.00	30,000.00
22020101	Local Travel & Transport Training	100,000.00	5,000.00
	SUB TOTAL	1,600,000.00	35,000.00
	MAINTENANCE SERVICES GEN.		
22020407	Imprest	2,500,000.00	52,250.00
	TRAINING GEN		
22020502	International Training		437,500.00
	MISCELLANEOUS EXPENSES GEN		
22021001	Refreshment and Meals	700,000.00	40,000.00
22021021	Special day celebration	500,000.00	90,000.00
	TOTAL	1,200,000.00	130,000.00
	GRAND TOTAL OVER HEAD	5,300,000.00	654,750.00

NOTE OF THE ACCOUNT ON OVERHEAD

DEPT. OF FINANCE AND SUPPLIES
(ADMINISTRATIVE CODE - 022000100100)

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
	TRAVEL & TRANSPORT GEN.		
22020101	Local Travel & Transport Training		149,000.00
22020102	Local Travel & Transport other	1,300,000.00	483,000.00
	SUB TOTAL	1,300,000.00	632,000.00
	MATERIALS & SUPPLIES GEN		
22020301	Office Stationeries/ Computer Consumables	700,000.00	150,750.00
22020305	Printing of Nonsecurity doc.	250,000.00	371,000.00
22020306	Printing of security documents	300,000.00	145,450.00
22020312	Production publication & Circulation of Annual Financial statement Gen purpose	350,000.00	75,000.00
22020313	Production of report of public Acct committee PAC	150,000.00	55,000.00
	SUB TOTAL	1,750,000.00	797,200.00
	MAINTENANCE SERVICES GEN		
22020401	Maintenance of Motor vehicle & Transport Equipment	200,000.00	60,000.00
22020406	Others Main services	200,000.00	41,000.00
22020407	Impress	2,000,000.00	302,040.00
	SUB TOTAL	2,400,000.00	403,040.00
	CONSULTING&PROFESSIONAL		
20202701	Financial Consulting	500,000.00	425,000.00
22020709	Auditing of Account	1,500,000.00	4,522,056.40
	SUB TOTAL	2,000,000.00	4,947,786.40
	FUEL & LUBRICANTS GEN		
2202801	Motor vehicle fuel cost	100,000.00	
2202803	Plant Generator fuel cost	150,000.00	2,550,000.00
	SUB TOTAL	250,000.00	
	FINANCIAL CHARGES GEN		
22020901	Bank charges (other interet)	250,000.00	23,445.57
	MISCELLANEOUSLY EXPENSES GEN		
22021001	Refreshment & Meals	1,500,000.00	450,000.00
22021007	Welfare packages		75,000.00
22021029	Other Expenses	1,000,000.00	192,000.00
22021033	Contingencies	500,000.00	100,000.00
	SUB TOTAL	3,250,000.00	817,000.00
	OVERHEAD	10,950,000	7,875,471.97

NOTE OF THE ACCOUNT ON OVERHEAD
DEPT. OF BUDGET, PLANNING, RESEARCH & STATISTICS
(ADMINISTRATIVE CODE - 02200300100)

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
	MATERIALS & SUPPLIES GEN		
22020305	Printing of non security doc.	100,000.00	10,000.00
22020407	Maintenance services		
	Imprest	1,500,000.00	37,000.00
	FUEL LUBRICANTS GEN.		
22020802	Other Transport equipment cost	-	300,000.00
	MISCELLANEUOS EXPENSES GEN.		
22021014	Annual Budget expenses Administration	1,600,000.00	628,000.00
22021029	Other Expenses	7,500,000.00	200,000.00
22021031	Conduct of Survey/Census	3,400,000.00	15,000.00
	SUB TOTAL	12,500,000.00	843,000.00
	GRAND TOTAL	14,100,000.00	1,905,000.00

NOTE OF THE ACCOUNT ON OVERHEAD
DEPT. OF WORKS AND HOUSING
(ADMINISTRATIVE CODE - 022000300100)

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
	TRAVEL & TRANSPORT GEN		
22020101	Local Travel & Transport Training	300,000.00	29,500.00
22020102	Local Travel & Transport others	1,500,000.00	30,000.00
	SUB TOTAL	1,800,000.00	59,000.00
	MAINTENANCE SERVICES GEN		
22020401	Maint. Of Motor vehicle/Transport Equipment	2,000,000.00	517,000.00
22020403	Maint. Of Office building Residential Qty.	300,000.00	658,900.00
22020405	Maint. Of Plant / General	500,000.00	27,000.00
22020406	Other Maint. Services	1,500,000.00	6,000.00
22020407	Imprest	2,000,000.00	82,500.00
22020412	Maint. Of markets place	300,000.00	610,000.00
22020413	Minor Road Maintenance	14,000,000.00	100,000.00
	SUB TOTAL	20,600,000.00	2,001,400.00
	FUEL & LUBRICANT GEN.		
22020802	Other Transport Equipment fuel cost	2,600,000.00	444,000.00
	MISCELLANEOUS EXPENSES GEN		
22021001	Refreshment & Meal	400,000.00	20,000.00
22021029	Other Expenses cutting of Road side bushes, gredging etc)	104,700,000.00	4,635,000.00
22021033	conting. Other	300,000.00	101,000.00
	TOTAL	108,000,000.00	5,200,000.00
	GRAND TOTAL	133,006,000.00	7,260,400.00

**NOTE OF THE ACCOUNT ON OVERHEAD
DEPT. OF EDUCATION & SOCIAL SERVICES
(ADMINISTRATIVE CODE - 055100300100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
	TRAVEL & TRANSPORT GEN		
22020101	Local Travel & Transport Training	200,000.00	141,000.00
22020102	Local Travel & Transport others	1,200,000.00	133,500.00
	SUB TOTAL	1,400,000.00	274,500.00
	MAINTENANCE SERVICES GEN		
22020405	Maint. of Plant /Generator	200,000.00	11,000.00
22020406	Other Maint. Services		30,000.00
22020407	Impres	2,000,000.00	67,500.00
	SUB TOTAL	2,200,000.00	108,500.00
	TRAINING GEN		
22020501	Local Training		150,000.00
	Other services		
22020601	Security services (Vigillante)	10,000,000.00	365,000.00
	MISCELLANEOUS EXPENSES		
22021001	Refreshment & meals	6,000,000.00	2,055,000.00
22021003	Publicity & Advertisement	1,000,000.00	71,000.00
22021029	Other Expenses (financial Asst/Photograph)	1,000,000.00	1,197,900.00
22021030	Public Enlightenment Programme	2,000,000.00	400,000.00
22021032	Fair Festival Exposumm	1,000,000.00	1,800,000.00
22021033	Contingences other-Recurrent cost	1,000,000.00	200,000.00
	TOTAL	12,000,000.00	5,723,900.00
	GRAND TOTAL	25,600,000.00	6,621,900.00

**NOTE OF THE ACCOUNT ON OVERHEAD
DEPT. OF PRIMARY HEALTH CARE
(ADMINISTRATIVE CODE - 052100100100)**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
22020407	Imprest	2,600,000.00	25,000.00

**NOTE OF THE ACCOUNT ON OVERHEAD EXPENDITURE
DEPT. OF ENVIRONMENTAL SANITATION**

ECONOMIC CODE	DETAILS	APPROVED ESTIMATE	ACTUAL EXPENDITURE
22020102	Local Travel & Transport Others	100,000.00	45,000.00
22020407	Imprests Other Services	1,000,000.00	72,000.00
22020605	Cleanning and fumigation Services	5,000,000.00	77,000.00
22021029	other expenses (Burial of Pav, Pens, Animal care cases	1,000,000.00	236,000.00
	TOTAL	6,100,000.00	313,000.00
	GRAND TOTAL	6,100,000.00	430,000.00
	ALL TOTAL OVERHEAD		76,396,421.97

NOTE 14

Investories (Stabilization Account) This is money deducted from statutory allocation for saving in the Bank without spending it

	Bank	AMOUNT
L/G	Heritage Bank	4,528,781
L/N/L/W	Unity Bank	3,099,918.25
	Polaris Bank	5,158,479.72
		11,026,505.96

NOTE 15

Advance - This is the amount paid to staff as Advance slary loan or car loan L/G

SUB HEAD	NAME	
1	Ajani Taiwo	20,928.00
2	Salami M.A	803,568.00
3	Bamitale	104,798.00
4	Lamidi M.F	289,614.00
5	Olubodun	618,017.01
6	Oladokun Tijani	386,339.00
7	Abioye Kazeem	132,458.40
8	Mr. Oyegoke Adesina	110,000.05
9	Oke Adesina	1,361,457.00
10	Adebayo Femi	1,362,610.00
11	Adegoke Jamiu	1,054,681.68
	TOTAL ADVANCES	6,244,471.14

NOTE 15B

Pension Advance is the Allowance or pension staff without reimbursement from the state govt.

Pension Salary	193,712,971.79
Reimbursement L/G	2,477,868.82
	791,235,108.27

Expenditure recovering: This is the amount pay back as Revenue Recovery L/N 950,000

NOTE 16

Property plant and equipment: this amount spent on capital of PPE

Furniture & fitting	1,520,000
	21,915,397.00
Motor vehicle (corola model) 205/206	
Pick up	17,878,787.00
Pur. of Comp. Machine, etc	8,145,625.98
TOTAL	39,459,809.98

Intergible Assets : this amount spent on land aquisition - 2,850,000

NOTE 16 B

Pension Allowance: This is the monthly allowance on Pensions

MONTH 2021	AMOUNT
JANUARY	5,959,270.31
FEBRUARY	5,959,270.31
MARCH	5,959,270.31
APRIL	5,952,387.31
MAY	6,410,804.31
JUNE	8,338,125.31
JULY	6,005,865.31
AUGUST	6,266,173.27
SEPTEMBER	6,044,614.58
OCTOBER	6,035,163.26
NOVEMBER	6,035,163.26
DECEMBER	5,997,534.56
TOTAL	74,963,642.10

NOTE 17

Reserves: This is the amount remained or save in the bank at the year ended without stabilization account.

Our Reference: UBA/IBD2/OK/00/2022/04

Date: April 7, 2022

LAGELU WEST LCDA ALLOCATION STATE IGR,
CENTRAL ADMINISTRATION DEPARTMENT,
LAGELU WEST LCDA OLORUNDA-ABAA AREA AKOBO IBADAN,
IBADAN,
OYO STATE.

Dear Sir,

CERTIFICATE OF BALANCE

We write to confirm account balance for below account as at December 31st, 2021 in the table below;

NAME OF ACCOUNT	ACCOUNT NUMBER	AMOUNT
LAGELU WEST LCDA	1020488744	1,284,327.05Cr

NAME OF SIGNATORIES:

MR BOLAJI SOLOMON OLUTUNJI


MRS OLUWAFEMI A.RACHEL

MRS ADERINTO A RASIDAT

ALH LANRE BASHIRU LATINWO

Yours Faithfully,

For: **UBA PLC- Iwo Road 2**


AUTHORISED SIGNATORY

Omoniyi Gbadebo


AUTHORISED SIGNATORY

Oluwakemi Olowe-Adewumi

United Bank for Africa Plc. RC No. 2457. UBA House, 57 Marina, Lagos

Tony O. Elumelu CON (Chairman). Amb. Joe Keshi OON (Vice Chairman). Kennedy Uzoka (GMD/CEO)
Executive Directors: Oliver Alawuba, Uche Ike, Chukwuma Nweke Ibrahim A. Puri, Chiugo Ndubisi.

Non-Executive Directors: Owanari Duke, Samuel Oni (FCA), Angela Aneke, Erelu Angela Adebayo, Abdulqadir Jeli Bello, Isaac Olukayode Fasola,
Aisha Hassan Baba, OON, Caroline Anyanwu.

ZENITH BANK PLC

RC: 150224

IWO ROAD BRANCH

65, Iwo Road,

Ibadan, Oyo State

Tel: 07046079863, 07046079865, 08072275496.

www.zenithbank.com | SWIFT: ZEIBNGLA

April 07th, 2022

The Director of Finance and Supplies,
Lagelu West LCDA,
Olorunda Akobo,
Ibadan.

Dear Sir

RE: REQUEST FOR BANK STATEMENT CERTIFICATE

We refer to your letter received on 7th April, 2022 on the above subject.

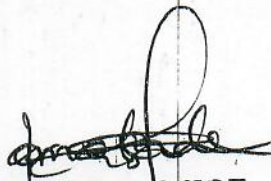
Below is the certified balance as at 31/12/2021


S/N	ACCOUNT NAME	ACCOUNT NO.	CERTIFIED BALANCES N
1	Lagelu West LCDA Olorunda Akobo	1015821118	N50,929.08

Thank you.

Yours faithfully

For: ZENITH BANK PLC


OMOLADE TADESE
BRANCH OPERATIONS


OLUWAFEYISAYO OLOYEDE
HEAD OF OPERATIONS

APPENDIX V: CREDIT IN BANK STATEMENT NOT IN CASHBOOK

8/4/21	Ladipo Grace	1,000.00
13/4/21	Hardware Industries	63,000.00
26/5/21	Adeyemi Mary	1,000.00
5/8/21	Oloye Rotimi Olubale	2,000.00
6/8/21	Wasiu Durodola	1,000.00
30/8/21	Jimoh Zainab O.	3,000.00
21/10/21	Olose Olubunmi	3,000.00
22/10/21	Adam Mult. Ent	3,000.00
29/10/21	The Scape Koncept	10,000.00
		<u>87,000.00</u>

APPENDIX VI: CREDIT IN CASHBOOK NOT IN BANK STATEMENT

Mr. Babalola P.O.	500.00
KBE Integrated Ltd (UBA chq. 263)	175,000.00
	<u>175,500.00</u>

APPENDIX III: DEBIT IN CASHBOOK NOT IN BANK STATEMENT

	N
B/F	2,214.99
Headline Telecommunication	2,000.00
Ojelabi Olaolu	2,000.00
Zainab Opeyemi R.	3,000.00
Esho Adebola Joseph	10,000.00
Oluwadamilola A.	5,000.00
Osun Solote	5,000.00
Moshood Bukola	3,000.00
Adweb	5,000.00
Omopo Yemisi	15,000.00
	<u>52,214.99</u>

APPENDIX IV: DEBIT IN BANK STATEMENT NOT IN CASHBOOK

			N
7/10/21	Adweb Consultant	(Zenith chq. 184)	100,000.00
1/12/21	Babalola Peter	(Zenith chq. 199)	80,000.00
	Total		<u>180,000.00</u>

APPENDIX I: BALANCE AT BANK AS AT 31ST DECEMBER 2021

	N
(1) Zenith Bank A/C	50,929.08
(2) FCMB	175,440.05
(3) UBA	1,284,327.05
(4) Polaris Bank	3,397,493.00
(5) Stanbic IBTC	279,000.00
	<u>5,187,189.18</u>

BANK CHARGES (APPENDIX II) MONTHLY CHARGES ZENITH BANK

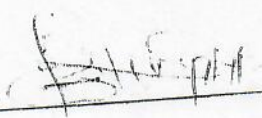
	N	N
04/12/21 Stamp duty	150.00	
08/12/21 Statement charges with VAT	43.00	
8/12/21 Statement charges with VAT	107.50	
10/12/21 Stamp duty	200.00	
25/12/21 Stamp duty	50.00	
27/12/21 SMS Notification Charges	220.00	
31/12/21 Acct. Maintenance fees + Vat Dec.	767.55	1,538.05

UBA Bank Charges

8/12/21 Bank statement charges fees	21.50	
20/12/21 SMS charges (Nov.)	<u>16.00</u>	<u>37.50</u>
		1,575.55

LAGELU WEST LOCAL COUNCIL DEVELOPMENT AREA
OLORUNDA – ABAA
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2021

	N	N
Balances as per Bank Statement (Appendix I)		5,187,189.18
<u>ADD</u>		
Bank charges (APPENDIX II)	1,575.55	
Debit in Cashbook not in Bank Statement (APPENIDX III)	52,214.99	
Debit in Bank statement not in cashbook (APPENIDX IV)	180,000.00	233,790.54
		5,420,979.72
<u>LESS</u>		
Credit in Bank Statement not in Cashbook (APPENDIX V)	87,000.00	
Credit in Cashbook not in Bank statement (APPENDIX VI)	175,500.00	262,500.00
Balance as per Cashbook		5,158,479.72



DIRECTOR OF FINANCE & SUPPLIES

BANK RECONCILIATION STATEMENT FOR THE MONTH OF DECEMBER, 2021

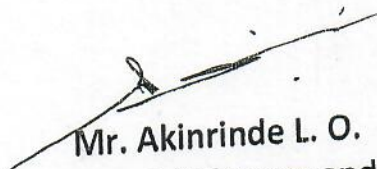
		₦	K
Bank Balance as at 31/12/2021:			
FCMB	4682370016	112,511.34	
UBA	1021040477	22,924.31	
UBA	1020450390	8,477.15	
		<hr/>	
		143,912.80	

Add

Debit in Bank not in Cash Book (Schedule A)	15,250.00		
Debit in Cash Book not in Bank (Schedule B)	Nil		
Bank Charges (Schedule E)	<hr/>	31,559.34	
		<hr/>	46,809.34
			<hr/>
			190,722.14

Less

Credit in Bank not in Cash Book (Schedule C)	59,800.00		
Unpresented Cheque (Schedule D)	<hr/>	Nil	
		<hr/>	59,800.00
Balance as per Cash Book			<hr/> <hr/>
			130,922.14


Mr. Akinrinde L. O.
Acting Director of Finance and supplies,
Lagelu North LCDA, Oyedeji.

SCHEDULE A

Debit in Bank not in Cash Book:

FCMB Cheque No: 49049599 (Sanusi Fatai) 15,250.00

SCHEDULE B

Debit in Cash Book not in Bank statement

Nil

SCHEDULE C

Credit in Bank not in Cash Book:

1. Olaoye Magret	25,000.00	
2. Olaoye Magret	7,700.00	
3. Jimoh Jemilat	6,750.00	
4. Olaoye Magret	15,750.00	
5. Olaoye Magret	<u>4,600.00</u>	59,800.00

SCHEDULE D

Credit in Cash Book not in Bank statement (Unpresented Cheque):

Nil

SCHEDULE E

Bank Charges:

Cumulated Balance B/d 30,845.02

FCMB – 4682370016

SMS Charges	288.00	
Account maintenance fee	201.45	
VAT on Account Maint.	15.11	
EMT Levy	<u>50.00</u>	554.56

UBA – 1021040477

SMS Charges	56.00	
Stamp Duty	50.00	
NIP/TRF	<u>53.76</u>	159.76
		<u>31,559.34</u>

CMB

FIRST CITY MONUMENT BANK
A MEMBER OF FCMB GROUP PLC

24/03/2022

THE DIRECTOR OF FINANCE & SUPPLIES,
LAGELU LOCAL GOVERNMENT,
IYANA-OFFA, IBADAN.

Dear Sir/Ma

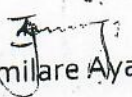
RE: REQUEST FOR CERTIFIED BANK BALANCE

Find below the balance on the following account as at 31ST December 2021 as requested.

Account Name	Account Number	Account Balance
LAGELU LOCAL GOVERNMENT	0613972025	₦387,856.62

Yours faithfully,

FOR: FIRST CITY MONUMENT BANK LIMITED


Damilare Ayanniyi
Relationship Officer


Olabisi Fehintola
Branch Manager

Our Reference: UBA/IWO RD 3/24.03.2022

Date: 24-03-2022

The Executive Chairman,
Lagelu Local Government,
Iyana offa,
Ibadan

Dear Sir,

CERTIFICATE OF ACCOUNT BALANCE AS AT 31-12-2021

We hereby advise based on your request, that your account balance position as at 31-12-2021:

ACCOUNT NAME:	LAGELU LOCAL GOVERNMENT
ACCT NUMBER:	1024166439
ACCOUNT BALANCE	N131,945,812.68 Cr

Thank you.

Yours faithfully,
For: UNITED BANK FOR AFRICA PLC



Salami Faith Oyiza
Customer Relation Officer



Yetunde Ijitola
Customer Service Manager

CMB

08/04/2022

THE DIRECTOR OF FINANCE & SUPPLIES,
LAGELU WEST LCDA,
OLORUNDA-ABA, IBADAN.

Dear Sir/Ma

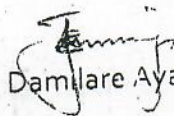
RE: REQUEST FOR CERTIFIED BANK BALANCE

Find below the balance on the following account as at 31ST December 2021 as requested.

Account Name	Account Number	Account Balance
LAGELU WEST LCDA (VAT)	4700033013	₦175,440.05

Yours faithfully,

FOR: FIRST CITY MONUMENT BANK LIMITED


Damilare Ayanniyi
Relationship Officer


Olabisi Fehintola
Branch Manager

June 28, 2021

Ministry of Local Government and Chieftaincy matters,
Oyo State Government
Agodi, Ibadan

Dear Sir,

**REQUEST FOR BANK BALANCE IN RESPECT OF LAGELU LOCAL
GOVERNMENT ACCOUNT (6003113890)**

We refer to your letter with reference number LGA: /22/T/112 dated 24th June, 2021.

Please find below the certified bank balance on Lagelu Local Government 6003113890 domiciled with Heritage Bank Plc, Agodi as requested in the referenced letter.

ACCOUNT NAME	ACCOUNT NUMBER	BALANCE AS 31 ST DECEMBER, 2020
LAGELU LOCAL GOVERNMENT	6003113890	#4,28,781.43

Thank You

Yours faithfully,
For: **Heritage Bank Plc.**


Customer Service Executive


Service Manager