STATE GOVERNMENT OF OSUN, NIGERIA.

REPORT OF

THE

AUDITOR-GENERAL

FOR

LOCAL GOVERNMENTS

ON THE ACCOUNTS OF

THE LOCAL GOVERNMENTS

AND THE

JOINT ACCOUNTS ALLOCATION COMMITTTEE (JAAC),

IN THE STATE OF OSUN

FOR THE YEAR ENDED

31ST DECEMBER, 2020.

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**ACKNOWLEDGEMENT**

I thank God Almighty, for His Grace and enablement. My profound gratitude, goes to His Excellency, the Executive Governor of the State of Osun, Alhaji Isiaka Adegboyega Oyetola who has demonstrated full commitment to transparency and accountability by giving the Audit Institution within the State freehand to operate, and had endorsed a legal framework that has guaranteed unprecedented Audit Independence – in Financial, Administrative and Operational Terms.

I appreciate Mr. Speaker of the State of Osun House of Assembly, Rt. Hon. Timothy Owoeye, and the Chairman of Public Accounts Committee, Hon. Abidemi Gbenga Ogunkanmi for their diligence in the exercise of oversight function over the Local Governments finances. I also appreciate Hon Commissioner for Local Governments and Chieftaincy Affairs, Prince Yekini Adebayo Adeleke; and the Hon. Commissioner for Finance, Mr Bola Oyebamji for exhibiting sound administration of resources at both the Local Governments and State levels respectively. I acknowledge the cooperation of the Chairman, Local Government Service Commission, Elder Tunde George Adedeji, and his management towards continuous training of key Officials of the Local Government particularly finance officers, which has culminated in better understanding of the dynamics of implementing full IPSAS Accrual Basis of Accounting for 2020 Financial Year.

I acknowledge the immense support of the EU/World Bank sponsored SLOGOR on capacity building and strengthening institutions which has had much positive impact on effective Public Financial Management in the Local Governments in the State of Osun.

I want to specially appreciate the Management and Staff of the Office of Auditor-General for Local Governments, State of Osun for their intelligent followership and profound cooperation which have culminated in the expeditious accomplishment of the mandate of the Office.

I thank you all.

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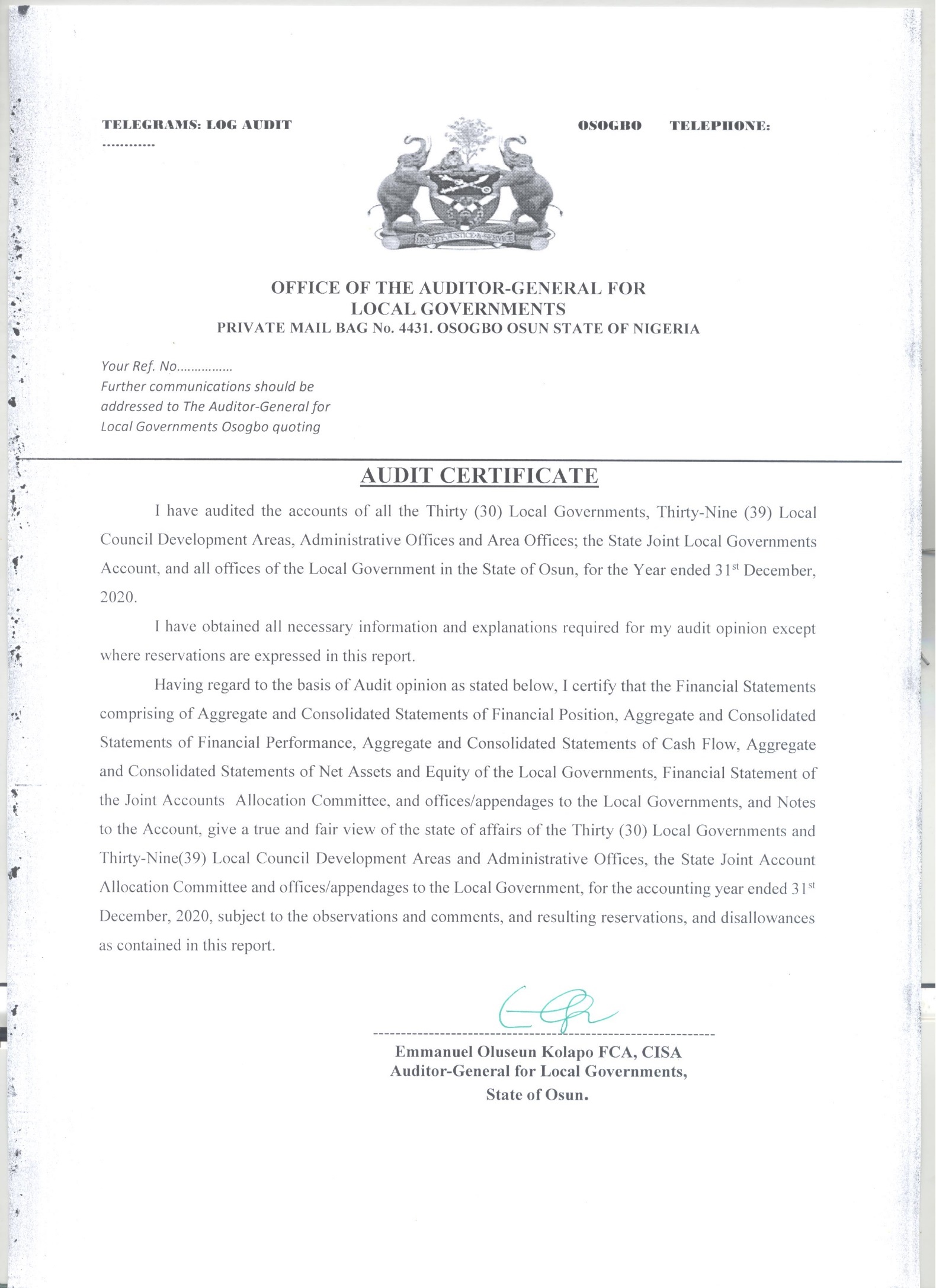
**Emmanuel Oluseun Kolapo FCA, CISA**

**Auditor-General for Local Governments,**

**State of Osun.**

**LIST OF ABBREVIATIONS**

1. AGLG - AUDITOR-GENERAL FOR LOCAL GOVERNMENTS
2. AO - AREA OFFICE/ADMINISTRATIVE OFFICE
3. FAAC - FEDERATION ACCOUNTS ALLOCATION COMMITTEE
4. F.M - FINANCIAL MEMORANDUM
5. FOR - FISCAL OPERATION REPORT
6. GPFS - GENERAL PURPOSE FINANCIAL STATEMENTS
7. IGR - INTERNALLY GENERATED REVENUE
8. ISSAI - INTERNATIONAL STANDARDS OF SUPREME AUDIT INSTITUTIONS
9. IPSAS - INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARD
10. JAAC - JOINT ACCOUNTS ALLOCATION COMMITTEE
11. LGA - LOCAL GOVERNMENT AREA
12. LCDA -LOCAL COUNCIL DEVELOPMENT AREA
13. LGSC - LOCAL GOVERNMENT SERVICE COMMISSION
14. LGSPB - LOCAL GOVERNMENTS STAFF PENSION BOARD
15. LGLB - LOCAL GOVERNMENT LOANS BOARD
16. NCOA - NATIONAL CHART OF ACCOUNTS
17. NBV - NET BOOK VALUE
18. MDA’S - MINISTRIES, DEPARTMENTS AND AGENCIES
19. MLGCA- MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS
20. PPE - PROPERTY, PLANTS AND EQUIPMENT
21. PSE - PUBLIC SECTOR ENTITIES
22. PHCB - PRIMARY HEALTH CARE BOARD
23. VAT - VALUE ADDED TAX



**STATEMENT OF FINANCIAL RESPONSIBILITY**

The preparation and fair presentation of Financial Statements of Local Governments, the State Joint Local Government Accounts, and offices administering elements of Local Governments Fund is the direct responsibility of the Heads of Finance and Supply in the Local Governments, the Accountant of the Ministry of Local Governments, and Directors of Finance in the Offices of the Local Governments, respectively, in compliance with the provisions of Finance Control and Management Act 1958 (as amended), the Model Financial Memoranda (1991 as amended), the Laws of Osun State 2002 (as amended) and with the provisions of the Constitution of the Federal Republic of Nigeria, 1999.

In the State of Osun, the Heads of Finance of main Local Governments are responsible for the consolidation of the respective Financial Statements with the subsidiary LCDAs, Area/Administrative offices as may be applicable.

However, both the Head of Finance and Chairman of a Local Government, (the Accounting Officer) are responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transactions and Financial Statements give a fair presentation of the financial operations of the Local Government.

The acknowledgment of responsibility for the preparation of Financial Statement signed by Heads of Finance and Chairmen of the respective Local Governments is attached to individual report.

**STATEMENT OF RESPONSIBILITY OF THE AUDITOR-GENERAL.**

It is my responsibility to Audit the accounts of the Local Governments, the State JAAC, and all offices of the Local Government as stipulated by the Laws of Osun State and the Financial Memoranda; and to form an independent opinion based on the Audit of the Financial Statements and accompanying notes submitted by the Head of Finance and Supply of Local Governments, the Head of Accounts in the Ministry of Local Governments and various Institutions and all agencies, handling projects and programmes funded by Local Governments in the state.

**BASIS OF AUDIT OPINION**

In the course of auditing the accounts of Local Governments in the State of Osun, I have complied with the requirement and stipulations of the International Standards on Auditing, the Generally Acceptable Auditing Standards, International Standards of Supreme Audit Institutions (ISSAI,) Laws of Osun State, International Public Sector Accounting Standards and Audit Guide of the Office of the Auditor-General for Local Governments, Osun State.

I have conducted Financial and Compliance audit on the Finances of Local Governments and JAAC. Projects and Programmes were reasonably evaluated and verified on the principle of Performance Auditing. All items of Revenue and Expenditure were captured in the course of the Audit and Audit Tests were conducted on procedures, transactions and balances. Consequently 100% Substantive Test was done on all items of Revenue and Expenditure; and Assets and Liabilities, and appropriate Audit Tests of Control were conducted on procedures and transactions.

Where paucity of available Audit resources warranted sampling, objective statistical sampling techniques were applied to ensure representativeness, completeness, relevance, and timeliness in the determination of sampling elements. This ensured reliability of Audit Opinion, giving due recognition to principle of materiality. For example, multi-layered and structural sampling method was applied for verification of numbers and Emoluments of Teaching and Non-Teaching staff of the State Universal Basic Education Board (SUBEB), Staffers of Local Governments and the State Primary Health Care Board.

**STATEMENT OF COMPLIANCE**

The accounting policies have been consistently applied on preparation of the Financial Statements in the year under review. These have been prepared on the basis of Historical Cost, and Accruals. The Cash Flow Statement was prepared using the Direct Method. The Financial Statements of the thirty (30) Local Governments of the State of Osun (including the LCDAs, Area Councils & Administrative Offices) have been prepared in accordance with IPSAS Accruals and other applicable standards. The basis of measurement is Naira and kobo which is the functional and reporting currency of the Federal Republic of Nigeria of which Osun State and the Local Governments are constituents.

The accounts of the thirty (30) Local Governments, the JAAC, and allied offices in the State of Osun have been audited and reported upon.

Audit noted some instances of non-compliance in the Local Governments and appendages, with the stipulates of the Financial Memoranda and relevant Regulations and Guidelines in revenue collection and payment procedure. The associated internal control weaknesses have been addressed in the Audit Inspection Reports (letters of Internal Control weaknesses) for the year 2020 which have been issued and forwarded to the appropriate quarters for responses and compliance.

**STATEMENT OF ACCOUNTING POLICIES**

1. **Basis of Preparation (IPSAS 1)**

The General Purposes Financial Statements were prepared under the historical cost convention and in accordance with IPSAS Accrual Basis and other applicable standards and conventions as may be defined by relevant Statutes.

1. **Accounting Period**

The accounting year (fiscal year) to which the report relates is 1st January to 31st December, 2020.

1. **Reporting Currency**

The General Purposes Financial Statements are prepared in the Nigerian Naira (NGN).

1. **Principal Statements in the General Purposes Financial Statements**
2. Statements of Financial Performance. (Aggregate and Consolidated)
3. Statements of Financial Position. (Aggregate and Consolidated)
4. Statements of Cash flow.(Aggregate and Consolidated)
5. Statements of Comparison of Budgeted and Actual Amounts (Aggregate and Consolidated)
6. Statements of Changes in Net Asset/Equity. (Aggregate and Consolidated)
7. Notes to the GPFS.
8. Financial Statement of Joint Accounts Allocation Committee (JAAC)
9. **Consolidation Policy- IPSAS 6**

The Heads of Finance of the Local Governments, LCDAs, and Area Offices are required to prepare their individual GPFS at the end of the financial year on Accrual Basis of Accounting.

Each Local Government is a creation of the Constitution and none is subservient to the other. However in the State of Osun, there are subsidiary entities such as LCDAs and Area offices, of which, the GPFS are consolidated with the main Local Governments’. Consequently, the Heads of Finance of the 30 main Local Governments consolidate the GPFS of their respective main Local Government with the subsidiary LCDAs, AOs, and Ad. Os.

***The duty of the Auditor-General for Local Governments is not to prepare or consolidate Local Governments’ accounts, but to Audit and Aggregate the prepared Financial Statements in line with the Fiscal Operation Report Guideline.***

1. **Statement of Cash Flow** was prepared using the direct method (IPSAS 2) and it consists of Operating, Investing and Financing activities.
2. **Inventories (IPSAS 12) -** Inventories were measured initially at cost, and subsequently measured using the FIFO method.
3. **PROPERTY, PLANT & EQUIPMENT (PPE) – IPSAS 17**

All PPEs were stated at historical cost less accumulated depreciation and impairment losses.

1. **DEPRECIATION**

The cost of PPE shall be written off, from the time they are brought into use, on a straight line basis over their expected useful lives less any estimated residual value as follows:

1. Furniture & Fittings - 20%
2. Motor Vehicle - 20%
3. Plant & Equipment - 20%
4. Infrastructural Asset - 10%
5. Building - 2%
6. Office Equipment - 20%
7. **REVALUATION**
8. The Assets’ residual values and useful lives are reviewed at the end of the year.
9. **IMPAIRMENT**

Test for Impairment are done on Property, Plants and Equipments, where it is suspected that Impairment has occurred.

1. **INVESTMENT PROPERTIES – IPSAS 16**

The Investment properties are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated the same way as PPE.

1. **INDEPENDENT REVENUE FROM NON-EXCHANGE TRANSACTION (IPSAS 23)**
2. Fees; taxes and fines: The Local Government recognised revenue from fees, taxes, and fines when the event occurred, and the asset recognition criteria are met.
3. **OTHER REVENUE**

Other Revenues are proceeds that arise outside the Ordinary course of governmental business. These include:

1. Gain on disposal of Property, Plant and Equipment

2. Disposal of Investment such as Shares, bond etc

Gain on disposal is recognized at the date of control of the asset is passed to the buyer and is determined after deducting the carrying value of the Asset at that time.

1. **UNREMITTED DEDUCTION**

Unremitted deductions are monies owned to the third parties such as tax authorities, associations and other Government Agencies. These include tax deductions and other deductions at source

This amount shall be stated in GPFS at their repayment value, which shall be treated as current liabilities in the Statement of Financial Position.

**16. RESERVE**

Reserves shall be classified under Equity in the Statement of Financial Position which includes Accumulated Surplus/Deficit and the Additional Reserve.

**17. CONTIGENT LIABILITY IPSAS 19**

Contingent liabilities are only disclosed in the Notes to GPFS. Contingent liability is possible obligation arising from past events whose exigencies will be confirmed only by uncertain future event(s) or present obligation arising from the past events that are not recognized because of either an outflow of economic benefit is not probable or this amount of obligation.

**EXECUTIVE SUMMARY**

I have audited the accounts of all the 30 Local Governments (inclusive of the LCDAs, Area Councils and Administrative Offices), the Joint Local Governments Accounts Allocation Committee (JAAC) and the appendages/offices of the Local Government in Osun State, for the financial year ended 31st December 2020, as required by Cap 72, Part 10 of the Laws of Osun State 2002, (as amended).

Audit of JAAC Account includes Statutory Transfers and elements of Local Government fund in various Agencies and Institutions of Government, including Traditional Councils, LGSPB, LGSC, SUBEB, O’Meals and other Jointly executed programmes and projects of Local Governments for the financial year ended 31st December 2020, as required by Cap 72, Part 10 of the Laws of Osun State 2002, (as amended).

**AUTHORITY FOR DISBURSEMENTS FROM JAAC ACCOUNT:** Disbursements from JAAC accounts were made in consonance with the prescriptions of the House of Assembly while monthly distributions were collectively decided by the Local Government Chairmen, all of whom were members of the Joint Account Allocation Committee. Details of the disbursements are included in the JAAC Reports.

**FULL ADOPTION OF IPSAS ACCRUALS:** The reports were prepared in compliance with IPSAS Accrual which was fully adopted by Local Governments in the State of Osun in 2017. It was observed that 2020 account was an improvement on the previous years.

The previous accounting training on conversion to IPSAS Accruals, severally sponsored by the EU/SLOGOR, LGSC, SUBEB in collaboration with Office of the Auditor-General for Local Governments, with the approval of Mr. Governor, for upgrades and re-training in 2020 have collectively enhanced the proficiency of operators of Local Government accounts in the State

**SCOPE OF AUDIT COVERAGE**: The Audit scope has 100% coverage on all aspects of Revenue and Expenditure, as well as verification of Assets and Liabilities including JAAC Accounts. Revenue covered included all Allocations and VAT from the Federation Accounts and other dependent and Independent Revenue sources of the Local Governments while Expenditure covered included all Capital and Recurrent Expenditure Items in all Local Governments, and LCDAs, all centrally executed Projects and programmes of Local Governments, and Statutory remittances to Traditional Councils. One Hundred Percent (100%) coverage of Expenditure also necessary included Local Government elements of funds in the designated Agencies such as, LGSPB, LGSC, O’Meals, PHCMB, and others.

**BUDGET PREPARATION / EXECUTION**

The Budget for 2020 across the Local Governments was prepared in compliance with new National Chart of Accounts. The 2020 Budget was an improvement on the previous Budget of 2019 as some of the obvious shortcomings observed by the Audit have been addressed. These include wrong classification of Recurrent Expenditures, some items of Payables and the Contingent Liabilities, Receivables and Payables were captured, due to the synergy between Heads of Finance and the Heads of Budget. However, there is still room for improvement on recognition and valuation/re-valuation of Assets and Liabilities.

**PROCUREMENT PRACTICES**

Osun State Public Procurement Law 2015 has been in force in line with global best practice. Procurement Officers were posted to all the Local Governments in the state and were performing. The Audit observed that the Offices need to be strengthened to further assist in promoting sound and transparent procurement practices in the Local Governments.

**LATE SUBMISSION OF FINANCIAL STATEMENTS**

Commendably, late preparation and submission of Financial Statements is fast becoming extinct in the Local Governments in Osun State. All the heads of Finance submitted their GPFS on time except for only two (2) who were a few weeks late. This remarkable improvement can be attributed to series of training programmes mostly in-house, organized in 2019/2020. The submission of all General-Purposes Financial Statements (GPFS) of the Local Governments for 2020, was completed in April 2021 while the Auditor-General’s report was consequently submitted to the House of Assembly on 29th June, 2021, before the expiration of the 30th June required by Law.

**VALUATION AND REVALUATION OF ASSETS**

With the support of Governor Oyetola, the office of the Auditor-General for Local Governments was able to embark on verification exercise on valuation and Revaluation of Assets during the year. This involved the constitution of a standing multi-disciplinary team comprising seasoned and qualified professionals in the fields of valuation, engineering, town planning, medicine, etc. and others as were necessary. Consequently, the realism of the values of non-current asset is enhanced for the year under review. The verification exercise is continuous and value of the Local Governments non-current Assets is being updated monthly.

**INTERNALLY REVENUE GENERATION AND FINANCIAL VIABILITY**

Of concern to the Audit is the paltry amount of revenue that was generated in the Financial Year 2020. Audit examination showed that none of the Local Governments improved significantly on their revenue drive. The total revenue generated by the thirty (30) Local Governments for 2020 was N443,470,618.54 representing 0.91% the total revenue. More efforts at blocking leakages coupled with adequate research by the relevant unit of the Auditor-General for Local Government on comparative revenue advantages of individual Local Government’s office will assist in curbing this unwholesome situation.

**INTERNAL CONTROL WEAKNESS IN THE LOCAL GOVERNMENT AND RELATED AGENCIES**

The Office of Auditor-General for Local Governments is emphatic on total compliance with the extant Financial laws, rules and regulations and no tolerance for infractions; towards better management of the available resources. Some acts of violation of Internal control measures in the management of Local Government finances were discovered on which queries had been issued and solutions were proffered in the course of the Audit. At the conclusion of the Audit, 272 nos of Audit Queries were issued in respect of 2020 Accounts, involving a total sum of N565,805,544.31 This represent 14.34% of Independent Revenue and Net Allocations to the Local Governments.

Moreover, queries were issued in respect of irregularities observed in fund management by beneficiary agencies of transfers from Local Governments fund and this had been forwarded to the respective Accounting Officers for response.

The identified internal control weaknesses, the inherent riskes, the management Responses and Audit Recommendations are highlighted in Management Letter contained in this Report.

Similarly, the office sought to enhance the performance of internal audit functions in the Local Government by ensuring adequately wide coverage and prompt rendition of Internal Audit Reports in line with the FM cap 39. Reports on Internal Audit Rendition is included.

**JOINTLY EXECUTED AND INDIVIDUAL PROJECTS AND PROGRAMMES:**

In line with the best practices, the Audit has verified the jointly executed projects at the JAAC level, in collaboration with reputable experts cut access disciplines, within the service at both State and Local Governments. As indicated in the previous years Reports, it was claimed that the joint programmes/Projects were done to avail the Local Governments of the advantage of economies of large scale operations as they were able to secure the services of experts and incur lesser unit costs due to bulk purchases. Performance Audit was initiated on some joints projects and programmes during the year.

Projects and capital expenditure items executed by individual Local Governments total number of 171 capital projects were executed during the year of Account. The projects were verified in the course of Audit Inspection to the Local Governments and reports have been issued accordingly. The projects and capital expenditures and comments thereon are included in this report.

**VALUE ADDING ACTIVITIES OF THE OFFICE OF AUDITOR-GENERAL (L/GOVTS)**

Beyond the conventional routine and ad-hoc audit, the Office of the Auditor-General for Local Governments in the State of Osun as a path-finding and value-adding institution embarked on specialized Audits and Investigations such as Back Duty Audit, Training for capacity building, Development and Research on Revenue Generation, etc. The exercises necessitated collaboration with Relevant Agencies such as the IRS, LGSC, SUBEB, etc.

**BACK DUTY AND TAX COMPLIANCE LEVEL:** The Revenue Research Unit in the Office of the Auditor-General for Local Governments embarked on specialised Back Duty Audit to detect and curb instances of evasion and underpayment of Taxes and thus reduce leakages of both state and Local Governments revenues. Reports on underpayment of PAYE Taxes have been forwarded to the appropriate authorities, while others are in progress. It is hoped that the positive impact of these efforts will be reflected in the Financial records soon of subsequent years.

**DEBT SERVICING:** The total sum of N1,822,794,714.12 was used to service debts. This amounts to 411.03% of the Independent Revenue of N443,470,618.54 and 3.66 % of Total Revenue of N49,743,421,455.06 respectively as contained in the statement of cashflow accrued to Local Governments in 2020. The percentage ratio of outstanding non-current debt to total revenue is 89.06%. It was observed that most of the loans contracted were spent on Capital Projects except Bail-Out fund which was expended on recurrent expenses.

**AUDIT FEE**

The Amendment to Local Government Law provides for remittance of Audit Fees as Statutory Payments of Local Governments. This is in concord with IPSAS requirements and best practice. The Audit Fee remittances was applied for the purposes of:

* Revenue accrued to the State Government as consideration for the services of the Auditor-General for Local Governments;
* Operational cost of the Affairs of the Office of the Auditor General for Local Governments;
* Monitoring and oversight function of the House of Assembly and Ministry of Local Governments;
* Issuance and publishing of Statutory reports of the Auditor General for Local Governments;
* Improvement on the rendition of Accounting Service in the Local Governments;
* Training and attendance of essential mandatory Education of Staff of Office of the Auditor-General for State and Local Governments.

The fund is audited by an Independent Auditor whose reports are submitted to the House of Assembly, and the Auditor-General Local Governments.

**a. TRADITIONAL COUNCILS ACCOUNT**

a. The Traditional Councils Account preparations and Auditing modalities were standardized during year 2020 accounting year and efforts are being made to gradually upgrade the records towards IPSAS requirements. This has engendered transparency, resolution of conflicts as well as determination of pending Tax liabilities due. Details of the reports have been forwarded to the Chairman of each Traditional Council and extracts are reflected in the report on Statutory Transfers from JAAC.

b. The non-compliance with the regulation on Constitution of Budget Committee at the Traditional Councils impeded transparency in the disbursement of allocations among the affected Obas and chiefs. This has been addressed, and some Traditional Councils have already complied.

**COMMENTS ON FINANCIAL STATEMENTS**

1. **STATEMENT OF FINANCIAL PERFORMANCE**

**Share of FAAC and VAT:** To ensure completeness of Revenue, the total Allocation received from the Federation Account as contained in JAAC Account was confirmed from the Accountant General of the State and further reference was made to data released by office of Accountant General of the Federation. The total sum of N32,395,249,414.34 was Share of FAAC and VAT amounted to N13,410,217,703.50.

**THE** **DEPENDENT REVENUE CONCEPT.** The term IndependentRevenue is synonymous with Internally Generated Revenue in the IPSAS. However, the term Dependent Revenue is used in this Report to depict all the items of Revenue other than Internally Generated Revenue (IGR), for which the Local Governments depend on external sources to generate i.e. the revenue over which the reporting entity has no control on its generation or collection.

Consequently, the Dependent Revenue as a fraction of Total Revenue is a measure of the extent of Financial Vulnerability or dependency.

**10% IGR OF STATE GOVERNMENT**

The State Government paid the total sum of #1,372,753,327.82 to the Local Government being 10% of reconciled figure of distributable IGR of the State in year 2020. The reconciled amount was essentially offset against the indebtedness of Local Governments to the State Government.

**STATUTORY REVENUE**

The sum of #1,323,924,892.20 was deducted at source from the Local Government statutory allocation in the year under review(2020)

**DISCLOSURE REQUIREMENT ON DISTRIBUTION OF STATUTORY ALLOCATION REVENUE:**

Three main categories of disbursement of Allocations viz;

a. Statutory transfers to Institutions & Agencies of the Local Government at JAAC,

b. Pooled fund by the Local Governments for Joint Projects & Programmes; and

c. Net remittances to Local Government, (inclusive of centrally paid salaries).

**EXPENDITURE:** As part of the disclosure requirements, expenditures that were Jointly incurred at JAAC level were separately disclosed from those expended at each Local Government Level.

**SUMMARY OF REVENUE FROM JAAC**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **LOCAL GOVERNMENT** | **STATUTORY ALLOCATION** | **VAT** | **EX RATE GAIN** | **FEDERAL GOVT INTERVENTION** | **EXCESS BANK** | **FOREX EQUALISATION** | **ECO** | **ADD FUND FRM SOLID MIN** | **NON-OIL EXCESS REVENUE** | **TOTAL** |
| Atakumosa East | 845,951,123.04 | 405,443,101.05 | 27,433,380.56 | 22,977,524.36 | 696,291.66 | 12,270,384.96 | 19,068,153.90 | 1,418,081.75 | 11,921,608.27 | 1,347,179,649.55 |
| Atakumosa West | 848,027,663.86 | 387,387,928.19 | 27,510,335.00 | 23,041,979.50 | 698,244.85 | 12,304,805.13 | 19,121,642.71 | 1,422,059.66 | 11,955,050.03 | 1,331,469,708.93 |
| Ayedaade | 1,058,499,560.12 | 486,381,373.29 | 34,273,256.38 | 28,706,436.00 | 869,895.80 | 15,329,720.31 | 23,822,354.88 | 1,771,647.47 | 14,893,984.20 | 1,664,548,228.45 |
| Ayedire | 933,752,963.76 | 395,245,578.57 | 30,296,801.11 | 25,375,854.94 | 768,968.65 | 13,551,133.94 | 21,058,435.17 | 1,566,097.21 | 13,165,952.83 | 1,434,781,786.18 |
| Boluwaduro | 883,679,700.50 | 389,362,354.73 | 28,670,279.89 | 24,013,520.80 | 727,685.62 | 12,823,624.56 | 19,927,887.05 | 1,482,019.34 | 12,459,122.38 | 1,373,146,194.87 |
| Boripe | 1,008,428,142.00 | 480,576,046.84 | 32,654,040.60 | 27,350,220.72 | 828,798.18 | 14,605,478.52 | 22,696,884.56 | 1,687,947.24 | 14,190,328.43 | 1,603,017,887.09 |
| Ede North | 844,261,305.91 | 406,726,511.53 | 27,368,937.62 | 22,923,548.56 | 694,656.01 | 12,241,561.02 | 19,023,361.47 | 1,414,750.58 | 11,893,603.57 | 1,346,548,236.27 |
| Ede South | 876,327,568.72 | 396,358,024.58 | 28,424,046.79 | 23,807,282.02 | 721,435.94 | 12,713,489.58 | 19,756,737.51 | 1,469,291.01 | 12,352,117.90 | 1,371,929,994.05 |
| Egbedore | 861,926,739.21 | 394,230,064.16 | 27,956,460.40 | 23,415,643.16 | 709,568.04 | 12,504,347.83 | 19,431,731.65 | 1,445,120.70 | 12,148,920.86 | 1,353,768,596.01 |
| Ejigbo | 980,034,975.62 | 471,642,603.21 | 31,736,106.95 | 26,581,382.10 | 805,499.94 | 14,194,905.74 | 22,058,855.28 | 1,640,497.57 | 13,791,425.89 | 1,562,486,252.30 |
| Ife Central | 1,038,582,618.43 | 517,677,036.28 | 33,603,161.69 | 28,145,181.20 | 852,887.99 | 15,030,000.79 | 23,356,591.34 | 1,737,009.05 | 14,602,783.98 | 1,673,587,270.75 |
| Ife East | 1,078,736,284.36 | 381,769,087.03 | 27,186,257.82 | 22,770,540.44 | 690,019.39 | 12,164,852.11 | 18,896,385.98 | 1,405,307.52 | 11,814,217.18 | 1,555,432,951.83 |
| Ife North East LCDA | 121,154,582.72 | 163,615,326.42 | 11,651,253.31 | 9,758,803.02 | 295,722.58 | 5,206,365.18 | 8,098,451.12 | 602,274.65 | 5,063,235.93 | 325,446,014.93 |
| Ife North | 1,117,779,519.70 | 499,642,571.98 | 36,202,162.38 | 30,322,040.20 | 918,853.71 | 16,192,480.18 | 25,163,081.97 | 1,871,356.16 | 15,732,220.73 | 1,743,824,287.01 |
| Ife South | 974,635,614.77 | 475,229,546.42 | 31,557,073.29 | 26,431,427.90 | 800,955.86 | 14,114,827.68 | 21,934,414.13 | 1,631,242.99 | 13,713,623.99 | 1,560,048,727.03 |
| Ifedayo | 763,667,405.72 | 344,519,579.40 | 24,798,218.98 | 20,770,377.86 | 629,408.13 | 11,091,731.61 | 17,236,528.85 | 1,281,865.41 | 10,776,457.22 | 1,194,771,573.18 |
| Ifelodun | 985,386,329.67 | 423,905,801.79 | 31,954,852.07 | 26,764,597.60 | 811,051.95 | 14,292,745.92 | 22,210,898.71 | 1,651,804.90 | 13,886,485.03 | 1,520,864,567.64 |
| Ila | 868,089,038.85 | 377,756,990.60 | 28,172,571.13 | 23,596,652.20 | 715,053.18 | 12,601,009.70 | 19,581,944.01 | 1,456,291.87 | 12,242,835.19 | 1,344,212,386.73 |
| Ilesa East | 906,490,097.25 | 436,981,098.19 | 29,370,210.39 | 24,599,765.38 | 745,450.69 | 13,136,689.05 | 20,414,388.63 | 1,518,200.04 | 12,763,288.23 | 1,446,019,187.85 |
| Ilesa West | 960,144,393.85 | 432,958,943.23 | 31,123,447.23 | 26,068,233.38 | 789,949.92 | 13,920,875.67 | 21,633,013.12 | 1,608,828.06 | 13,525,184.95 | 1,501,772,869.41 |
| Irepodun | 950,860,606.93 | 454,161,408.62 | 30,801,250.32 | 25,798,369.18 | 781,772.18 | 13,776,763.66 | 21,409,063.31 | 1,592,173.11 | 13,385,169.19 | 1,512,566,576.50 |
| Irewole | 1,029,188,506.77 | 486,216,471.87 | 33,325,791.80 | 27,912,863.16 | 845,848.02 | 14,905,939.06 | 23,163,799.64 | 1,722,671.30 | 14,482,248.60 | 1,631,764,140.22 |
| Isokan | 933,303,055.08 | 432,456,212.59 | 30,248,683.50 | 25,335,552.82 | 767,747.37 | 13,529,611.92 | 21,024,990.01 | 1,563,609.92 | 13,145,042.57 | 1,471,374,505.78 |
| Iwo | 1,149,642,056.76 | 549,760,029.14 | 37,195,001.19 | 31,153,617.54 | 944,053.14 | 16,636,556.47 | 25,853,175.67 | 1,922,677.82 | 16,163,674.49 | 1,829,270,842.22 |
| Obokun | 952,074,593.69 | 450,190,102.48 | 30,844,458.07 | 25,834,558.08 | 782,868.81 | 13,796,089.14 | 21,439,095.08 | 1,594,406.55 | 13,403,945.36 | 1,509,960,117.26 |
| Odo-Otin | 1,253,057,336.36 | 473,596,336.82 | 40,637,188.36 | 34,036,708.80 | 1,031,419.92 | 18,176,175.77 | 28,245,740.98 | 2,100,610.79 | 17,659,531.22 | 1,868,541,049.02 |
| Ola-Oluwa | 857,675,817.61 | 397,100,150.73 | 27,815,207.92 | 23,297,333.56 | 705,982.88 | 12,441,168.51 | 19,333,551.12 | 1,437,819.11 | 12,087,537.37 | 1,351,894,568.81 |
| Olorunda | 1,038,497,553.66 | 470,472,223.22 | 33,643,820.24 | 28,179,235.78 | 853,919.95 | 15,048,186.52 | 23,384,851.91 | 1,739,110.76 | 14,620,452.79 | 1,626,439,354.83 |
| Oriade | 1,042,438,342.01 | 492,899,487.67 | 33,751,694.25 | 28,269,588.40 | 856,657.93 | 15,096,436.34 | 23,459,832.04 | 1,744,686.97 | 14,667,331.15 | 1,653,184,056.76 |
| Orolu | 917,786,652.72 | 432,323,215.08 | 29,742,856.78 | 24,911,884.80 | 754,908.90 | 13,303,366.08 | 20,673,404.39 | 1,537,462.81 | 12,925,227.58 | 1,453,958,979.14 |
| Osogbo | 1,022,484,147.52 | 503,632,497.77 | 33,091,155.06 | 27,716,337.04 | 839,892.67 | 14,800,990.80 | 23,000,710.25 | 1,710,542.49 | 14,380,283.42 | 1,641,656,557.02 |
| **TOTAL** | **29,102,564,297.17** | **13,410,217,703.48** | **943,039,961.08** | **789,867,060.50** | **23,935,469.86** | **421,802,313.75** | **655,479,956.44** | **48,747,464.81** | **409,812,890.53** | **45,805,467,117.62** |

**INDEPENDENT REVENUE FROM NON-EXCHANGE TRANSACTION (IPSAS 23)**

Fees; taxes and fines: The Local Government recognised revenue from fees, taxes, and fines when the event occurs, and the asset recognition criteria are met. The Local Government earned and recognised. Four Hundred and Forty Three Million, Four Hundred and Seventy Thousand, Six Hundred and Eighteen Naira, Fifty-Four Kobo #443,470,618.54k

**SALARIES AND WAGES – N23,581,390,901.92**

Salaries and Wages which amounted to N23,581,390,901.92 comprised of salaries of Staff of the Local Governments, Teaching and Non-Teaching Staff of SUBEB, staff of Local Government Loans Board and the Primary Health Care Board. Salary Payment was centralised in the State of Osun for the year 2020.

**JAAC TRANSFERS TO OTHER ENTITIES N14,699,956,860.37**

Audit of Local Government Account is considered materially incomplete without the disclosure of the Statutory Transfers from the State Joint Local Governments Accounts. Aside the Net payment of Allocation to the Local Government and Jointly Executed projects and programmes often coordinated at the Ministry of Local Governments etc., there are basic Statutory Transfers to various Institutions and Agencies directly from JAAC. The materiality and significance of this disclosure is underscored with the fact that this category of expenditure accounts for about 32.09% of Total Allocation from Federation Account. The affected transfers were made to:

N

a. Traditional Councils 1,380,728,448.23

b. Local Government Service Commission 276,145,362.21

c. SUBEB 1,364,683,665.33

d. LGSC Statutory Deduction 994,062,511.50

e. O’YES 1,200,000,000.00

f. Audit Fees 663,776,209.59

e. O’Meal 644,432,742.00

f. OHIS 324,446,246.30

g. ORAMP 332,382,692.70

h. Local Government Staff Pension Bureau 7,498,929,334.35

i. SUBEB ADM 12,228,000.00

J. SUBEB CONTRACT 8,141,647.56

**14,699,956,860.37**

Total amount of N14,699,956,680.37 transferred to these accounts have been duly audited and reported upon.

**COMMENTS ON ITEMS OF FINANCIAL POSITION**

**CASH AND CASH EQUIVALENTS - ₦355,264,195.64**

The Aggregate closing cash and cash equivalents amounted to **₦355,264,195.64** for the Thirty (30) Local Governments. The Bank Statements and Bank Reconciliation Statements of all Local Governments and Local Government Development Areas as at 31st December, 2020 were verified/examined to ascertain the bank balances. This balance does not include the balance in JAAC account which essentially should be a zero-balance account. Moreover any undistributed amount in the JAAC Account is treated as Receivable to the Local Governments.

**RECEIVABLES - ₦3,922,240,711.17**

A total sum of Three Billion, Nine Hundred and Twenty Two Million, Two Hundred and Forty Thousand, Seven Hundred and Eleven Naira, Seventeen Kobo only (N3,922,240,711.17) was standing as Receivables as at 31st December, 2020. The Receivables include, Revenue Recognised in December 2020 but received in January, 2020 from Joint Allocation Account Committee (JAAC).

**INVENTORIES - ₦500,684,266.27**

The sum of ₦500,684,266.27represents inventories valued at historical cost in the Thirty (30) Local Governments as at 31st December, 2020. These include unallocated stores both expendable and non-expendable; and consumable items.

**INVESTMENTS - ₦2,199,208,831.88**

All the Investments are classified as held-for-sale, while Equity Method is adopted in Recognition and Measurement. Most of the investments were in unquoted companies except for the Preference shares. The total consolidated value of all investments held by the 30 Local Governments stood at N2,199,208,831.88 which has been subjected to further investigations as there was no record of Dividends or Interest. By the circumstances they were initially measured at cost while their fair value will be subsequently ascertained.

**PROPERTY, PLANT AND EQUIPMENT(PPE)**

Items of Property, Plant and Equipment or other Non -Current Assets are stated at Historical Cost Less accumulated Depreciation. Depreciation on Non - Current Assets are calculated to write off cost on valuation in a straight-line basis over the expected useful life on the assets, as follows:

**Particulars Rate%**

Fixture and fitting 20

Motor Vehicle 20

Plant and Equipment 20

Infrastructural Asset 10

Buildings 2

Office Equipment 20

There is need to make adequate provision for depreciation. Accounting for PPE is an area of Audit emphasis where there seems to be a gap in knowledge exhibited by the operators of the Account vis-à-vis expectation.

**PAYABLES - ₦19,646,569,837.16**

These comprised largely of commitments all over the Local Governments such as allowances, sundry overheads, and unpaid salary and wages, arrears of salaries, unremitted deductions etc. outstanding as at 31stDecember 2020.

**INVESTMENT PROPERTY - (₦4,776,928,715.31)**

The carrying amount of Investment Properties of the Thirty (30) Local Governments and Area Councils stood at N4,776,928,715.31 in the Statement of Financial Position. However, there is no restriction on title or property pledge as securities for liabilities. Straight Line Method of depreciation was applied.

**LONG – TERM BORROWINGS - ₦44,304,995,713.05**

These are the cumulative amount of various outstanding loans obtained from different sources to finance the under-listed projects:

* 1. Construction of over 350 kilometers of roads, (tagged 10KM roads/Local Government), across all the main Local Governments across the state.
  2. Environmental Projects – includes channelization, chlorinization, etc aimed at preserving lives and environments
  3. Intervention Projects including Grading, access to rural areas, etc..
  4. Repayment of Bail Out

**UNREMITTED DEDUCTIONS - ₦3,692,497,804.00**

These include deductions received from Joint Accounts Allocation Committee (JAAC) and deposits which ought to have been remitted to the appropriate quarters on or before 31st December, 2020. The management of all the Local Councils are hereby advised to ensure that all deposits/deductions received are remitted promptly to avert the possibility of unnecessary accumulation of liabilities on Councils financial position

DISCLOSURES: In the statement of Financial Performance the amounts jointly expended by the Local Government is separated from the amount spent in individual Local Government.

**TRANSFER FROM MAIN COUNCILS TO LOCAL COUNCIL DEVELOPMENT AREAS:**

Transfer from main councils to the tune of #2,340,055,295.27 was made to the Local Council Development Areas and Area Offices in the period under review and was set off in the Consolidated Account.

**IMPAIRMENT - #147,266,880.00**

The impairment for the year stood at #147,266,880.00 which was beyond budgetary provision but observed to have been largely incurred due to the End-SARS Protest.

**AGGREGATE GENERAL PURPOSE FINANCIAL STATEMENTS**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 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| AGGREGATE STATEMENT OF CONSOLIDATED FINANCIAL POSITION AS AT 31ST DECEMBER, 2020   |  |  |  |  | | --- | --- | --- | --- | |  | FINANCIAL POSITION |  |  | |  | PARTICULAR |  | TOTAL | | 2019 | ASSETS | NOTE | 2020 | |  | Current Assets |  |  | | 766,342,941.90 | Cash & Cash Equivalents | 1 | 355,264,195.64 | | 4,543,448,792.05 | Receivables | 2 | 3,922,240,711.17 | | 198,023,772.58 | Prepayment/Advance | 3 | 102,850,000.00 | | 277,838,151.27 | Inventories | 4 | 500,684,266.27 | | 5,785,653,657.80 | Total Current Asset |  | 4,881,039,173.08 | |  | Non Current Asset: |  | - | |  | Long Term Loan Granted |  | - | | 2,198,989,064.71 | Investments | 5 | 2,199,208,831.88 | | 109,226,999,523.14 | Property, Plant & Equipment | 6 | 101,338,063,008.42 | | 4,468,540,089.79 | Investment Property | 7 | 4,776,928,715.31 | | 292,646,916.24 | Biological Asset | 8 | 294,953,864.22 | | 132,029,527.50 | Assets Under Construction(WIP) | 9 | 353,462,397.16 | | 116,319,205,121.38 | Total Non-Current Asset |  | 108,962,616,816.99 | | 122,104,858,779.18 | Total Asset |  | 113,843,655,990.07 | |  | LIABILITIES |  | - | |  | Current Liabilities: |  | - | |  | Deposit |  | - | | 3,494,201,269.79 | Unremitted Deductions | 10 | 3,692,497,804.00 | | 6,420,000.00 | Short Term Loan & Debts | 11 | 75,892,468.37 | | 16,045,255,743.08 | Payables | 12 | 19,646,569,837.16 | |  |  |  | - | |  | Short Term Provisions |  | - | | 19,545,877,012.87 | Total Current Liability |  | 23,414,960,109.53 | |  | Non Current Liabilities: |  | - | | 46,123,701,708.89 | Long Term Borrowing | 13 | 44,304,995,713.05 | | 65,669,578,721.76 | Total Liabilities |  | 67,719,955,822.58 | | 56,435,280,057.42 | Net Assets |  | 46,123,700,167.49 | |  | Financed by |  | - | | 55,383,093,064.15 | Reserve | 14 | 56,366,511,638.54 | | 1,052,186,993.27 | Net Surplus/Deficit | 15 | (10,242,811,471.05) | | 56,435,280,057.42 | Total |  | 46,123,700,167.49 |   AGGREGATE STATEMENT OF CONSOLIDATED FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31ST DECEMBER, 2020   |  |  |  |  | | --- | --- | --- | --- | | 2019 | PARTICULAR | NOTE | 2020 | | 38,278,336,701.61 | Government Share of FAAC(Statutory Revenue) | 16 | 29,102,564,297.17 | | 10,746,716,240.03 | Government Share of VAT | 17 | 13,410,217,703.50 | |  | Additional Fund | 18 | 48,747,464.81 | | 303,057,000.00 | Revenue Furniture Allowance | 19 | - | |  | Ex Rate Gain | 20 | 943,039,961.08 | |  | Federal Govt Intervention Fund | 21 | 789,867,060.50 | |  | ECO | 22 | 655,479,956.44 | |  | Solid Minerals | 23 | - | |  | Non-Oil Revenue | 24 | 409,812,890.83 | |  | Distributable from Goods & Valuables | 25 | - | |  | Forex Equalisation | 26 | 421,802,313.75 | | 911,803,123.26 | 10% IGR | 27 | - | |  | Excess Bank Charges | 28 | 23,935,469.76 | | 50,239,913,064.90 | Sub-Total (Dependent Revenue) | 29 | 45,805,467,117.84 | |  | INDEPENDENT REVENUE |  |  | | 15,566,382.38 | Tax Revenue | 31 | 17,156,170.58 | | 377,289,527.30 | Non-Tax Revenue | 32 | 402,763,893.75 | | 32,567,956.85 | Other Income | 33 | 23,550,554.21 | | 299,967.73 | Aids & Grants |  |  | | 2,524,500.00 | Overpayment Recovery |  |  | | 428,248,334.26 | Sub-Total Independent Revenue |  | 443,470,618.54 | | 50,668,161,399.16 | Total Revenue | 34 | 46,248,937,736.38 | |  | EXPENDITURE |  | - | |  | JOINTLY EXPENDED |  | - | | 22,974,683,307.71 | Salaries & Wages | 35 | 23,581,390,901.92 | | 570,341,899.65 | Social Benefits | 36 | 69,904,328.07 | | 2,629,172,748.92 | Overhead Cost | 37 | 601,541,074.91 | | 1,953,505,157.76 | Grants & Social Contribution | 38 | 433,167,074.48 | | 11,281,730,502.72 | Transfer to Other Agencies | 39 | 14,699,956,860.37 | | 430,674,000.00 | Allowances | 40 | 60,638,472.82 | | 612,520,000.09 | Public Debt Charge | 41 | 550,384,739.56 | |  | L/GOVERNMENT EXPENDITURE |  |  | | 53,584,042.18 | Social Benefits | 42 | 349,674,058.75 | | 496,039,048.94 | Overhead Cost | 43 | 1,792,791,122.72 | | 1,431,808,351.51 | Grants & Social Contribution | 44 | 4,329,529,539.17 | | 10,127,947,196.17 | Depreciation | 45 | 9,213,121,428.10 | | 1,962,001,345.49 | Allowances | 46 | 1,585,779,785.24 | |  | Impairment | 47 | 147,266,880.00 | | 911,803,123.26 | Audit Fee |  |  | |  | Stabilization Fund | 48 | 128,489,934.59 | | 1,405,121.08 | Revenue Refunded | 49 | 300,000.00 | | 55,437,215,845.48 | Total Expenditures |  | 57,543,936,200.70 | | (4,769,054,446.31) | Net Surplus/Deficit | 50 | (11,294,998,464.32) | | 5,821,241,439.57 | Net Surplus/Deficit 31/12/2019 |  | 1,052,186,993.27 | | 1,052,186,993.27 | Net Surplus/Deficit 31/12/2020 | 51 | (10,242,811,471.05) |   AGGREGATE STATEMENT OF CONSOLIDATED CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2020.   |  |  |  |  | | --- | --- | --- | --- | |  | Operating Activities | NOTE |  | | 2019 | INFLOW |  | 2020 | | 34,603,513,949.12 | Statutory Revenue(JAAC) | 52 | 31,983,069,433.42 | | 7,315,966,769.55 | Value Added Tax | 53 | 11,879,880,742.64 | |  | Additional Fund | 54 | 48,747,464.66 | |  | Furniture Allowance |  | - | |  | Exchange Rate Gain | 55 | 923,457,174.64 | |  | Others(Augmentation |  | - | |  | Federal Govt Intervention Fund | 56 | 789,867,060.50 | |  | Excess Crude Oil | 57 | 655,479,956.44 | |  | Solid Minerals | 58 |  | |  | Non-Oil Revenue | 59 | 409,812,891.83 | |  | Distributable Good & Valuable |  | - | |  | Forex Equalisation | 60 | 372,709,498.14 | | 1,262,937,613.61 | 10% IGR | 61 | - | |  | Overpayment Recovery |  |  | |  | Excess Bank Charges | 62 | 23,935,469.76 | |  | Transfer from Main Council | 63 | - | | 15,566,382.18 | Tax Revenue | 64 | 17,156,170.58 | | 377,289,527.31 | Non-Tax Revenue | 65 | 402,763,893.75 | | 35,115,609.40 | Other Income | 66 | 23,550,554.21 | | 43,610,389,851.17 | Total Inflow Operating Activities |  | 47,530,885,612.93 | |  | OUTFLOW |  | - | | 25,265,087,349.42 | Salaries & Wages | 67 | 21,706,057,835.80 | | 1,406,925,014.24 | Overheads Cost | 68 | 2,310,167,864.49 | | 1,081,011,350.45 | Allowances | 69 | 1,646,712,712.97 | | 328,939,432.72 | Social Benefits | 70 | 414,291,695.43 | | 2,106,554,580.77 | Social Contributions | 71 | 4,765,010,069.90 | | 212,302,507.88 | Inventories | 72 | 221,290,794.66 | | 22,309,702.98 | Tax Expenses | 73 |  | |  | Stationaries |  |  | | 1,405,121.08 | Revenue Refunded | 74 | 300,000.00 | |  | Stabilisation Fund | 75 | 128,489,934.59 | |  | Transfer to LCDA | 76 |  | | 1,262,937,613.61 | Audit Fee | 77 |  | | 7,398,022,377.56 | Transfer to Other Govt Agencies | 78 | 14,278,325,028.77 | |  |  |  |  | | 39,063,185,347.73 | Total Outflow from Operating Activities |  | 45,470,645,936.61 | | 4,547,022,503.44 | Net Cashflow from Operating Activities |  | 2,060,239,676.32 | |  | INVESTING ACTIVITIES |  | - | | 1,753,942.71 | Proceed from Disposal of Asset | 79 | 911,000.00 | | 1,753,942.71 | Total Inflow from Investing Activities |  | 911,000.00 | |  | CashFlow from Investing Activities: |  |  | | 588,000,000.00 | Administrative Sector | 80 | 126,008,916.44 | | 1,174,326,843.45 | Economic Sector | 81 | 640,680,579.50 | | 1,762,326,843.45 | Total Outflow from Investing ActivitIes |  | 766,689,495.94 | | (1,762,326,843.45) | Net Cashflow from Investing Activities |  | (765,778,495.94) | |  | Inflow from Financing Activities |  | - | |  | Bank Overdraft | 82 | 84,250,000.00 | |  | Soft Loan(Bank) | 83 | 33,004,787.48 | |  | Total Inflow from Financing Activities |  | 117,254,787.48 | |  | OUTFLOW(REPAYMENT) |  | - | | 548,985,701.08 | Bail-Out Repayment | 84 | 365,317,472.01 | | 938,135,501.22 | 10km Road | 85 | 699,184,824.22 | | 2,121,521.68 | Water Project | 86 | 2,121,521.68 | | 177,260,956.64 | Environmental Sanitation Loan | 87 | 156,678,456.90 | | 875,000.00 | Loan Repayment (Inherited) | 88 | 111,691,514.48 | | 6,000,000.00 | Bank Loan | 89 | 58,966,397.49 | | 676,167,210.63 | Intervention Loan | 90 | 422,834,527.34 | |  | Other Loan Repayment |  | 6,000,000.00 | | 2,349,545,891.25 | Total Outflow from Financing Activities |  | 1,822,794,714.12 | | (2,349,545,891.25) | Net Cashflow from Financing Activities | 91 | (1,705,539,926.64) | | 435,149,768.74 | Cash and Cash Equivalent for the year |  | (411,078,746.26) | | 331,193,173.16 | Cash and Cash Equivalent 01/01/2020 |  | 766,342,941.90 | | 766,342,941.90 | Cash and Cash Equivalent 31/12/2020 | 92 | 355,264,195.64 |  |  |  |  | | --- | --- | --- | | RECONCILIATION STATEMENT FOR CONSOLIDATED STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DEC 2020 | | | | RECONCILIATION |  |  | | Surplus/(Deficit)as per Statement of Financial Performance |  | (11,294,998,464.32) | | Add:Non Movement of Cash Items |  |  | | Revaluation Deficit | - |  | | Prior Year Adjustment | - |  | | Depreciation | 9,213,121,428.10 |  | | Impairment | 147,266,880.00 |  | | Amortisation | - | 9,360,388,308.10 | | Net Movement in Current Asset/Liabilities |  |  | | Increase in Inventories | (222,846,115.00) |  | | Decrease in Receivables | 621,208,080.88 |  | | Decrease in Prepayments/Advances | (4,826,227.42) |  | | Increase in Payables | 3,601,314,94.08 | 3,994,849,832.54 | | Cashflow from Investing Activities |  |  | | Purchase of Non-Current Asserts | (765,778,495.94) | (765,778,495.94) | | Cashflow from Financing Activities |  |  | | Deposits | - |  | | Borrowings | (1,705,539,926.64) | (1,705,539,926.64) | | Net Increase/(Decrease) in Cash & Cash Equivalent |  | (41,878,746.26) | | Cash & Cash Equivalent as at 01/01/2020 |  | 766,342,941.90 | | Cash & Cash Equivalent as at 31/12/2020 |  | 355,264,195.64 |   AGGREGATE STATEMENT OF CONSOLIDATED COMPARISON OF ACTUAL AND BUDGET FOR THE YEAR ENDED 31ST DECEMBER, 2020   |  |  |  |  |  | | --- | --- | --- | --- | --- | |  |  | GRAND TOTAL | | | | PARTICULAR | NOTE | ACTUAL | FINAL BUDGET | VARIANCE | | Government Share of FAAC (Statutory Revenue) |  | 29,102,564,297.17 | 42,750,011,251.45 | (13,647,446,954.28) | | Government Share of VAT |  | 13,410,217,703.50 | 41,320,056,931.84 | (27,909,839,228.34) | | Additional Fund |  | 48,747,464.66 | 99,084,609.97 | (50,337,145.16) | | Exchange Rate Gain |  | 943,039,961.08 | 765,113,912.16 | 177,926,048.92 | | Forex Equalisation |  | 421,802,313.75 | 1,170,192,406.08 | (748,390,092.33) | | Augmentation |  | - |  |  | | ECO |  | 655,479,956.44 | 1,064,812,726.47 | (409,332,770.03) | | Federal Govt Intervention Fund |  | 789,867,060.50 | 1,102,798,671.92 | (312,931,611.42) | | Non-Oil Revenue |  | 409,812,890.83 | 372,824,273.72 | 36,988,617.11 | | Excess Bank Charges |  | 23,935,469.76 | 44,084,082.61 | (20,148,612.85) | | 10% State IGR |  | - | - | - | | Sub-Total Dependent Revenue |  | 45,805,467,117.84 | 88,688,978,866.22 | (42,883,511,748.38) | | Transfer from Main Council |  |  |  |  | | INDEPENDENT REVENUE |  |  |  |  | | Tax Revenue |  | 17,156,170.58 | 1,051,980,743.81 | (1,034,824,573.23) | | Non-Tax Revenue |  | 402,763,893.75 | 979,645,333.82 | (576,881,440.07) | | Other Income |  | 23,550,554.21 | - | 23,550,554.21 | | Sub-Total Independent Revenue |  | 46,385,687,117.84 | 2,031,626,077.63 | (1,588,155,459.09) | | Total Revenue |  | 46,829,157,736.38 | 90,720,604,943.85 | (44,471,667,207.47) | | EXPENDITURE |  | - | - | - | | JOINTLY EXPENDED |  | - | - | - | | Salaries & Wages |  | 23,581,390,901.92 | 21,566,754,591.46 | (2,014,636,310.46) | | Social Benefits |  | 69,904,328.07 | 732,465,259.65 | 662,560,931.58 | | Overhead Cost |  | 601,541,074.91 | 26,738,071,746.59 | 26,136,530,671.68 | | Grants & Social Contribution |  | 983,551,814.04 | 133,101,589,345.74 | 132,118,037,531.70 | | Transfer to Other Agencies |  | 14,699,956,860.37 | 15,000,000.00 | 300,043,139.63 | | Allowances |  | 60,638,472.82 | 1,360,837,075.59 | 1,300,198,602.77 | | Stationaries |  | - | - | - | | Public Debt Charge |  | 550,384,739.56 | - | - | | L/GOVERNMENT EXPENDITURE |  | - | - | - | | Social Benefits |  | 349,674,058.75 | 1,833,730,209.09 | 1,484,056,150.34 | | Overhead Cost |  | 1,792,791,122.72 | 4,082,965,991.64 | 2,290,174,868.92 | | Grants & Social Contribution |  | 4,329,529,539.17 | 4,652,131,728.79 | 322,602,189.62 | | Depreciation |  | 9,213,121,428.10 | 5,068,719,960.64 | (4,144,401,467.46) | | Transfer to LCDA |  | - | - | - | | Allowances |  | 1,585,779,785.24 | 3,824,764,192.66 | 2,238,984,407.42 | | Stationaries |  | - | - | - | | Assets Devaluation |  | - | - | - | | Impairment |  | 147,266,880.00 | 35,283,200.00 | (111,983,680.00) | | Stabilization Fund |  | 128,489,934.59 | 161,439,414.78 | 32,949,480.19 | | Disposal of Assets |  | - | - | - | | Revenue Refunded |  | 300,000.00 | - | (300,000.00) | | Total Expenditures |  | 58,124,156,200.70 | 218,158,752,716.63 | 160,614,816,515.93 | | Net Surplus/Deficit |  | (11,294,998,464.32) | (127,438,147,772.78) | (205,086,483,723.40) | | Net Surplus/Deficit 31/12/2019 |  | 1,052,186,993.27 | 32,790,209,278.22 | (25,695,932,119.65) | | Net Surplus/Deficit 31/12/2020 |  | (10,242,811,471.05) | (94,647,938,494.56) | 84,405,127,023.51 |   AGGREGATE CONSOLIDATED STATEMENT OF NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2020   |  |  |  |  | | --- | --- | --- | --- | | PARTICULAR | RESERVE | ACCUMULATED SURPLUS | TOTAL | | Opening Balance AS AT 1/1/2020 | 55,383,093,064.15 | 1,052,186,993.26 | 56,435,280,057.41 | | Additional Reserve | 5,447,442.73 | - | 5,447,442.73 | | Surplus on Revaluation of Asset | 977,971,131.66 | - | 977,971,131.66 | | Adjusted Balance | 56,366,511,638.54 | 1,052,186,993.26 | 57,418,698,631.80 | | Net Surplus for the Year | - | (11,294,998,464.31) | (11,294,998,464.31) | | Closing Balance as at 31/12/2020 | 56,366,511,638.54 | (10,242,811,471.05) | 46,123,700,167.49 |   NOTES TO THE ACCOUNT FOR 2020  NOTE 1  [CASH & CASH EQUIVALENTS]  ₦   |  |  |  | | --- | --- | --- | | NOTE 1 CASH AND CASH EQUIVALENT | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 9,106,001.29 | | 2 | Atakunmosa-West | 9,324,843.94 | | 3 | Ayedaade | 4,391,121.68 | | 4 | Ayedire | 8,515,476.19 | | 5 | Boluwaduro | 6,030,437.38 | | 6 | Boripe | 9,277,017.06 | | 7 | Ede North | 9,173,407.66 | | 8 | Ede South | 17,120,345.68 | | 9 | Egbedore | 15,985,552.89 | | 10 | Ejigbo | 12,557,179.54 | | 11 | Ife Central | 12,116,247.82 | | 12 | Ife East | 11,530,208.82 | | 13 | Ife North | 18,739,331.61 | | 14 | Ife South | 11,807,448.47 | | 15 | Ifedayo | 9,635,406.60 | | 16 | Ifelodun | 11,889,075.01 | | 17 | Ila | 20,384,624.58 | | 18 | Ilesa East | 5,571,690.28 | | 19 | Ilesa West | 5,462,487.04 | | 20 | Irepodun | 7,286,001.12 | | 21 | Irewole | 13,388,859.54 | | 22 | Isokan | 12,971,122.52 | | 23 | Iwo | 11,979,100.63 | | 24 | Obokun | 12,309,637.55 | | 25 | Odo-Otin | 20,507,849.36 | | 26 | Ola-Oluwa | 7,065,391.55 | | 27 | Olorunda | 15,794,825.58 | | 28 | Oriade | 9,793,187.67 | | 29 | Orolu | 17,793,691.55 | | 30 | Osogbo | 17,756,630.03 | |  | TOTAL | 355,264,200.64 |   NOTE 2  [RECEIVABLE]   |  |  |  | | --- | --- | --- | | NOTE 2 RECEIVABLE | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 127,378,688.83 | | 2 | Atakunmosa-West | 113,923,591.05 | | 3 | Ayedaade | 130.649,954.05 | | 4 | Ayedire | 119,936,835.91 | | 5 | Boluwaduro | 116,179,010.19 | | 6 | Boripe | 134,205,846.79 | | 7 | Ede North | 114,529,322.60 | | 8 | Ede South | 128,841,766.84 | | 9 | Egbedore | 115,730,078.07 | | 10 | Ejigbo | 145,107,278.71 | | 11 | Ife Central | 139,882,178.71 | | 12 | Ife East | 155,286,015.43 | | 13 | Ife North | 144,673,000.95 | | 14 | Ife South | 131,019,013.89 | | 15 | Ifedayo | 102,595,790.60 | | 16 | Ifelodun | 26,509,532.80 | | 17 | Ila | 113,907,996.02 | | 18 | Ilesa East | 122,177,784.23 | | 19 | Ilesa West | 126,149,760.86 | | 20 | Irepodun | 135,824,214.41 | | 21 | Irewole | 136,370,083.82 | | 22 | Isokan | 123,946,485.19 | | 23 | Iwo | 151,627,178.43 | | 24 | Obokun | 159,512,029.01 | | 25 | Odo-Otin | 159,535,033.83 | | 26 | Ola-Oluwa | 114,765,024.98 | | 27 | Olorunda | 165,044,737.12 | | 28 | Oriade | 138,029,867.63 | | 29 | Orolu | 130,407,199.67 | | 30 | Osogbo | 198,495,410.60 | |  | TOTAL | 3,791,590,757.17 |   NOTE 3  [ADVANCE/PREPAYMENT]   |  |  |  | | --- | --- | --- | | NOTE 3 PREPAYMENT AND ADVANCES | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 1,050,000.00 | | 2 | Atakunmosa-West | 2,900,000.00 | | 3 | Ayedaade | 3,100,000.00 | | 4 | Ayedire | 2,820,000.00 | | 5 | Boluwaduro | 2,950,000.00 | | 6 | Boripe | 3,100,000.00 | | 7 | Ede North | 5,300,000.00 | | 8 | Ede South | 4,150,000.00 | | 9 | Egbedore | 7,700,000.00 | | 10 | Ejigbo | 3,450,000.00 | | 11 | Ife Central | 1,250,000.00 | | 12 | Ife East | 1,800,000.00 | | 13 | Ife North | 5,700,000.00 | | 14 | Ife South | 1,200,000.00 | | 15 | Ifedayo | 1,700,000.00 | | 16 | Ifelodun | 4,120,000.00 | | 17 | Ila | 2,650,000.00 | | 18 | Ilesa East | 2,300,000.00 | | 19 | Ilesa West | 4,070,000.00 | | 20 | Irepodun | 8,850,000.00 | | 21 | Irewole | 4,300,000.00 | | 22 | Isokan | 2,000,000.00 | | 23 | Iwo | 2,350,000.00 | | 24 | Obokun | 4,800,000.00 | | 25 | Odo-Otin | 2,450,000.00 | | 26 | Ola-Oluwa | 640,000.00 | | 27 | Olorunda | 4,750,000.00 | | 28 | Oriade | 2,450,000.00 | | 29 | Orolu | 3,300,000.00 | | 30 | Osogbo | 5,650,000.00 | |  | TOTAL | 102,850,000.00 |   NOTE 4  [INVENTORIES]   |  |  |  | | --- | --- | --- | | NOTE 4 INVENTORIES | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 6,721,530.00 | | 2 | Atakunmosa-West | 4,193,380.00 | | 3 | Ayedaade | 3,942,650.00 | | 4 | Ayedire | 4,695,775.00 | | 5 | Boluwaduro | 1,071,053.03 | | 6 | Boripe | 3,223,662.15 | | 7 | Ede North | 2,452,630.00 | | 8 | Ede South | 1,021,450.00 | | 9 | Egbedore | 2,048,336.00 | | 10 | Ejigbo | 2,720,000.00 | | 11 | Ife Central | 2,097,500.00 | | 12 | Ife East | 1,942,390.00 | | 13 | Ife North | 13,390,990.00 | | 14 | Ife South | 813,900.00 | | 15 | Ifedayo | 52,376,944.66 | | 16 | Ifelodun | 5,047,430.00 | | 17 | Ila | 3,783,000.00 | | 18 | Ilesa East | 20,927,551.00 | | 19 | Ilesa West | 589,633.00 | | 20 | Irepodun | 28,277,220.00 | | 21 | Irewole | 46,049,881.43 | | 22 | Isokan | 49,013,460.00 | | 23 | Iwo | 84,572,950.00 | | 24 | Obokun | 18,685,000.00 | | 25 | Odo-Otin | 14,485,230.00 | | 26 | Ola-Oluwa | 10,690,000.00 | | 27 | Olorunda | 11,176,000.00 | | 28 | Oriade | 1,100,640.00 | | 29 | Orolu | 48,572,740.00 | | 30 | Osogbo | 55,001,340.00 | |  | TOTAL | 500,684,266.27 |   NOTE 5  [INVESTMENTS]   |  |  |  | | --- | --- | --- | | NOTE 5 INVESTMENTS | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 51,257,085.33 | | 2 | Atakunmosa-West | 60,057,085.83 | | 3 | Ayedaade | 62,783,868.33 | | 4 | Ayedire | 96,367,804.05 | | 5 | Boluwaduro | 67,587,416.92 | | 6 | Boripe | 74,247,170.41 | | 7 | Ede North | 101,816,108.08 | | 8 | Ede South | 75,145,184.33 | | 9 | Egbedore | 74,662,628.33 | | 10 | Ejigbo | 60,524,198.39 | | 11 | Ife Central | 51,257,085.33 | | 12 | Ife East | 68,689,584.43 | | 13 | Ife North | 51,257,085.54 | | 14 | Ife South | 54,007,083.33 | | 15 | Ifedayo | 51,257,085.33 | | 16 | Ifelodun | 51,257,085.34 | | 17 | Ila | 65,195,217.38 | | 18 | Ilesa East | 117,770,641.73 | | 19 | Ilesa West | 51,257,085.33 | | 20 | Irepodun | 64,271,031.03 | | 21 | Irewole | 51,263,085.34 | | 22 | Isokan | 52,422,176.52 | | 23 | Iwo | 53,671,541.33 | | 24 | Obokun | 66,592,319.83 | | 25 | Odo-Otin | 122,125,027.33 | | 26 | Ola-Oluwa | 51,342,085.33 | | 27 | Olorunda | 51,412,789.03 | | 28 | Oriade | 51,424,065.11 | | 29 | Orolu | 55,833,085.83 | | 30 | Osogbo | 292,455,121.46 | |  | TOTAL | 2,199,208,831.88 |   NOTE 6  [PROPERTY, PLANT & EQUIPMENT]   |  |  |  | | --- | --- | --- | | NOTE 6 PROPERTY, PLANTS AND EQUIPMENT (PPE) | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 1,677,600,610.00 | | 2 | Atakunmosa-West | 1,871,229,576.69 | | 3 | Ayedaade | 4,374,412,744.40 | | 4 | Ayedire | 1,819,409,828.18 | | 5 | Boluwaduro | 1,430,310,466.25 | | 6 | Boripe | 2,671,702,082.87 | | 7 | Ede North | 7,126,829,444.13 | | 8 | Ede South | 8,420,051,868.11 | | 9 | Egbedore | 3,310,583,272.92 | | 10 | Ejigbo | 2,127,383,486.90 | | 11 | Ife Central | 6,581,810,000.05 | | 12 | Ife East | 4,581,816,567.18 | | 13 | Ife North | 2,648,899,889.40 | | 14 | Ife South | 5,534,675,160.27 | | 15 | Ifedayo | 1,461,427,205.90 | | 16 | Ifelodun | 2,085,506,654.35 | | 17 | Ila | 2,110,124,556.68 | | 18 | Ilesa East | 2,154,983,543.80 | | 19 | Ilesa West | 3,890,980,677.79 | | 20 | Irepodun | 2,052,265,428.64 | | 21 | Irewole | 3,171,243,994.87 | | 22 | Isokan | 1,787,241,755.16 | | 23 | Iwo | 5,680,441,540.14 | | 24 | Obokun | 2,545,830,912.06 | | 25 | Odo-Otin | 1,877,255,067.92 | | 26 | Ola-Oluwa | 1,616,630,304.60 | | 27 | Olorunda | 3,613,648,497.82 | | 28 | Oriade | 5,279,925,665.19 | | 29 | Orolu | 1,825,177,560.61 | | 30 | Osogbo | 6,008,664,645.48 | |  | TOTAL | 101,338,063,008.36 |   NOTE 7  [INVESTMENT PROPERTY]   |  |  |  | | --- | --- | --- | | NOTE 7 INVESTMENT PROPERTY | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 65,524,437.99 | | 2 | Atakunmosa-West | 38,902,500.00 | | 3 | Ayedaade | 116,013,600.00 | | 4 | Ayedire | 36,429,604.26 | | 5 | Boluwaduro | 5,486,250.00 | | 6 | Boripe | 60,537,636.97 | | 7 | Ede North | 212,252,040.00 | | 8 | Ede South | 1,023,820,700.00 | | 9 | Egbedore | 161,998,058.35 | | 10 | Ejigbo | 49,603,680.00 | | 11 | Ife Central | 35,063,154.67 | | 12 | Ife East | 65,650,148.00 | | 13 | Ife North | 47,440,796.73 | | 14 | Ife South | 83,641,572.00 | | 15 | Ifedayo | 20,454,336.00 | | 16 | Ifelodun | 19,102,125.00 | | 17 | Ila | 163,584,736.42 | | 18 | Ilesa East | 77,121,568.00 | | 19 | Ilesa West | 196,158,170.39 | | 20 | Irepodun | 271,121,939.10 | | 21 | Irewole | 31,434,550.00 | | 22 | Isokan | 262,670,294.40 | | 23 | Iwo | 763,513,996.80 | | 24 | Obokun | 55,240,410.00 | | 25 | Odo-Otin | 82,087,114.17 | | 26 | Ola-Oluwa | 488,775.00 | | 27 | Olorunda | 698,178,316.25 | | 28 | Oriade | 43,828,459.58 | | 29 | Orolu | 79,595,644.84 | | 30 | Osogbo | 9,984,100.39 | |  | TOTAL | 4,776,928,715.31 |   NOTE 8  [BIOLOGICAL ASSET]   |  |  |  | | --- | --- | --- | | NOTE 8 BIOLOGICAL ASSETS | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 21,055,000.00 | | 2 | Atakunmosa-West | 8,055,450.00 | | 3 | Ayedaade | 3,163,500.00 | | 4 | Ayedire | 7,903,188.00 | | 5 | Boluwaduro | - | | 6 | Boripe | 866,250.00 | | 7 | Ede North | 530,000.00 | | 8 | Ede South | - | | 9 | Egbedore | 3,614,982.75 | | 10 | Ejigbo | 762,300.00 | | 11 | Ife Central | - | | 12 | Ife East | - | | 13 | Ife North | 171,270.00 | | 14 | Ife South | 2,475,000.00 | | 15 | Ifedayo | 2,250,240.00 | | 16 | Ifelodun | - | | 17 | Ila | 7,988,210.00 | | 18 | Ilesa East | 4,245,887.50 | | 19 | Ilesa West | 50,532,407.41 | | 20 | Irepodun | 22,040,400.00 | | 21 | Irewole | - | | 22 | Isokan | 22,854,077.97 | | 23 | Iwo | 3,833,636.65 | | 24 | Obokun | - | | 25 | Odo-Otin | 2,461,800.33 | | 26 | Ola-Oluwa | 111,709,863.61 | | 27 | Olorunda | - | | 28 | Oriade | 10,263,000.00 | | 29 | Orolu | 8,177,400.00 | | 30 | Osogbo | - | |  | TOTAL | 294,953,864.22 |   NOTE 9  [ASSET UNDER CONSTRUCTION]   |  |  |  | | --- | --- | --- | | NOTE 9 ASSESTS UNDER CONSTRUCTION (WIP) | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | - | | 2 | Atakunmosa-West | - | | 3 | Ayedaade | - | | 4 | Ayedire | - | | 5 | Boluwaduro | - | | 6 | Boripe | - | | 7 | Ede North | - | | 8 | Ede South | - | | 9 | Egbedore | - | | 10 | Ejigbo | 5,290,000.00 | | 11 | Ife Central | - | | 12 | Ife East | - | | 13 | Ife North | - | | 14 | Ife South | 40,000,000.00 | | 15 | Ifedayo | - | | 16 | Ifelodun | - | | 17 | Ila | 56,790,794.66 | | 18 | Ilesa East | 42,190,452.50 | | 19 | Ilesa West | 36,000,000.00 | | 20 | Irepodun | - | | 21 | Irewole | - | | 22 | Isokan | - | | 23 | Iwo | - | | 24 | Obokun | - | | 25 | Odo-Otin | - | | 26 | Ola-Oluwa | - | | 27 | Olorunda | 104,919,850.00 | | 28 | Oriade | 3,771,300.00 | | 29 | Orolu | 24,500,000.00 | | 30 | Osogbo | 40,000,000.00 | |  | TOTAL | 353,462,397.16 |   NOTE 10  [UNREMITTED DEDUCTION]   |  |  |  | | --- | --- | --- | | NOTE 10 UNREMITTED DEDUCTIONS | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 168,956,282.16 | | 2 | Atakunmosa-West | 22,108,101.20 | | 3 | Ayedaade | 48,479,707.40 | | 4 | Ayedire | 259,735,695.52 | | 5 | Boluwaduro | 145,049,562.75 | | 6 | Boripe | 134,875,112.59 | | 7 | Ede North | -1,601,674.99 | | 8 | Ede South | 191,954,057.61 | | 9 | Egbedore | 150,156,232.19 | | 10 | Ejigbo | -170,468,854.62 | | 11 | Ife Central | 25,676,090.54 | | 12 | Ife East | 112,876,491.77 | | 13 | Ife North | 183,517,668.41 | | 14 | Ife South | 163,788,540.37 | | 15 | Ifedayo | 30,913,545.26 | | 16 | Ifelodun | 308,296,848.94 | | 17 | Ila | 236,976,925.42 | | 18 | Ilesa East | 61,097,692.82 | | 19 | Ilesa West | 34,692,358.60 | | 20 | Irepodun | 249,714,994.05 | | 21 | Irewole | 182,834,115.47 | | 22 | Isokan | 28,941,369.96 | | 23 | Iwo | 510,298,666.71 | | 24 | Obokun | 81,503,419.37 | | 25 | Odo-Otin | 140,396,005.65 | | 26 | Ola-Oluwa | 38,599,116.40 | | 27 | Olorunda | 114,239,470.17 | | 28 | Oriade | 50,426,416.22 | | 29 | Orolu | 103,425,826.14 | | 30 | Osogbo | 85,038,019.92 | |  | TOTAL | 3,692,497,804.00 |   NOTE 11  [SHORT TERM LOAN]   |  |  |  | | --- | --- | --- | | NOTE 11 SHORT TERM LOANS AND DEBTS | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 16,502,398.74 | | 2 | Atakunmosa-West | - | | 3 | Ayedaade | - | | 4 | Ayedire | - | | 5 | Boluwaduro | - | | 6 | Boripe | 1,184,068.38 | | 7 | Ede North | - | | 8 | Ede South | - | | 9 | Egbedore | - | | 10 | Ejigbo | - | | 11 | Ife Central | - | | 12 | Ife East | - | | 13 | Ife North | - | | 14 | Ife South | - | | 15 | Ifedayo | - | | 16 | Ifelodun | - | | 17 | Ila | 20,000,000.00 | | 18 | Ilesa East | 38,206,001.25 | | 19 | Ilesa West | - | | 20 | Irepodun | - | | 21 | Irewole | - | | 22 | Isokan | - | | 23 | Iwo | - | | 24 | Obokun | - | | 25 | Odo-Otin | - | | 26 | Ola-Oluwa | - | | 27 | Olorunda | - | | 28 | Oriade | - | | 29 | Orolu | - | | 30 | Osogbo | - | |  | TOTAL | 75,892,468.37 |   NOTE 12  [PAYABLES]   |  |  |  | | --- | --- | --- | | NOTE 12 PAYABLES | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 310,879,877.77 | | 2 | Atakunmosa-West | 862,032,072.89 | | 3 | Ayedaade | 329,833,924.55 | | 4 | Ayedire | 428,663,216.63 | | 5 | Boluwaduro | 405,640,478.23 | | 6 | Boripe | 1,063,335,196.14 | | 7 | Ede North | 722,016,804.25 | | 8 | Ede South | 874,904,843.43 | | 9 | Egbedore | 648,862,613.42 | | 10 | Ejigbo | 555,413,511.24 | | 11 | Ife Central | 718,445,662.22 | | 12 | Ife East | 1,909,764,770.75 | | 13 | Ife North | 325,576,524.14 | | 14 | Ife South | 421,405,968.53 | | 15 | Ifedayo | 477,041,416.93 | | 16 | Ifelodun | 528,763,212.85 | | 17 | Ila | 357,777,110.95 | | 18 | Ilesa East | 446,066,033.32 | | 19 | Ilesa West | 265,928,391.79 | | 20 | Irepodun | 1,001,960,661.20 | | 21 | Irewole | 631,203,352.86 | | 22 | Isokan | 378,750,593.30 | | 23 | Iwo | 736,421,466.51 | | 24 | Obokun | 575,909,825.86 | | 25 | Odo-Otin | 691,497,825.77 | | 26 | Ola-Oluwa | 463,648,035.96 | | 27 | Olorunda | 789,028,334.64 | | 28 | Oriade | 1,189,150,319.29 | | 29 | Orolu | 673,115,704.96 | | 30 | Osogbo | 863,532,086.78 | |  | TOTAL | 19,646,569,837.16 |   NOTE 13  [LONG TERM BORROWING]   |  |  |  | | --- | --- | --- | | NOTE 13 LONG TERM BORROWING | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 963,712,394.18 | | 2 | Atakunmosa-West | 918,321,671.75 | | 3 | Ayedaade | 3,402,464,675.27 | | 4 | Ayedire | 960,928,392.38 | | 5 | Boluwaduro | 827,196,914.29 | | 6 | Boripe | 1,560,420,384.80 | | 7 | Ede North | 781,887,792.72 | | 8 | Ede South | 1,283,798,885.78 | | 9 | Egbedore | 2,155,301,688.99 | | 10 | Ejigbo | 1,318,574,519.60 | | 11 | Ife Central | 1,679,254,334.31 | | 12 | Ife East | 1,580,230,153.04 | | 13 | Ife North | 1,780,840,805.80 | | 14 | Ife South | 1,402,368,828.06 | | 15 | Ifedayo | 853,327,093.07 | | 16 | Ifelodun | 704,976,594.59 | | 17 | Ila | 1,295,534,601.98 | | 18 | Ilesa East | 1,780,754,926.77 | | 19 | Ilesa West | 1,242,186,222.37 | | 20 | Irepodun | 790,307,670.32 | | 21 | Irewole | 1,593,947,757.87 | | 22 | Isokan | 1,122,488,643.69 | | 23 | Iwo | 2,841,660,945.77 | | 24 | Obokun | 1,442,817,182.09 | | 25 | Odo-Otin | 533,689,685.94 | | 26 | Ola-Oluwa | 1,062,279,942.67 | | 27 | Olorunda | 2,898,874,591.29 | | 28 | Oriade | 1,737,551,152.19 | | 29 | Orolu | 922,464,480.90 | | 30 | Osogbo | 2,866,832,780.57 | |  | TOTAL | 44,304,995,713.05 |   NOTE 14a  [RESERVE]   |  |  |  | | --- | --- | --- | | NOTE 14 RESERVE | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 265,149,096.60 | | 2 | Atakunmosa-West | 731,821,302.49 | | 3 | Ayedaade | 564,227,284.80 | | 4 | Ayedire | 544,910,537.03 | | 5 | Boluwaduro | 321,909,861.15 | | 6 | Boripe | 569,487,137.08 | | 7 | Ede North | 7,679,132,172.02 | | 8 | Ede South | 8,636,514,860.76 | | 9 | Egbedore | 977,026,609.13 | | 10 | Ejigbo | 741,843,543.93 | | 11 | Ife Central | 5,389,513,564.77 | | 12 | Ife East | 2,275,508,850.43 | | 13 | Ife North | 790,035,715.84 | | 14 | Ife South | 4,191,029,314.75 | | 15 | Ifedayo | 424,552,953.09 | | 16 | Ifelodun | 1,013,105,581.11 | | 17 | Ila | 429,848,401.29 | | 18 | Ilesa East | 466,517,677.54 | | 19 | Ilesa West | 3,513,905,855.50 | | 20 | Irepodun | 460,012,986.42 | | 21 | Irewole | 1,276,548,840.54 | | 22 | Isokan | 943,523,754.48 | | 23 | Iwo | 3,460,684,843.40 | | 24 | Obokun | 649,392,249.08 | | 25 | Odo-Otin | 699,230,345.90 | | 26 | Ola-Oluwa | 391,855,587.38 | | 27 | Olorunda | 1,544,567,071.21 | | 28 | Oriade | 3,397,797,353.46 | | 29 | Orolu | 199,190,983.18 | | 30 | Osogbo | 3,817,667,304.18 | |  | TOTAL | 56,366,511,638.54 |   NOTE 14b  NBV @31/12/19 REVALUATION @31/12/20 REVALUATION SURPLUS  Olorunda LG (PPE) 3,366,149,759.51 3,613,648,497.82 247,498,738.31  Ilesa West (PPE) 3,537,255,161.63 3,890,980,677.79 353,725,516.16  (A) 6,903,404,921.14 7,504,629,175.61 601,224,254.47  Olorunda LG(INV. PROP) 339,264,000.00 698,178,316.25 358,914,316.25  Ilesa West (INV. PROP) 178,325,609.45 196,158,170.39 17,832,560.94  (B) 517,589,609.45 89,433,486.64 376,746,877.19  TOTAL [A+B ] 7,420,994,530.59 8,398,965,662.25 977,971,131.66  NOTE 15  [ACCUMULATED SURPLUS/DEFICIT]   |  |  |  | | --- | --- | --- | | NOTE 15 NET SURPLUS/DEFICIT | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 234,493,303.99 | | 2 | Atakunmosa-West | (425,696,720.82) | | 3 | Ayedaade | 353,451,846.44 | | 4 | Ayedire | (98,159,329.97) | | 5 | Boluwaduro | (70,182,182.65) | | 6 | Boripe | (372,142,232.79) | | 7 | Ede North | (1,608,552,141.53) | | 8 | Ede South | (1,317,021,332.62) | | 9 | Egbedore | (239,024,234.42) | | 10 | Ejigbo | (37,964,596.61) | | 11 | Ife Central | (989,413,485.26) | | 12 | Ife East | (991,665,352.13) | | 13 | Ife North | (149,698,349.96) | | 14 | Ife South | (318,953,473.75) | | 15 | Ifedayo | (84,137,999.20) | | 16 | Ifelodun | (351,710,334.99) | | 17 | Ila | 204,272,096.10 | | 18 | Ilesa East | (245,353,212.66) | | 19 | Ilesa West | (695,512,606.44) | | 20 | Irepodun | 87,939,922.31 | | 21 | Irewole | (230,483,611.74) | | 22 | Isokan | (160,584,989.67) | | 23 | Iwo | (797,075,978.41) | | 24 | Obokun | 113,347,632.05 | | 25 | Odo-Otin | 216,093,259.68 | | 26 | Ola-Oluwa | (43,051,237.34) | | 27 | Olorunda | (681,784,451.51) | | 28 | Oriade | (834,339,060.98) | | 29 | Orolu | 295,160,327.32 | | 30 | Osogbo | (1,005,062,943.49) | |  | TOTAL | (10,242,811,471.05) |   NOTE 16  [STATUTORY ALLOCATION]   |  |  | | --- | --- | | LOCAL GOVERNMENT | STATUTORY ALLOCATION | | Atakumosa East | 845,951,123.04 | | Atakumosa West | 848,027,663.86 | | Ayedaade | 1,058,499,560.12 | | Ayedire | 933,752,963.76 | | Boluwaduro | 883,679,700.50 | | Boripe | 1,008,428,142.00 | | Ede North | 844,261,305.91 | | Ede South | 876,327,568.72 | | Egbedore | 861,926,739.21 | | Ejigbo | 980,034,975.62 | | Ife Central | 1,038,582,618.43 | | Ife East | 1,078,736,284.36 | | Ife North East LCDA | 121,154,582.72 | | Ife North | 1,117,779,519.70 | | Ife South | 974,635,614.77 | | Ifedayo | 763,667,405.72 | | Ifelodun | 985,386,329.67 | | Ila | 868,089,038.85 | | Ilesa East | 906,490,097.25 | | Ilesa West | 960,144,393.85 | | Irepodun | 950,860,606.93 | | Irewole | 1,029,188,506.77 | | Isokan | 933,303,055.08 | | Iwo | 1,149,642,056.76 | | Obokun | 952,074,593.69 | | Odo-Otin | 1,253,057,336.36 | | Ola-Oluwa | 857,675,817.61 | | Olorunda | 1,038,497,553.66 | | Oriade | 1,042,438,342.01 | | Orolu | 917,786,652.72 | | Osogbo | 1,022,484,147.52 | | TOTAL | 29,102,564,297.17 |   NOTE 17  [VALUE ADDED TAX]   |  |  | | --- | --- | | LOCAL GOVERNMENT | VAT | | Atakumosa East | 405,443,101.05 | | Atakumosa West | 387,387,928.19 | | Ayedaade | 486,381,373.29 | | Ayedire | 395,245,578.57 | | Boluwaduro | 389,362,354.73 | | Boripe | 480,576,046.84 | | Ede North | 406,726,511.53 | | Ede South | 396,358,024.58 | | Egbedore | 394,230,064.16 | | Ejigbo | 471,642,603.21 | | Ife Central | 517,677,036.28 | | Ife East | 381,769,087.03 | | Ife North East LCDA | 163,615,326.42 | | Ife North | 499,642,571.98 | | Ife South | 475,229,546.42 | | Ifedayo | 344,519,579.40 | | Ifelodun | 423,905,801.79 | | Ila | 377,756,990.60 | | Ilesa East | 436,981,098.19 | | Ilesa West | 432,958,943.23 | | Irepodun | 454,161,408.62 | | Irewole | 486,216,471.87 | | Isokan | 432,456,212.59 | | Iwo | 549,760,029.14 | | Obokun | 450,190,102.48 | | Odo-Otin | 473,596,336.82 | | Ola-Oluwa | 397,100,150.73 | | Olorunda | 470,472,223.22 | | Oriade | 492,899,487.67 | | Orolu | 432,323,215.08 | | Osogbo | 503,632,497.77 | | TOTAL | 13,410,217,703.48 |   NOTE 18  [ADDITIONAL FUND)   |  |  | | --- | --- | | LOCAL GOVERNMENT | ADD FUND FRM SOLID MIN | | Atakumosa East | 1,418,081.75 | | Atakumosa West | 1,422,059.66 | | Ayedaade | 1,771,647.47 | | Ayedire | 1,566,097.21 | | Boluwaduro | 1,482,019.34 | | Boripe | 1,687,947.24 | | Ede North | 1,414,750.58 | | Ede South | 1,469,291.01 | | Egbedore | 1,445,120.70 | | Ejigbo | 1,640,497.57 | | Ife Central | 1,737,009.05 | | Ife East | 1,405,307.52 | | Ife North East LCDA | 602,274.65 | | Ife North | 1,871,356.16 | | Ife South | 1,631,242.99 | | Ifedayo | 1,281,865.41 | | Ifelodun | 1,651,804.90 | | Ila | 1,456,291.87 | | Ilesa East | 1,518,200.04 | | Ilesa West | 1,608,828.06 | | Irepodun | 1,592,173.11 | | Irewole | 1,722,671.30 | | Isokan | 1,563,609.92 | | Iwo | 1,922,677.82 | | Obokun | 1,594,406.55 | | Odo-Otin | 2,100,610.79 | | Ola-Oluwa | 1,437,819.11 | | Olorunda | 1,739,110.76 | | Oriade | 1,744,686.97 | | Orolu | 1,537,462.81 | | Osogbo | 1,710,542.49 | | TOTAL | 48,747,464.81 |   NOTE 19  [REVENUE FURNITURE ALLOWANCE]  Revenue Furniture Allownace NIL  NOTE 20  [EX- RATE GAIN]   |  |  | | --- | --- | | LOCAL GOVERNMENT | EX RATE GAIN | | Atakumosa East | 27,433,380.56 | | Atakumosa West | 27,510,335.00 | | Ayedaade | 34,273,256.38 | | Ayedire | 30,296,801.11 | | Boluwaduro | 28,670,279.89 | | Boripe | 32,654,040.60 | | Ede North | 27,368,937.62 | | Ede South | 28,424,046.79 | | Egbedore | 27,956,460.40 | | Ejigbo | 31,736,106.95 | | Ife Central | 33,603,161.69 | | Ife East | 27,186,257.82 | | Ife North East LCDA | 11,651,253.31 | | Ife North | 36,202,162.38 | | Ife South | 31,557,073.29 | | Ifedayo | 24,798,218.98 | | Ifelodun | 31,954,852.07 | | Ila | 28,172,571.13 | | Ilesa East | 29,370,210.39 | | Ilesa West | 31,123,447.23 | | Irepodun | 30,801,250.32 | | Irewole | 33,325,791.80 | | Isokan | 30,248,683.50 | | Iwo | 37,195,001.19 | | Obokun | 30,844,458.07 | | Odo-Otin | 40,637,188.36 | | Ola-Oluwa | 27,815,207.92 | | Olorunda | 33,643,820.24 | | Oriade | 33,751,694.25 | | Orolu | 29,742,856.78 | | Osogbo | 33,091,155.06 | | TOTAL | 943,039,961.08 |   NOTE 21  [FEDERAL GOVERNMENT INTERVENTION FUND]   |  |  | | --- | --- | | LOCAL GOVERNMENT | FEDERAL GOVT INTERVENTION | | Atakumosa East | 22,977,524.36 | | Atakumosa West | 23,041,979.50 | | Ayedaade | 28,706,436.00 | | Ayedire | 25,375,854.94 | | Boluwaduro | 24,013,520.80 | | Boripe | 27,350,220.72 | | Ede North | 22,923,548.56 | | Ede South | 23,807,282.02 | | Egbedore | 23,415,643.16 | | Ejigbo | 26,581,382.10 | | Ife Central | 28,145,181.20 | | Ife East | 22,770,540.44 | | Ife North East LCDA | 9,758,803.02 | | Ife North | 30,322,040.20 | | Ife South | 26,431,427.90 | | Ifedayo | 20,770,377.86 | | Ifelodun | 26,764,597.60 | | Ila | 23,596,652.20 | | Ilesa East | 24,599,765.38 | | Ilesa West | 26,068,233.38 | | Irepodun | 25,798,369.18 | | Irewole | 27,912,863.16 | | Isokan | 25,335,552.82 | | Iwo | 31,153,617.54 | | Obokun | 25,834,558.08 | | Odo-Otin | 34,036,708.80 | | Ola-Oluwa | 23,297,333.56 | | Olorunda | 28,179,235.78 | | Oriade | 28,269,588.40 | | Orolu | 24,911,884.80 | | Osogbo | 27,716,337.04 | | TOTAL | 789,867,060.50 |   NOTE 22  [ECO]   |  |  | | --- | --- | | LOCAL GOVERNMENT | ECO | | Atakumosa East | 19,068,153.90 | | Atakumosa West | 19,121,642.71 | | Ayedaade | 23,822,354.88 | | Ayedire | 21,058,435.17 | | Boluwaduro | 19,927,887.05 | | Boripe | 22,696,884.56 | | Ede North | 19,023,361.47 | | Ede South | 19,756,737.51 | | Egbedore | 19,431,731.65 | | Ejigbo | 22,058,855.28 | | Ife Central | 23,356,591.34 | | Ife East | 18,896,385.98 | | Ife North East LCDA | 8,098,451.12 | | Ife North | 25,163,081.97 | | Ife South | 21,934,414.13 | | Ifedayo | 17,236,528.85 | | Ifelodun | 22,210,898.71 | | Ila | 19,581,944.01 | | Ilesa East | 20,414,388.63 | | Ilesa West | 21,633,013.12 | | Irepodun | 21,409,063.31 | | Irewole | 23,163,799.64 | | Isokan | 21,024,990.01 | | Iwo | 25,853,175.67 | | Obokun | 21,439,095.08 | | Odo-Otin | 28,245,740.98 | | Ola-Oluwa | 19,333,551.12 | | Olorunda | 23,384,851.91 | | Oriade | 23,459,832.04 | | Orolu | 20,673,404.39 | | Osogbo | 23,000,710.25 | | TOTAL | 655,479,956.44 |   NOTE 23  [SOLID MINERALS]  Solid Minerals NIL  NOTE 24  [Non-Oil Revenue]   |  |  | | --- | --- | | LOCAL GOVERNMENT | NON-OIL EXCESS REVENUE | | Atakumosa East | 11,921,608.27 | | Atakumosa West | 11,955,050.03 | | Ayedaade | 14,893,984.20 | | Ayedire | 13,165,952.83 | | Boluwaduro | 12,459,122.38 | | Boripe | 14,190,328.43 | | Ede North | 11,893,603.57 | | Ede South | 12,352,117.90 | | Egbedore | 12,148,920.86 | | Ejigbo | 13,791,425.89 | | Ife Central | 14,602,783.98 | | Ife East | 11,814,217.18 | | Ife North East LCDA | 5,063,235.93 | | Ife North | 15,732,220.73 | | Ife South | 13,713,623.99 | | Ifedayo | 10,776,457.22 | | Ifelodun | 13,886,485.03 | | Ila | 12,242,835.19 | | Ilesa East | 12,763,288.23 | | Ilesa West | 13,525,184.95 | | Irepodun | 13,385,169.19 | | Irewole | 14,482,248.60 | | Isokan | 13,145,042.57 | | Iwo | 16,163,674.49 | | Obokun | 13,403,945.36 | | Odo-Otin | 17,659,531.22 | | Ola-Oluwa | 12,087,537.37 | | Olorunda | 14,620,452.79 | | Oriade | 14,667,331.15 | | Orolu | 12,925,227.58 | | Osogbo | 14,380,283.42 | | TOTAL | 409,812,890.53 |   NOTE 25  [DISTRIBUTABLE FROM GOODS & VALUABLES]  Distributable from Goods & Valuables NIL  NOTE 26  [FOREX EQUALISATION]   |  |  | | --- | --- | | LOCAL GOVERNMENT | FOREX EQUALISATION | | Atakumosa East | 12,270,384.96 | | Atakumosa West | 12,304,805.13 | | Ayedaade | 15,329,720.31 | | Ayedire | 13,551,133.94 | | Boluwaduro | 12,823,624.56 | | Boripe | 14,605,478.52 | | Ede North | 12,241,561.02 | | Ede South | 12,713,489.58 | | Egbedore | 12,504,347.83 | | Ejigbo | 14,194,905.74 | | Ife Central | 15,030,000.79 | | Ife East | 12,164,852.11 | | Ife North East LCDA | 5,206,365.18 | | Ife North | 16,192,480.18 | | Ife South | 14,114,827.68 | | Ifedayo | 11,091,731.61 | | Ifelodun | 14,292,745.92 | | Ila | 12,601,009.70 | | Ilesa East | 13,136,689.05 | | Ilesa West | 13,920,875.67 | | Irepodun | 13,776,763.66 | | Irewole | 14,905,939.06 | | Isokan | 13,529,611.92 | | Iwo | 16,636,556.47 | | Obokun | 13,796,089.14 | | Odo-Otin | 18,176,175.77 | | Ola-Oluwa | 12,441,168.51 | | Olorunda | 15,048,186.52 | | Oriade | 15,096,436.34 | | Orolu | 13,303,366.08 | | Osogbo | 14,800,990.80 | | TOTAL | 421,802,313.75 |   **NOTE 27**  [10% IGR]  10% IGR NIL  NOTE 28  [EXCESS BANK CHARGES]   |  |  | | --- | --- | | LOCAL GOVERNMENT | EXCESS BANK | | Atakumosa East | 696,291.66 | | Atakumosa West | 698,244.85 | | Ayedaade | 869,895.80 | | Ayedire | 768,968.65 | | Boluwaduro | 727,685.62 | | Boripe | 828,798.18 | | Ede North | 694,656.01 | | Ede South | 721,435.94 | | Egbedore | 709,568.04 | | Ejigbo | 805,499.94 | | Ife Central | 852,887.99 | | Ife East | 690,019.39 | | Ife North East LCDA | 295,722.58 | | Ife North | 918,853.71 | | Ife South | 800,955.86 | | Ifedayo | 629,408.13 | | Ifelodun | 811,051.95 | | Ila | 715,053.18 | | Ilesa East | 745,450.69 | | Ilesa West | 789,949.92 | | Irepodun | 781,772.18 | | Irewole | 845,848.02 | | Isokan | 767,747.37 | | Iwo | 944,053.14 | | Obokun | 782,868.81 | | Odo-Otin | 1,031,419.92 | | Ola-Oluwa | 705,982.88 | | Olorunda | 853,919.95 | | Oriade | 856,657.93 | | Orolu | 754,908.90 | | Osogbo | 839,892.67 | | TOTAL | 23,935,469.86 |   NOTE 29  [DEPENDENT REVENUE]  JAAC 29,102,564,297.17  VAT 13,410,217,703.50  ADDITIONAL FUND 48,747,464.81  EX-RATE GAIN 943,039,961.08  FEDERAL GOVT INTERVENTION FUND 789,867,060.50  ECO 655,479,956.44  NON-OIL REVENUE 409,812,890.83  FOREX EQUALISATION 421,802,313.75  45,805,467,117.84  NOTE 30  [TAX REVENUE]   |  |  |  | | --- | --- | --- | |  | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 950,000.00 | | 2 | Atakunmosa-West | 1,581,600.00 | | 3 | Ayedaade | 742,271.00 | | 4 | Ayedire | 344,750.00 | | 5 | Boluwaduro | 243,400.00 | | 6 | Boripe | 465,700.00 | | 7 | Ede North | 544,300.00 | | 8 | Ede South | 145,350.00 | | 9 | Egbedore | 227,050.00 | | 10 | Ejigbo | 922,300.00 | | 11 | Ife Central | 354,400.00 | | 12 | Ife East | 723,189.40 | | 13 | Ife North | 240,450.00 | | 14 | Ife South | 151,400.00 | | 15 | Ifedayo | 219,770.00 | | 16 | Ifelodun | 202,250.00 | | 17 | Ila | 106,000.00 | | 18 | Ilesa East | 1,267,590.00 | | 19 | Ilesa West | 709,267.28 | | 20 | Irepodun | 131,750.00 | | 21 | Irewole | 202,550.00 | | 22 | Isokan | 752,722.58 | | 23 | Iwo | 3,172,735.00 | | 24 | Obokun | 245,800.00 | | 25 | Odo-Otin | 1,410,500.00 | | 26 | Ola-Oluwa | 351,925.32 | | 27 | Olorunda | 197,600.00 | | 28 | Oriade | 150,400.00 | | 29 | Orolu | 92,500.00 | | 30 | Osogbo | 306,650.00 | |  | TOTAL | 17,156,170.58 |   NOTE 31  [NON-TAX REVENUE]   |  |  |  | | --- | --- | --- | |  | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 9,593,591.80 | | 2 | Atakunmosa-West | 7,790,304.00 | | 3 | Ayedaade | 12,047,318.20 | | 4 | Ayedire | 5,833,767.00 | | 5 | Boluwaduro | 4,370,370.00 | | 6 | Boripe | 10,158,255.15 | | 7 | Ede North | 12,146,825.00 | | 8 | Ede South | 7,293,489.00 | | 9 | Egbedore | 21,025,234.60 | | 10 | Ejigbo | 7,114,555.00 | | 11 | Ife Central | 31,372,834.98 | | 12 | Ife East | 32,558,320.57 | | 13 | Ife North | 7,181,819.24 | | 14 | Ife South | 6,253,420.00 | | 15 | Ifedayo | 530,925.00 | | 16 | Ifelodun | 13,712,274.62 | | 17 | Ila | 8,840,997.88 | | 18 | Ilesa East | 23,380,035.00 | | 19 | Ilesa West | 15,589,965.26 | | 20 | Irepodun | 4,136,775.80 | | 21 | Irewole | 13,857,919.26 | | 22 | Isokan | 4,964,670.00 | | 23 | Iwo | 11,263,867.28 | | 24 | Obokun | 3,845,200.00 | | 25 | Odo-Otin | 46,555,346.03 | | 26 | Ola-Oluwa | 16,588,700.00 | | 27 | Olorunda | 29,828,314.20 | | 28 | Oriade | 11,411,676.68 | | 29 | Orolu | 1,205,245.00 | | 30 | Osogbo | 22,311,877.20 | |  | TOTAL | 402,763,893.75 |   NOTE 32  [OTHER INCOME]   |  |  |  | | --- | --- | --- | |  | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 7,923,000.00 | | 2 | Atakunmosa-West | 35,491.47 | | 3 | Ayedaade | - | | 4 | Ayedire | - | | 5 | Boluwaduro | - | | 6 | Boripe | - | | 7 | Ede North | 874,000.00 | | 8 | Ede South | - | | 9 | Egbedore | - | | 10 | Ejigbo | - | | 11 | Ife Central | - | | 12 | Ife East | - | | 13 | Ife North | - | | 14 | Ife South | - | | 15 | Ifedayo | 885,816.67 | | 16 | Ifelodun | 13,802,246.07 | | 17 | Ila | - | | 18 | Ilesa East | - | | 19 | Ilesa West | - | | 20 | Irepodun | - | | 21 | Irewole | - | | 22 | Isokan | - | | 23 | Iwo | - | | 24 | Obokun | - | | 25 | Odo-Otin | - | | 26 | Ola-Oluwa | - | | 27 | Olorunda | 30,000.00 | | 28 | Oriade | - | | 29 | Orolu | - | | 30 | Osogbo | - | |  | TOTAL | 23,550,554.21 |   NOTE 33  [INDEPENDENT REVENUE]  Tax Revenue 17,156,170.58  Non-Tax Revenue 402,763,893.75  Other Income 23,550,554.21  TOTAL 443,470,618.54  NOTE 34  [TOTAL REVENUE]  Dependent Revenue 45,805,467,117.84  Independent Revenue 443,470,618.54  46,248,937,736.38  NOTE 35  [SALARY AND WAGES]  RECURRENT EXPENDITURE [CENTRALLY EXECUTED]   |  |  |  | | --- | --- | --- | |  | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 730,410,199.00 | | 2 | Atakunmosa-West | 749,736,666.99 | | 3 | Ayedaade | 790,197,712.38 | | 4 | Ayedire | 745,548,480.13 | | 5 | Boluwaduro | 717,917,221.03 | | 6 | Boripe | 785,404,758.47 | | 7 | Ede North | 786,846,496.83 | | 8 | Ede South | 787,886,191.80 | | 9 | Egbedore | 785,357,128.93 | | 10 | Ejigbo | 805,208,980.09 | | 11 | Ife Central | 813,252,422.60 | | 12 | Ife East | 891,459,234.55 | | 13 | Ife North | 811,918,433.22 | | 14 | Ife South | 779,346,877.22 | | 15 | Ifedayo | 708,009,919.22 | | 16 | Ifelodun | 815,092,846.77 | | 17 | Ila | 736,760,192.85 | | 18 | Ilesa East | 790,694,925.44 | | 19 | Ilesa West | 794,142,108.86 | | 20 | Irepodun | 803,144,119.37 | | 21 | Irewole | 785,193,756.89 | | 22 | Isokan | 755,406,493.78 | | 23 | Iwo | 837,858,001.42 | | 24 | Obokun | 755,313,664.95 | | 25 | Odo-Otin | 808,590,815.25 | | 26 | Ola-Oluwa | 743,881,048.02 | | 27 | Olorunda | 863,463,004.95 | | 28 | Oriade | 769,376,710.03 | | 29 | Orolu | 753,879,974.43 | | 30 | Osogbo | 880,092,516.45 | |  | TOTAL | 23,581,390,901.92 |   NOTE 36   |  |  |  | | --- | --- | --- | | NOTE 36 JOINTLY EXPENDED (SOCIAL BENEFITS) | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 54,466,828.07 | | 2 | Atakunmosa-West | 300,000.00 | | 3 | Ayedaade | 300,000.00 | | 4 | Ayedire | 1,667,500.00 | | 5 | Boluwaduro | 300,000.00 | | 6 | Boripe | 300,000.00 | | 7 | Ede North | 300,000.00 | | 8 | Ede South | 300,000.00 | | 9 | Egbedore | 300,000.00 | | 10 | Ejigbo | 300,000.00 | | 11 | Ife Central | 300,000.00 | | 12 | Ife East | 6,270,000.00 | | 13 | Ife North | 300,000.00 | | 14 | Ife South | 300,000.00 | | 15 | Ifedayo | 300,000.00 | | 16 | Ifelodun | - | | 17 | Ila | 300,000.00 | | 18 | Ilesa East | 300,000.00 | | 19 | Ilesa West | 300,000.00 | | 20 | Irepodun | 300,000.00 | | 21 | Irewole | 300,000.00 | | 22 | Isokan | 300,000.00 | | 23 | Iwo | 300,000.00 | | 24 | Obokun | 300,000.00 | | 25 | Odo-Otin | 300,000.00 | | 26 | Ola-Oluwa | 300,000.00 | | 27 | Olorunda | 300,000.00 | | 28 | Oriade | 300,000.00 | | 29 | Orolu | 300,000.00 | | 30 | Osogbo | - | |  | TOTAL | 69,904,328.07 |   NOTE 37  [OVERHEAD]   |  |  |  | | --- | --- | --- | |  | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 43,577,526.72 | | 2 | Atakunmosa-West | 18,949,956.52 | | 3 | Ayedaade | 18,949,956.72 | | 4 | Ayedire | 58,468,874.20 | | 5 | Boluwaduro | 18,954,956.72 | | 6 | Boripe | 18,915,990.05 | | 7 | Ede North | 17,218,896.43 | | 8 | Ede South | 18,949,956.72 | | 9 | Egbedore | 18,949,956.72 | | 10 | Ejigbo | 18,949,956.72 | | 11 | Ife Central | 18,949,956.72 | | 12 | Ife East | 28,064,381.11 | | 13 | Ife North | 18,992,572.41 | | 14 | Ife South | 18,949,956.72 | | 15 | Ifedayo | 15,949,956.72 | | 16 | Ifelodun | 1,731,060.29 | | 17 | Ila | 17,218,896.43 | | 18 | Ilesa East | 18,949,956.72 | | 19 | Ilesa West | 18,949,956.72 | | 20 | Irepodun | 18,915,990.05 | | 21 | Irewole | 18,949,956.72 | | 22 | Isokan | 19,678,736.72 | | 23 | Iwo | 18,949,956.72 | | 24 | Obokun | 17,218,896.43 | | 25 | Odo-Otin | 18,949,956.72 | | 26 | Ola-Oluwa | 18,949,956.72 | | 27 | Olorunda | 18,915,990.03 | | 28 | Oriade | 18,949,956.72 | | 29 | Orolu | 22,418,956.72 | | 30 | Osogbo | - | |  | TOTAL | 601,541,074.91 |   NOTE 38  [GRANT & SOCIAL CONTRIBUTION]   |  |  |  | | --- | --- | --- | |  | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 49,580,913.32 | | 2 | Atakunmosa-West | 3,500,000.00 | | 3 | Ayedaade | 29,641,494.02 | | 4 | Ayedire | 60,644,373.42 | | 5 | Boluwaduro | 30,533,494.01 | | 6 | Boripe | 29,641,494.02 | | 7 | Ede North | 4,503,170.83 | | 8 | Ede South | 29,641,494.02 | | 9 | Egbedore | 29,641,494.02 | | 10 | Ejigbo | 206,494.02 | | 11 | Ife Central | 2,500,000.00 | | 12 | Ife East | 13,935,057.42 | | 13 | Ife North | 2,500,000.0 | | 14 | Ife South | 4,641,494.02 | | 15 | Ifedayo | 1,576,666.65 | | 16 | Ifelodun | 1,158,923.92 | | 17 | Ila | - | | 18 | Ilesa East | 3,500,000.00 | | 19 | Ilesa West | 3,141,494.02 | | 20 | Irepodun | 595,500.00 | | 21 | Irewole | 27,594,281.73 | | 22 | Isokan | 2,949,480.19 | | 23 | Iwo | 29,621,754.46 | | 24 | Obokun | - | | 25 | Odo-Otin | - | | 26 | Ola-Oluwa | 29,641,494.02 | | 27 | Olorunda | 4,690,012.35 | | 28 | Oriade | 33,141,494.02 | | 29 | Orolu | 4,445,000.00 | | 30 | Osogbo | - | |  | TOTAL | 433,167,074.48 |   NOTE 39  [TRANSFER TO OTHER AGENCIES]   |  |  |  | | --- | --- | --- | |  | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 437,061,149.69 | | 2 | Atakunmosa-West | 464,968,381.55 | | 3 | Ayedaade | 532,148,032.40 | | 4 | Ayedire | 444,116,203.19 | | 5 | Boluwaduro | 442,736,128.03 | | 6 | Boripe | 515,755,227.68 | | 7 | Ede North | 487,620,915.82 | | 8 | Ede South | 476,830,351.58 | | 9 | Egbedore | 472,957,802.03 | | 10 | Ejigbo | 500,185,100.68 | | 11 | Ife Central | 530,531,331.06 | | 12 | Ife East | 504,506,314.66 | | 13 | Ife North | 539,712,209.62 | | 14 | Ife South | 494,185,493.90 | | 15 | Ifedayo | 406,580,247.41 | | 16 | Ifelodun | 496,920,274.81 | | 17 | Ila | 430,436,309.01 | | 18 | Ilesa East | 461,464,274.65 | | 19 | Ilesa West | 508,968,591.23 | | 20 | Irepodun | 496,781,039.85 | | 21 | Irewole | 489,835,334.49 | | 22 | Isokan | 448,279,147.23 | | 23 | Iwo | 524,285,947.89 | | 24 | Obokun | 478,312,290.75 | | 25 | Odo-Otin | 522,966,896.83 | | 26 | Ola-Oluwa | 511,238,290.94 | | 27 | Olorunda | 532,655,872.25 | | 28 | Oriade | 490,318,397.72 | | 29 | Orolu | 473,190,690.00 | | 30 | Osogbo | 584,408,613.42 | |  | TOTAL | 14,699,956,860.37 |   NOTE 40 ALLOWANCE   |  |  |  | | --- | --- | --- | | **NOTE 40 ALLOWANCES** | | | | **S/N** | **LOCAL GOVERNMENTS** | **AMOUNT (#)** | | 1 | Atakunmosa-East | - | | 2 | Atakunmosa-West | 271,388.28 | | 3 | Ayedaade | 271,388.28 | | 4 | Ayedire | 53,898,323.95 | | 5 | Boluwaduro | 271,588.28 | | 6 | Boripe | 248,772.59 | | 7 | Ede North | - | | 8 | Ede South | 271,388.28 | | 9 | Egbedore | 271,388.28 | | 10 | Ejigbo | 271,388.28 | | 11 | Ife Central | 271,388.28 | | 12 | Ife East | 237,464.10 | | 13 | Ife North | 248,772.59 | | 14 | Ife South | 396,249.06 | | 15 | Ifedayo | 271,388.28 | | 16 | Ifelodun | 22,615.69 | | 17 | Ila | 248,772.59 | | 18 | Ilesa East | 271,388.28 | | 19 | Ilesa West | 271,388.28 | | 20 | Irepodun | 248,772.00 | | 21 | Irewole | 271,388.28 | | 22 | Isokan | 271,388.28 | | 23 | Iwo | 271,388.28 | | 24 | Obokun | 248,772.59 | | 25 | Odo-Otin | 248,772.59 | | 26 | Ola-Oluwa | 271,388.28 | | 27 | Olorunda | 248,772.59 | | 28 | Oriade | 271,388.28 | | 29 | Orolu | 271,388.28 | | 30 | Osogbo | - | |  | **TOTAL** | **60,638,472.82** |   NOTE 41 – PUBLIC DEBT CHARGE   |  |  |  | | --- | --- | --- | | NOTE 41 PUBLIC DEBT CHARGE | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 150,000,000.00 | | 2 | Atakunmosa-West | - | | 3 | Ayedaade | - | | 4 | Ayedire | 150,000,000.00 | | 5 | Boluwaduro | - | | 6 | Boripe | - | | 7 | Ede North | 100,000,000.00 | | 8 | Ede South | - | | 9 | Egbedore | - | | 10 | Ejigbo | 30,000,000.00 | | 11 | Ife Central | - | | 12 | Ife East | - | | 13 | Ife North | - | | 14 | Ife South | 30,000,000.00 | | 15 | Ifedayo | - | | 16 | Ifelodun | - | | 17 | Ila | - | | 18 | Ilesa East | - | | 19 | Ilesa West | 30,000,000.00 | | 20 | Irepodun | - | | 21 | Irewole | 30,000,000.00 | | 22 | Isokan | 30,000,000.00 | | 23 | Iwo | 348,739.56 | | 24 | Obokun | - | | 25 | Odo-Otin | - | | 26 | Ola-Oluwa | - | | 27 | Olorunda | - | | 28 | Oriade | - | | 29 | Orolu | - | | 30 | Osogbo | - | |  | TOTAL | 550,384,739.56 |   LOCAL GOVERNMENT EXPENDITURE  NOTE 42  [SOCIAL BENEFITS]   |  |  |  | | --- | --- | --- | |  | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | - | | 2 | Atakunmosa-West | 4,664,200.00 | | 3 | Ayedaade | 19,172,505.70 | | 4 | Ayedire | - | | 5 | Boluwaduro | 9,048,040.97 | | 6 | Boripe | 4,383,400.00 | | 7 | Ede North | 15,894,836.77 | | 8 | Ede South | 2,326,000.00 | | 9 | Egbedore | 3,106,000.00 | | 10 | Ejigbo | 11,624,500.00 | | 11 | Ife Central | 6,956,300.00 | | 12 | Ife East | 4,985,730.00 | | 13 | Ife North | 15,731,000.00 | | 14 | Ife South | 1,141,500.00 | | 15 | Ifedayo | 11,522,120.00 | | 16 | Ifelodun | 3,328,315.00 | | 17 | Ila | 15,176,060.00 | | 18 | Ilesa East | 3,035,610.00 | | 19 | Ilesa West | 4,906,504.46 | | 20 | Irepodun | 14,167,500.00 | | 21 | Irewole | 12,408,315.28 | | 22 | Isokan | 21,903,200.00 | | 23 | Iwo | 5,538,100.00 | | 24 | Obokun | 22,175,380.69 | | 25 | Odo-Otin | 9,147,850.00 | | 26 | Ola-Oluwa | 707,000.00 | | 27 | Olorunda | 16,142,180.48 | | 28 | Oriade | 101,793,109.40 | | 29 | Orolu | 6,887,000.00 | | 30 | Osogbo | 1,801,800.00 | |  | TOTAL | 349,674,058.75 |   NOTE 43  [OVERHEAD COST]   |  |  |  | | --- | --- | --- | |  | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 71,400.00 | | 2 | Atakunmosa-West | 48,639,756.68 | | 3 | Ayedaade | 85,666,794.08 | | 4 | Ayedire | 984,195.62 | | 5 | Boluwaduro | 51,000,418.13 | | 6 | Boripe | 47,877,773.28 | | 7 | Ede North | 59,813,949.10 | | 8 | Ede South | 46,868,301.68 | | 9 | Egbedore | 22,729,155.85 | | 10 | Ejigbo | 91,662,777.55 | | 11 | Ife Central | 51,976,404.53 | | 12 | Ife East | 54,377,141.00 | | 13 | Ife North | 42,352,596.47 | | 14 | Ife South | 76,762,637.10 | | 15 | Ifedayo | 18,514,439.69 | | 16 | Ifelodun | 89,534,832.49 | | 17 | Ila | 54,693,877.91 | | 18 | Ilesa East | 60,764,608.29 | | 19 | Ilesa West | 49,564,506.35 | | 20 | Irepodun | 92,085,634.25 | | 21 | Irewole | 65,603,341.85 | | 22 | Isokan | 56,956,777.06 | | 23 | Iwo | 142,442,018.02 | | 24 | Obokun | 71,889,599.00 | | 25 | Odo-Otin | 98,912,816.25 | | 26 | Ola-Oluwa | 30,012,623.56 | | 27 | Olorunda | 32,878,427.30 | | 28 | Oriade | 159,996,802.93 | | 29 | Orolu | 48,423,076.75 | | 30 | Osogbo | 39,734,439.93 | |  | TOTAL | 1,792,791,032.70 |   NOTE 44  [GRANT & SOCIAL CONTRIBUTION]   |  |  |  | | --- | --- | --- | | NOTE 44 GRANTS & SOCIAL CONTRIBUTION | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East |  | | 2 | Atakunmosa-West | 107,008,928,.88 | | 3 | Ayedaade | 105,968,695.04 | | 4 | Ayedire | - | | 5 | Boluwaduro | 110,517,053.34 | | 6 | Boripe | 172,772585.49 | | 7 | Ede North | 50,994,180.53 | | 8 | Ede South | 43,223,727.98 | | 9 | Egbedore | 30,343,701.99 | | 10 | Ejigbo | 196,106,346.22 | | 11 | Ife Central | 239,184,171.64 | | 12 | Ife East | 809,917,158.08 | | 13 | Ife North | 289,227,693.01 | | 14 | Ife South | 168,492,578.39 | | 15 | Ifedayo | 20,763,974.71 | | 16 | Ifelodun | 133,064,557.66 | | 17 | Ila | 93,452,429.91 | | 18 | Ilesa East | 77,919,458.46 | | 19 | Ilesa West | 81,018,817.19 | | 20 | Irepodun | 62,127,740.76 | | 21 | Irewole | 101,416,473.55 | | 22 | Isokan | 106,876,758.57 | | 23 | Iwo | 232,477,478.83 | | 24 | Obokun | 74,145,803.82 | | 25 | Odo-Otin | 296,484,444.50 | | 26 | Ola-Oluwa | 67,071,426.67 | | 27 | Olorunda | 309,315,704.38 | | 28 | Oriade | 202,586,614.16 | | 29 | Orolu | 60,578,968.49 | | 30 | Osogbo | 86,472,066.92 | |  | TOTAL | 4,329,529,539.17 |   NOTE 45  [DEPRECIATION]   |  |  |  | | --- | --- | --- | |  | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 118,825,523.04 | | 2 | Atakunmosa-West | 289,221,814.35 | | 3 | Ayedaade | 212,978,213.90 | | 4 | Ayedire | 182,328,138.52 | | 5 | Boluwaduro | 184,880,972.64 | | 6 | Boripe | 325,101,985.95 | | 7 | Ede North | 710,051,302.94 | | 8 | Ede South | 570,923,618.33 | | 9 | Egbedore | 323,283,411.93 | | 10 | Ejigbo | 238,057,106.66 | | 11 | Ife Central | 635,770,495.31 | | 12 | Ife East | 166,896,194.65 | | 13 | Ife North | 199,260,890.21 | | 14 | Ife South | 599,460,233.41 | | 15 | Ifedayo | 205,289,494.40 | | 16 | Ifelodun | 124,064,249.38 | | 17 | Ila | 183,712,124.76 | | 18 | Ilesa East | 269,313,554.81 | | 19 | Ilesa West | 403,651,041.82 | | 20 | Irepodun | 108,536,393.80 | | 21 | Irewole | 268,178,476.67 | | 22 | Isokan | 204,731,234.72 | | 23 | Iwo | 444,916,651.12 | | 24 | Obokun | 181,728,316.61 | | 25 | Odo-Otin | 209,942,920.02 | | 26 | Ola-Oluwa | 171,278,791.61 | | 27 | Olorunda | 386,896,559.82 | | 28 | Oriade | 454,180,343.38 | | 29 | Orolu | 170,446,881.07 | | 30 | Osogbo | 669,214,492.27 | |  | TOTAL | 9,213,121,428.10 |   NOTE 46  ALLOWANCES   |  |  |  | | --- | --- | --- | |  | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 10,126,115.56 | | 2 | Atakunmosa-West | 12,988,389.40 | | 3 | Ayedaade | 64,873,557.92 | | 4 | Ayedire | 1,198,000.00 | | 5 | Boluwaduro | 41,325,362.76 | | 6 | Boripe | 41,875,500.00 | | 7 | Ede North | 32,623,645.83 | | 8 | Ede South | 21,138,082.45 | | 9 | Egbedore | 39,266,075.95 | | 10 | Ejigbo | 39,660,871.38 | | 11 | Ife Central | 56,419,500.00 | | 12 | Ife East | 123,924,056.16 | | 13 | Ife North | 66,731,699.20 | | 14 | Ife South | 48,093,600.00 | | 15 | Ifedayo | 8,237,938.20 | | 16 | Ifelodun | 84,619,703.25 | | 17 | Ila | 41,116,555.69 | | 18 | Ilesa East | 53,391,414.00 | | 19 | Ilesa West | 63,369,505.50 | | 20 | Irepodun | 53,325,285.89 | | 21 | Irewole | 65,977,514.21 | | 22 | Isokan | 90,585,404.26 | | 23 | Iwo | 99,695,623.84 | | 24 | Obokun | 54,147,515.62 | | 25 | Odo-Otin | 95,471,316.51 | | 26 | Ola-Oluwa | 15,061,122.54 | | 27 | Olorunda | 63,723,783.90 | | 28 | Oriade | 134,782,988.71 | | 29 | Orolu | 14,507,250.00 | | 30 | Osogbo | 47,522,406.51 | |  | TOTAL | 1,585,779,785.24 |   NOTE 47  (IMPAIRMENT)   |  |  |  | | --- | --- | --- | | NOTE 48 IMPAIRMENT | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | - | | 2 | Atakunmosa-West | 44,000,000.00 | | 3 | Ayedaade | - | | 4 | Ayedire | - | | 5 | Boluwaduro | - | | 6 | Boripe | - | | 7 | Ede North | - | | 8 | Ede South | 35,500,000.00 | | 9 | Egbedore | 16,000,000.00 | | 10 | Ejigbo | - | | 11 | Ife Central | - | | 12 | Ife East | - | | 13 | Ife North | - | | 14 | Ife South | - | | 15 | Ifedayo | - | | 16 | Ifelodun | - | | 17 | Ila | - | | 18 | Ilesa East | - | | 19 | Ilesa West | - | | 20 | Irepodun | 16,483,680.00 | | 21 | Irewole | - | | 22 | Isokan | - | | 23 | Iwo | 20,500,000.00 | | 24 | Obokun | - | | 25 | Odo-Otin | - | | 26 | Ola-Oluwa | 14,783,200.00 | | 27 | Olorunda | - | | 28 | Oriade | - | | 29 | Orolu | - | | 30 | Osogbo | - | |  | TOTAL | 147,266,880.00 |   NOTE 48   |  |  |  | | --- | --- | --- | | NOTE 50 STABILIZATION FUND | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | - | | 2 | Atakunmosa-West | - | | 3 | Ayedaade | - | | 4 | Ayedire | - | | 5 | Boluwaduro | - | | 6 | Boripe | - | | 7 | Ede North | - | | 8 | Ede South | - | | 9 | Egbedore | - | | 10 | Ejigbo | - | | 11 | Ife Central | - | | 12 | Ife East | - | | 13 | Ife North | 32,949,480.19 | | 14 | Ife South | - | | 15 | Ifedayo | - | | 16 | Ifelodun | - | | 17 | Ila | 29,641,494.02 | | 18 | Ilesa East | 32,949,480.19 | | 19 | Ilesa West | - | | 20 | Irepodun | - | | 21 | Irewole | - | | 22 | Isokan | - | | 23 | Iwo | - | | 24 | Obokun | - | | 25 | Odo-Otin | 32,949,480.19 | | 26 | Ola-Oluwa | - | | 27 | Olorunda | - | | 28 | Oriade | - | | 29 | Orolu | - | | 30 | Osogbo | - | |  | TOTAL | 128,489,934.59 |   NOTE 49   |  |  |  | | --- | --- | --- | | REVENUE REFUNDED | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | - | | 2 | Atakunmosa-West | - | | 3 | Ayedaade | - | | 4 | Ayedire | - | | 5 | Boluwaduro | - | | 6 | Boripe | - | | 7 | Ede North | - | | 8 | Ede South | - | | 9 | Egbedore | - | | 10 | Ejigbo | - | | 11 | Ife Central | - | | 12 | Ife East | 300,000.00 | | 13 | Ife North | - | | 14 | Ife South | - | | 15 | Ifedayo | - | | 16 | Ifelodun | - | | 17 | Ila | - | | 18 | Ilesa East | - | | 19 | Ilesa West | - | | 20 | Irepodun | - | | 21 | Irewole | - | | 22 | Isokan | - | | 23 | Iwo | - | | 24 | Obokun | - | | 25 | Odo-Otin | - | | 26 | Ola-Oluwa | - | | 27 | Olorunda | - | | 28 | Oriade | - | | 29 | Orolu | - | | 30 | Osogbo | - | |  | TOTAL | 300,000.00 |   NOTE 50  NET SURPLUS/DEFICIT   |  |  |  | | --- | --- | --- | |  | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | (228,473,414.05) | | 2 | Atakunmosa-West | (403,372,378.25) | | 3 | Ayedaade | (182,830,532.79) | | 4 | Ayedire | (257,893,785.85) | | 5 | Boluwaduro | (229,725,271.04) | | 6 | Boripe | (328,635,645.29) | | 7 | Ede North | (905,754,033.81) | | 8 | Ede South | (654,490,279.79) | | 9 | Egbedore | (367,185,235.09) | | 10 | Ejigbo | (361,710,414.30) | | 11 | Ife Central | (650,797,464.41) | | 12 | Ife East | (690,412,255.00) | | 13 | Ife North | (268,978,790.67) | | 14 | Ife South | (655,317,072.79) | | 15 | Ifedayo | (200,608,060.43) | | 16 | Ifelodun | (200,956,040.92) | | 17 | Ila | (249,597,328.56) | | 18 | Ilesa East | (301,887,857.99) | | 19 | Ilesa West | (440,211,812.48) | | 20 | Irepodun | (149,876,553.67) | | 21 | Irewole | (219,904,320.16) | | 22 | Isokan | (260,846,722.44) | | 23 | Iwo | (513,534,215.68) | | 24 | Obokun | (141,429,123.20) | | 25 | Odo-Otin | (177,458,373.83) | | 26 | Ola-Oluwa | (234,361,148.25) | | 27 | Olorunda | (572,735,039.04) | | 28 | Oriade | (700,951,671.91) | | 29 | Orolu | (100,092,461.38) | | 30 | Osogbo | (644,971,161.25) | |  | TOTAL | (-11,294,998,464.32) |  |  |  |  | | --- | --- | --- | | NOTE 51 NET SURPLUS/ DEFICIT | | | | S/N | LOCAL GOVERNMENTS | AMOUNT (#) | | 1 | Atakunmosa-East | 234,493,303.99 | | 2 | Atakunmosa-West | (425,696,720.82) | | 3 | Ayedaade | 353,451,846.44 | | 4 | Ayedire | (98,159,329.97) | | 5 | Boluwaduro | (70,182,182.65) | | 6 | Boripe | (372,142,232.79) | | 7 | Ede North | (1,608,552,141.53) | | 8 | Ede South | (1,317,021,332.62) | | 9 | Egbedore | (239,024,234.42) | | 10 | Ejigbo | (37,964,596.61) | | 11 | Ife Central | (989,413,485.26) | | 12 | Ife East | (991,665,352.13) | | 13 | Ife North | (149,698,349.96) | | 14 | Ife South | (318,953,473.75) | | 15 | Ifedayo | (84,137,999.20) | | 16 | Ifelodun | (351,710,334.99) | | 17 | Ila | 204,272,096.10 | | 18 | Ilesa East | (245,353,212.66) | | 19 | Ilesa West | (695,512,606.44) | | 20 | Irepodun | 87,939,922.31 | | 21 | Irewole | (230,483,611.74) | | 22 | Isokan | (160,584,989.67) | | 23 | Iwo | (797,075,978.41) | | 24 | Obokun | 113,347,632.05 | | 25 | Odo-Otin | 216,093,259.68 | | 26 | Ola-Oluwa | (43,051,237.34) | | 27 | Olorunda | (681,784,451.51) | | 28 | Oriade | (834,339,060.98) | | 29 | Orolu | 295,160,327.32 | | 30 | Osogbo | (1,005,062,943.49) | |  | TOTAL | (-10,242,811,471.05) |   NOTE 52  [STATUTORY REVENUE]   |  |  | | --- | --- | | ATAKUMOSA EAST | 920,449,441.62 | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | 920,449,441.62 | | ATAKUMOSA WEST | 915,203,279.80 | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | 915,203,279.80 | | AYEDAADE | 1,104,991,547.71 | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED | 1,104,991,547.71 | | AYEDIRE | 1,011,069,594.64 | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED | 1,011,069,594.64 | | BOLUWADURO | 930,278,580.55 | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED | 930,278,580.55 | | BORIPE | 1,048,588,562.47 | | BORIPE NORTH |  | | BORIPE CONSOLIDATED | 1,048,588,562.47 | | EDE NORTH | 899,858,726.15 | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | 899,858,726.15 | | EDE SOUTH | 919,194,803.26 | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED | 919,194,803.26 | | EGBEDORE | 918,696,284.98 | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED | 918,696,284.98 | | EJIGBO | 1,029,620,010.04 | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED | 1,029,620,010.04 | | IFE CENTRAL | 1,096,568,651.73 | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED | 1,096,568,651.73 | | IFE EAST | 1,693,915,247.38 | | IFE OOYE |  | | IFE EAST CONSOLIDATED | 1,693,915,247.38 | | IFE NORTH EAST LCDA | 269,855,939.94 | | IFE NORTH | 1,216,847,338.12 | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED | 1,216,847,338.12 | | IFE SOUTH | 1,033,608,613.73 | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED | 1,033,608,613.73 | | IFEDAYO | 805,551,333.69 | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | 805,551,333.69 | | IFELODUN | 1,035,943,393.05 | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED | 1,035,943,393.05 | | ILA | 921,245,410.80 | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED | 921,245,410.80 | | ILESA EAST | 970,356,885.87 | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED | 970,356,885.87 | | ILESA WEST | 1,010,988,449.55 | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED | 1,010,988,449.55 | | IREPODUN | 988,654,141.08 | | IREPODUN SOUTH LCDA | 118,833,007.64 | | IREPODUN CONSOLIDATED | 1,107,487,148.72 | | IREWOLE | 1,048,618,720.53 | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED | 1,048,618,720.53 | | ISOKAN | 996,504,007.47 | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED | 996,504,007.47 | | IWO | 1,197,413,559.71 | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED | 1,197,413,559.71 | | OBOKUN | 1,012,311,005.45 | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED | 1,012,311,005.45 | | ODO OTIN | 1,358,119,401.03 | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED | 1,358,119,401.03 | | OLA-OLUWA | 916,614,478.58 | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED | 916,614,478.58 | | OLORUNDA | 1,224,688,046.43 | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED | 1,224,688,046.43 | | ORIADE | 1,337,087,132.43 | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED | 1,337,087,132.43 | | OROLU | 946,719,366.67 | | OROLU ADMIN |  | | OROLU CONSOLIDATED | 946,719,366.67 | | OSOGBO | 1,085,129,773.68 | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED | 1,085,129,773.68 | | TOTAL | 31,983,524,735.78 |   NOTE 53  [Value Added Tax]   |  |  | | --- | --- | | ATAKUMOSA EAST | 350,477,047.36 | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | 350,477,047.36 | | ATAKUMOSA WEST | 341,333,455.21 | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | 341,333,455.21 | | AYEDAADE | 440,284,940.11 | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED | 440,284,940.11 | | AYEDIRE | 350,052,186.21 | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED | 350,052,186.21 | | BOLUWADURO | 343,914,093.02 | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED | 343,914,093.02 | | BORIPE | 426,929,149.60 | | BORIPE NORTH |  | | BORIPE CONSOLIDATED | 426,929,149.60 | | EDE NORTH | 359,717,473.96 | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | 359,717,473.96 | | EDE SOUTH | 350,280,957.65 | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED | 350,280,957.65 | | EGBEDORE | 348,344,268.80 | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED | 348,344,268.80 | | EJIGBO | 418,798,587.85 | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED | 418,798,587.85 | | IFE CENTRAL | 460,695,219.52 | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED | 460,695,219.52 | | IFE EAST | 340,138,482.69 | | IFE OOYE |  | | IFE EAST CONSOLIDATED | 340,138,482.69 | | IFE NORTH EAST LCDA | 145,773,638.85 | | IFE NORTH | 444,281,781.63 | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED | 444,281,781.63 | | IFE SOUTH | 422,063,118.95 | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED | 422,063,118.95 | | IFEDAYO | 303,102,007.00 | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | 303,102,007.00 | | IFELODUN | 363,905,801.79 | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED | 363,905,801.79 | | ILA | 333,351,876.12 | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED | 333,351,876.12 | | ILESA EAST | 387,260,820.51 | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED | 387,260,820.51 | | ILESA WEST | 383,592,005.60 | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED | 383,592,005.60 | | IREPODUN | 402,888,689.06 | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED | 402,888,689.06 | | IREWOLE | 432,062,485.47 | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED | 432,062,485.47 | | ISOKAN | 383,134,462.86 | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED | 383,134,462.86 | | IWO | 489,894,435.10 | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED | 489,894,435.10 | | OBOKUN | 399,274,343.46 | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED | 399,274,343.46 | | ODO OTIN | 420,576,710.27 | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED | 420,576,710.27 | | OLA-OLUWA | 350,956,377.84 | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED | 350,956,377.84 | | OLORUNDA | 417,733,407.21 | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED | 417,733,407.21 | | ORIADE | 438,136,425.86 | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED | 438,136,425.86 | | OROLU | 383,013,419.82 | | OROLU ADMIN |  | | OROLU CONSOLIDATED | 383,013,419.82 | | OSOGBO | 447,913,073.26 | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED | 447,913,073.26 | | TOTAL | 11,879,880,742.64 |   NOTE 54  [ADDITIONAL FUND]   |  |  | | --- | --- | | ATAKUMOSA EAST | 1,418,081.75 | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | 1,418,081.75 | | ATAKUMOSA WEST | 1,422,059.66 | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | 1,422,059.66 | | AYEDAADE | 1,771,647.47 | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED | 1,771,647.47 | | AYEDIRE | 1,566,097.21 | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED | 1,566,097.21 | | BOLUWADURO | 1,482,019.34 | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED | 1,482,019.34 | | BORIPE | 1,687,947.24 | | BORIPE NORTH |  | | BORIPE CONSOLIDATED | 1,687,947.24 | | EDE NORTH | 1,414,750.58 | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | 1,414,750.58 | | EDE SOUTH | 1,469,291.01 | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED | 1,469,291.01 | | EGBEDORE | 1,445,120.70 | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED | 1,445,120.70 | | EJIGBO | 1,640,497.57 | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED | 1,640,497.57 | | IFE CENTRAL | 1,737,009.05 | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED | 1,737,009.05 | | IFE EAST | 1,405,307.52 | | IFE OOYE |  | | IFE EAST CONSOLIDATED | 1,405,307.52 | | IFE NORTH EAST LCDA | 602,274.65 | | IFE NORTH | 1,871,356.16 | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED | 1,871,356.16 | | IFE SOUTH | 1,631,242.99 | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED | 1,631,242.99 | | IFEDAYO | 1,281,865.41 | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | 1,281,865.41 | | IFELODUN | 1,651,804.90 | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED | 1,651,804.90 | | ILA | 1,456,291.87 | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED | 1,456,291.87 | | ILESA EAST | 1,518,200.04 | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED | 1,518,200.04 | | ILESA WEST | 1,608,828.06 | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED | 1,608,828.06 | | IREPODUN | 1,592,173.11 | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED | 1,592,173.11 | | IREWOLE | 1,722,671.30 | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED | 1,722,671.30 | | ISOKAN | 1,563,609.92 | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED | 1,563,609.92 | | IWO | 1,922,677.67 | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED | 1,922,677.67 | | OBOKUN | 1,594,406.55 | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED | 1,594,406.55 | | ODO OTIN | 2,100,610.79 | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED | 2,100,610.79 | | OLA-OLUWA | 1,437,819.11 | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED | 1,437,819.11 | | OLORUNDA | 1,739,110.76 | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED | 1,739,110.76 | | ORIADE | 1,744,686.97 | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED | 1,744,686.97 | | OROLU | 1,537,462.81 | | OROLU ADMIN |  | | OROLU CONSOLIDATED | 1,537,462.81 | | OSOGBO | 1,710,542.49 | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED | 1,710,542.49 | | TOTAL | 48,747,464.66 |   NOTE 55  [EXCHANGE RATE GAIN]   |  |  | | --- | --- | | ATAKUMOSA EAST | 26,813,619.13 | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | 26,813,619.13 | | ATAKUMOSA WEST | 26,888,835.05 | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | 26,888,835.05 | | AYEDAADE | 33,498,971.84 | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED | 33,498,971.84 | | AYEDIRE | 29,612,350.69 | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED | 29,612,350.69 | | BOLUWADURO | 28,022,575.04 | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED | 28,022,575.04 | | BORIPE | 31,916,336.59 | | BORIPE NORTH |  | | BORIPE CONSOLIDATED | 31,916,336.59 | | EDE NORTH | 26,750,632.05 | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | 26,750,632.05 | | EDE SOUTH | 27,781,904.72 | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED | 27,781,904.72 | | EGBEDORE | 27,324,881.81 | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED | 27,324,881.81 | | EJIGBO | 31,019,140.44 | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED | 31,019,140.44 | | IFE CENTRAL | 32,844,015.60 | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED | 32,844,015.60 | | IFE EAST | 26,572,079.26 | | IFE OOYE |  | | IFE EAST CONSOLIDATED | 26,572,079.26 | | IFE NORTH EAST LCDA | 11,388,033.93 | | IFE NORTH | 35,384,300.95 | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED | 35,384,300.95 | | IFE SOUTH | 30,844,151.42 | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED | 30,844,151.42 | | IFEDAYO | 24,237,989.82 | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | 24,237,989.82 | | IFELODUN | 31,954,852.07 | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED | 31,954,852.07 | | ILA | 27,536,110.27 | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED | 27,536,110.27 | | ILESA EAST | 28,706,693.05 | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED | 28,706,693.05 | | ILESA WEST | 30,420,321.63 | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED | 30,420,321.63 | | IREPODUN | 30,105,403.63 | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED | 30,105,403.63 | | IREWOLE | 32,572,912.11 | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED | 32,572,912.11 | | ISOKAN | 29,565,320.13 | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED | 29,565,320.13 | | IWO | 36,354,710.03 | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED | 36,354,710.03 | | OBOKUN | 30,147,635.28 | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED | 30,147,635.28 | | ODO OTIN | 39,719,133.00 | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED | 39,719,133.00 | | OLA-OLUWA | 27,186,820.43 | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED | 27,186,820.43 | | OLORUNDA | 32,883,755.61 | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED | 32,883,755.61 | | ORIADE | 32,989,192.59 | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED | 32,989,192.59 | | OROLU | 29,070,920.80 | | OROLU ADMIN |  | | OROLU CONSOLIDATED | 29,070,920.80 | | OSOGBO | 32,343,575.97 | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED | 32,343,575.97 | | TOTAL | 923,457,174.94 |   NOTE 56  [FEDERAL GOVERNMENT INTERVENTION FUND]   |  |  | | --- | --- | | ATAKUMOSA EAST | 22,977,524.36 | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | 22,977,524.36 | | ATAKUMOSA WEST | 23,041,979.50 | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | 23,041,979.50 | | AYEDAADE | 28,706,436.00 | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED | 28,706,436.00 | | AYEDIRE | 25,375,854.94 | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED | 25,375,854.94 | | BOLUWADURO | 24,013,520.80 | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED | 24,013,520.80 | | BORIPE | 29,350,220.72 | | BORIPE NORTH |  | | BORIPE CONSOLIDATED | 29,350,220.72 | | EDE NORTH | 22,923,548.56 | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | 22,923,548.56 | | EDE SOUTH | 23,807,282.02 | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED | 23,807,282.02 | | EGBEDORE | 23,415,643.16 | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED | 23,415,643.16 | | EJIGBO | 26,581,382.10 | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED | 26,581,382.10 | | IFE CENTRAL | 28,145,181.20 | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED | 28,145,181.20 | | IFE EAST | 22,770,540.44 | | IFE OOYE |  | | IFE EAST CONSOLIDATED | 22,770,540.44 | | IFE NORTH EAST LCDA | 9,758,803.02 | | IFE NORTH | 30,322,040.20 | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED | 30,322,040.20 | | IFE SOUTH | 26,431,427.90 | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED | 26,431,427.90 | | IFEDAYO | 20,770,377.56 | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | 20,770,377.56 | | IFELODUN | 26,764,597.60 | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED | 26,764,597.60 | | ILA | 23,596,652.20 | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED | 23,596,652.20 | | ILESA EAST | 24,599,765.38 | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED | 24,599,765.38 | | ILESA WEST | 26,068,233.38 | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED | 26,068,233.38 | | IREPODUN | 25,798,369.18 | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED | 25,798,369.18 | | IREWOLE | 27,912,863.16 | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED | 27,912,863.16 | | ISOKAN | 25,335,552.82 | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED | 25,335,552.82 | | IWO | 31,153,617.54 | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED | 31,153,617.54 | | OBOKUN | 25,834,558.08 | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED | 25,834,558.08 | | ODO OTIN | 34,036,708.80 | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED | 34,036,708.80 | | OLA-OLUWA | 23,297,333.56 | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED | 23,297,333.56 | | OLORUNDA | 28,179,235.78 | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED | 28,179,235.78 | | ORIADE | 28,269,588.40 | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED | 28,269,588.40 | | OROLU | 24,911,884.80 | | OROLU ADMIN |  | | OROLU CONSOLIDATED | 24,911,884.80 | | OSOGBO | 25,716,337.34 | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED | 25,716,337.34 | | TOTAL | 789,867,060.50 |   NOTE 57  [ECO]   |  |  | | --- | --- | | ATAKUMOSA EAST | 19,068,153.90 | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | 19,068,153.90 | | ATAKUMOSA WEST | 19,121,642.71 | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | 19,121,642.71 | | AYEDAADE | 23,822,354.88 | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED | 23,822,354.88 | | AYEDIRE | 21,058,435.17 | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED | 21,058,435.17 | | BOLUWADURO | 19,927,887.05 | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED | 19,927,887.05 | | BORIPE | 22,696,884.56 | | BORIPE NORTH |  | | BORIPE CONSOLIDATED | 22,696,884.56 | | EDE NORTH | 19,023,361.47 | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | 19,023,361.47 | | EDE SOUTH | 19,756,737.51 | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED | 19,756,737.51 | | EGBEDORE | 19,431,731.65 | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED | 19,431,731.65 | | EJIGBO | 22,058,855.28 | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED | 22,058,855.28 | | IFE CENTRAL | 22,356,591.34 | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED | 22,356,591.34 | | IFE EAST | 18,896,385.98 | | IFE OOYE |  | | IFE EAST CONSOLIDATED | 18,896,385.98 | | IFE NORTH EAST LCDA | 8,098,451.12 | | IFE NORTH | 25,163,081.97 | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED | 25,163,081.97 | | IFE SOUTH | 21,934,414.13 | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED | 21,934,414.13 | | IFEDAYO | 17,236,528.85 | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | 17,236,528.85 | | IFELODUN | 22,210,898.71 | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED | 22,210,898.71 | | ILA | 19,581,944.01 | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED | 19,581,944.01 | | ILESA EAST | 20,414,388.63 | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED | 20,414,388.63 | | ILESA WEST | 21,633,013.12 | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED | 21,633,013.12 | | IREPODUN | 21,409,063.31 | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED | 21,409,063.31 | | IREWOLE | 23,163,799.64 | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED | 23,163,799.64 | | ISOKAN | 21,024,990.01 | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED | 21,024,990.01 | | IWO | 25,853,175.67 | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED | 25,853,175.67 | | OBOKUN | 21,439,095.08 | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED | 21,439,095.08 | | ODO OTIN | 28,245,740.98 | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED | 28,245,740.98 | | OLA-OLUWA | 19,333,551.12 | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED | 19,333,551.12 | | OLORUNDA | 23,384,851.91 | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED | 23,384,851.91 | | ORIADE | 23,459,832.04 | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED | 23,459,832.04 | | OROLU | 20,673,404.39 | | OROLU ADMIN |  | | OROLU CONSOLIDATED | 20,673,404.39 | | OSOGBO | 24,000,710.25 | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED | 24,000,710.25 | | TOTAL | 655,479,956.44 |   NOTE 59  [Non-Oil Revenue]   |  |  | | --- | --- | | ATAKUMOSA EAST | 11,921,608.27 | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | 11,921,608.27 | | ATAKUMOSA WEST | 11,955,050.03 | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | 11,955,050.03 | | AYEDAADE | 14,893,984.20 | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED | 14,893,984.20 | | AYEDIRE | 13,165,952.83 | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED | 13,165,952.83 | | BOLUWADURO | 12,459,122.38 | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED | 12,459,122.38 | | BORIPE | 14,190,328.43 | | BORIPE NORTH |  | | BORIPE CONSOLIDATED | 14,190,328.43 | | EDE NORTH | 11,893,603.57 | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | 11,893,603.57 | | EDE SOUTH | 12,352,117.90 | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED | 12,352,117.90 | | EGBEDORE | 12,148,920.86 | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED | 12,148,920.86 | | EJIGBO | 13,791,425.89 | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED | 13,791,425.89 | | IFE CENTRAL | 14,602,783.98 | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED | 14,602,783.98 | | IFE EAST | 11,814,217.18 | | IFE OOYE |  | | IFE EAST CONSOLIDATED | 11,814,217.18 | | IFE NORTH EAST LCDA | 5,063,235.93 | | IFE NORTH | 15,732,220.73 | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED | 15,732,220.73 | | IFE SOUTH | 13,713,623.99 | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED | 13,713,623.99 | | IFEDAYO | 10,776,457.22 | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | 10,776,457.22 | | IFELODUN | 13,886,486.03 | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED | 13,886,486.03 | | ILA | 12,242,835.19 | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED | 12,242,835.19 | | ILESA EAST | 12,763,288.23 | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED | 12,763,288.23 | | ILESA WEST | 13,525,184.95 | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED | 13,525,184.95 | | IREPODUN | 13,385,169.19 | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED | 13,385,169.19 | | IREWOLE | 14,482,248.60 | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED | 14,482,248.60 | | ISOKAN | 13,145,042.57 | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED | 13,145,042.57 | | IWO | 16,163,674.49 | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED | 16,163,674.49 | | OBOKUN | 13,403,945.36 | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED | 13,403,945.36 | | ODO OTIN | 17,659,531.22 | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED | 17,659,531.22 | | OLA-OLUWA | 12,087,537.37 | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED | 12,087,537.37 | | OLORUNDA | 14,620,452.79 | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED | 14,620,452.79 | | ORIADE | 14,667,331.15 | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED | 14,667,331.15 | | OROLU | 12,925,227.88 | | OROLU ADMIN |  | | OROLU CONSOLIDATED | 12,925,227.88 | | OSOGBO | 14,380,283.42 | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED | 14,380,283.42 | | TOTAL | 409,812,891.83 |   NOTE 60  [FOREX EQUALISATION]   |  |  | | --- | --- | | ATAKUMOSA EAST | 11,169,818.13 | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | 11,169,818.13 | | ATAKUMOSA WEST | 11,201,151.01 | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | 11,201,151.01 | | AYEDAADE | 13,954,752.66 | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED | 13,954,752.66 | | AYEDIRE | 12,335,692.92 | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED | 12,335,692.92 | | BOLUWADURO | 11,672,436.00 | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED | 11,672,436.00 | | BORIPE | 13,295,470.24 | | BORIPE NORTH |  | | BORIPE CONSOLIDATED | 13,295,470.24 | | EDE NORTH | 11,143,579.45 | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | 11,143,579.45 | | EDE SOUTH | 11,573,179.35 | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED | 11,573,179.35 | | EGBEDORE | 11,382,796.14 | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED | 11,382,796.14 | | EJIGBO | 12,921,722.94 | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED | 12,921,722.94 | | IFE CENTRAL | 13,681,915.86 | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED | 13,681,915.86 | | IFE EAST | 11,069,199.24 | | IFE OOYE |  | | IFE EAST CONSOLIDATED | 11,069,199.24 | | IFE NORTH EAST LCDA | 4,743,942.53 | | IFE NORTH | 14,740,129.06 | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED | 14,740,129.06 | | IFE SOUTH | 12,848,827.32 | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED | 12,848,827.32 | | IFEDAYO | 10,096,881.61 | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | 10,096,881.61 | | IFELODUN | 14,292,745.92 | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED | 14,292,745.92 | | ILA | 11,470,788.12 | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED | 11,470,788.12 | | ILESA EAST | 11,958,420.81 | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED | 11,958,420.81 | | ILESA WEST | 12,672,271.43 | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED | 12,672,271.43 | | IREPODUN |  | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED | - | | IREWOLE | 13,568,981.59 | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED | 13,568,981.59 | | ISOKAN | 12,316,101.28 | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED | 12,316,101.28 | | IWO | 15,144,374.84 | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED | 15,144,374.84 | | OBOKUN | 12,558,677.37 | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED | 12,558,677.37 | | ODO OTIN | 16,545,901.16 | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED | 16,545,901.16 | | OLA-OLUWA | 11,325,283.55 | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED | 11,325,283.55 | | OLORUNDA | 13,698,470.46 | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED | 13,698,470.46 | | ORIADE | 13,742,392.61 | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED | 13,742,392.61 | | OROLU | 12,110,148.09 | | OROLU ADMIN |  | | OROLU CONSOLIDATED | 12,110,148.09 | | OSOGBO | 13,473,446.45 | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED | 13,473,446.45 | | TOTAL | 372,709,498.14 |   NOTE 62  [EXCESS BANK CHARGES]   |  |  | | --- | --- | | ATAKUMOSA EAST | 696,291.66 | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | 696,291.66 | | ATAKUMOSA WEST | 698,244.85 | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | 698,244.85 | | AYEDAADE | 869,895.80 | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED | 869,895.80 | | AYEDIRE | 768,968.65 | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED | 768,968.65 | | BOLUWADURO | 727,685.62 | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED | 727,685.62 | | BORIPE | 828,798.18 | | BORIPE NORTH |  | | BORIPE CONSOLIDATED | 828,798.18 | | EDE NORTH | 694,656.01 | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | 694,656.01 | | EDE SOUTH | 721,435.94 | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED | 721,435.94 | | EGBEDORE | 709,568.04 | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED | 709,568.04 | | EJIGBO | 805,499.94 | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED | 805,499.94 | | IFE CENTRAL | 852,887.99 | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED | 852,887.99 | | IFE EAST | 690,019.39 | | IFE OOYE |  | | IFE EAST CONSOLIDATED | 690,019.39 | | IFE NORTH EAST LCDA | 295,722.58 | | IFE NORTH | 918,853.71 | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED | 918,853.71 | | IFE SOUTH | 800,955.86 | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED | 800,955.86 | | IFEDAYO | 629,408.13 | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | 629,408.13 | | IFELODUN | 811,051.94 | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED | 811,051.94 | | ILA | 715,053.18 | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED | 715,053.18 | | ILESA EAST | 745,450.69 | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED | 745,450.69 | | ILESA WEST | 789,949.92 | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED | 789,949.92 | | IREPODUN |  | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED | - | | IREWOLE | 845,848.02 | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED | 845,848.02 | | ISOKAN | 767,747.37 | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED | 767,747.37 | | IWO | 944,053.14 | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED | 944,053.14 | | OBOKUN | 782,868.81 | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED | 782,868.81 | | ODO OTIN | 1,031,419.92 | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED | 1,031,419.92 | | OLA-OLUWA | 705,982.88 | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED | 705,982.88 | | OLORUNDA | 853,919.95 | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED | 853,919.95 | | ORIADE | 856,657.93 | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED | 856,657.93 | | OROLU | 754,908.80 | | OROLU ADMIN |  | | OROLU CONSOLIDATED | 754,908.80 | | OSOGBO | 1,621,664.86 | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED | 1,621,664.86 | | TOTAL | 23,935,469.76 |   NOTE 64  [TAX REVENUE]   |  |  | | --- | --- | | ATAKUMOSA EAST | 244,400.00 | | ATAKUMOSA EAST LCDA | 705,600.00 | | ATAKUMOSA EAST CONSOLIDATED | 950,000.00 | | ATAKUMOSA WEST | 830,400.00 | | ATAKUMOSA WEST CENTRAL LCDA | 751,200.00 | | ATAKUMOSA WEST CONSOLIDATED | 1,581,600.00 | | AYEDAADE | 432,571.00 | | AYEDAADE SOUTH | 309,700.00 | | AYEDAADE CONSOLIDATED | 742,271.00 | | AYEDIRE | 12,000.00 | | AYEDIRE SOUTH | 332,750.00 | | AYEDIRE CONSOLIDATED | 344,750.00 | | BOLUWADURO | 185,000.00 | | BOLUWADURO EAST LCDA | 58,400.00 | | BOLUWADURO CONSOLIDATED | 243,400.00 | | BORIPE | 178,900.00 | | BORIPE NORTH | 286,800.00 | | BORIPE CONSOLIDATED | 465,700.00 | | EDE NORTH | 283,000.00 | | EDE NORTH AREA COUNCIL | 261,300.00 | | EDE NORTH CONSOLIDATED | 544,300.00 | | EDE SOUTH | 74,400.00 | | EDE EAST LCDA | 70,950.00 | | EDE SOUTH CONSOLIDATED | 145,350.00 | | EGBEDORE | 83,000.00 | | EGBEDORE SOUTH LCDA | 144,050.00 | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED | 227,050.00 | | EJIGBO | 454,900.00 | | EJIGBO SOUTH LCDA | 456,200.00 | | EJIGBO WEST LCDA | 11,200.00 | | EJIGBO CONSOLIDATED | 922,300.00 | | IFE CENTRAL | 164,400.00 | | IFE CENTRAL WEST LCDA | 190,000.00 | | IFE CENTRAL CONSOLIDATED | 354,400.00 | | IFE EAST | 547,889.40 | | IFE OOYE | 45,800.00 | | IFE EAST CONSOLIDATED | 593,689.40 | | IFE NORTH EAST LCDA | 129,500.00 | | IFE NORTH | 72,300.00 | | IFE NORTH WEST LCDA | 131,350.00 | | IFE NORTH AREA COUNCIL | 36,800.00 | | IFE NORTH CONSOLIDATED | 240,450.00 | | IFE SOUTH | 23,400.00 | | IFE SOUTH LCDA | 128,000.00 | | IFE SOUTH CONSLIDATED | 151,400.00 | | IFEDAYO | 219,770.00 | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | 219,770.00 | | IFELODUN | 64,100.00 | | IFELODUN NORTH LCDA | 135,350.00 | | IFELODUN AREA COUNCIL | 2,800.00 | | IFELODUN CONSOLIDATED | 202,250.00 | | ILA | 41,200.00 | | ILA CENTRAL LCDA | 64,800.00 | | ILA CONSOLIDATED | 106,000.00 | | ILESA EAST | 316,200.00 | | ILESA EAST LCDA | 951,390.00 | | ILESA EAST CONSOLIDATED | 1,267,590.00 | | ILESA WEST | 594,867.28 | | ILESA WEST CENTRAL LCDA | 114,400.00 | | ILESA WEST CONSOLIDATED | 709,267.28 | | IREPODUN | 104,750.00 | | IREPODUN SOUTH LCDA | 27,000.00 | | IREPODUN CONSOLIDATED | 131,750.00 | | IREWOLE |  | | IREWOLE NORTH EAST LCDA | 202,550.00 | | IREWOLE CONSOLIDATED | 202,550.00 | | ISOKAN | 581,322.58 | | ISOKAN SOUTH LCDA | 171,400.00 | | ISOKAN CONSOLIDATED | 752,722.58 | | IWO | 1,902,365.00 | | IWO EAST LCDA | 151,950.00 | | IWO WEST LCDA | 1,118,420.00 | | IWO CONSOLIDATED | 3,172,735.00 | | OBOKUN | 220,600.00 | | OBOKUN EAST LCDA | 25,200.00 | | OBOKUN CONSOLIDATED | 245,800.00 | | ODO OTIN | 557,400.00 | | ODO OTIN NORTH LCDA | 261,350.00 | | ODO OTIN SOUTH LCDA | 591,750.00 | | ODO OTIN CONSOLIDATED | 1,410,500.00 | | OLA-OLUWA |  | | OLA-OLUWA NORTH | 351,925.32 | | OLAOLUWA CONSOLIDATED | 351,925.32 | | OLORUNDA | 33,400.00 | | OLORUNDA NORTH LCDA | 43,200.00 | | OLORUNDA AREA COUNCIL | 121,000.00 | | OLORUNDA CONSOLIDATED | 197,600.00 | | ORIADE | 110,400.00 | | ORIADE SOUTH LCDA | 40,000.00 | | ORIADE CONSOLIDATED | 150,400.00 | | OROLU | 54,600.00 | | OROLU ADMIN | 37,900.00 | | OROLU CONSOLIDATED | 92,500.00 | | OSOGBO | 69,100.00 | | OSOGBO SOUTH LCDA | 99,700.00 | | OSOGBO WEST LCDA | 137,850.00 | | OSOGBO CONSOLIDATED | 306,650.00 | | TOTAL | 17,156,170.58 |   NOTE 65  [NON-TAX REVENUE]   |  |  | | --- | --- | | ATAKUMOSA EAST | 8,909,266.80 | | ATAKUMOSA EAST LCDA | 684,325.00 | | ATAKUMOSA EAST CONSOLIDATED | 9,593,591.80 | | ATAKUMOSA WEST | 6,866,275.00 | | ATAKUMOSA WEST CENTRAL LCDA | 924,029.00 | | ATAKUMOSA WEST CONSOLIDATED | 7,790,304.00 | | AYEDAADE | 9,621,993.20 | | AYEDAADE SOUTH | 2,425,325.00 | | AYEDAADE CONSOLIDATED | 12,047,318.20 | | AYEDIRE | 3,124,119.00 | | AYEDIRE SOUTH | 2,709,648.00 | | AYEDIRE CONSOLIDATED | 5,833,767.00 | | BOLUWADURO | 1,682,315.00 | | BOLUWADURO EAST LCDA | 2,688,055.00 | | BOLUWADURO CONSOLIDATED | 4,370,370.00 | | BORIPE | 5,247,674.00 | | BORIPE NORTH | 4,910,581.15 | | BORIPE CONSOLIDATED | 10,158,255.15 | | EDE NORTH | 5,522,560.00 | | EDE NORTH AREA COUNCIL | 6,624,265.00 | | EDE NORTH CONSOLIDATED | 12,146,825.00 | | EDE SOUTH | 5,248,864.00 | | EDE EAST LCDA | 2,044,625.00 | | EDE SOUTH CONSOLIDATED | 7,293,489.00 | | EGBEDORE | 11,754,532.60 | | EGBEDORE SOUTH LCDA | 6,562,812.00 | | OKINNI ADMIN | 2,707,890.00 | | EGBEDORE CONSOLIDATED | 21,025,234.60 | | EJIGBO | 5,745,895.00 | | EJIGBO SOUTH LCDA | 1,108,400.00 | | EJIGBO WEST LCDA | 260,260.00 | | EJIGBO CONSOLIDATED | 7,114,555.00 | | IFE CENTRAL | 26,457,579.98 | | IFE CENTRAL WEST LCDA | 4,915,255.00 | | IFE CENTRAL CONSOLIDATED | 31,372,834.98 | | IFE EAST | 24,102,170.07 | | IFE OOYE | 2,796,893.50 | | IFE EAST CONSOLIDATED | 26,899,063.57 | | IFE NORTH EAST LCDA | 5,659,257.00 | | IFE NORTH | 4,297,170.00 | | IFE NORTH WEST LCDA | 2,740,549.24 | | IFE NORTH AREA COUNCIL | 144,100.00 | | IFE NORTH CONSOLIDATED | 7,181,819.24 | | IFE SOUTH | 4,987,550.00 | | IFE SOUTH LCDA | 1,265,870.00 | | IFE SOUTH CONSLIDATED | 6,253,420.00 | | IFEDAYO | 509,425.00 | | IFEDAYO AREA COUNCIL | 21,500.00 | | IFEDAYO CONSOLIDATED | 530,925.00 | | IFELODUN | 8,030,371.14 | | IFELODUN NORTH LCDA | 4,571,670.00 | | IFELODUN AREA COUNCIL | 1,110,233.48 | | IFELODUN CONSOLIDATED | 13,712,274.62 | | ILA | 5,048,050.00 | | ILA CENTRAL LCDA | 3,792,947.88 | | ILA CONSOLIDATED | 8,840,997.88 | | ILESA EAST | 15,243,105.00 | | ILESA EAST LCDA | 8,136,930.00 | | ILESA EAST CONSOLIDATED | 23,380,035.00 | | ILESA WEST | 8,934,675.26 | | ILESA WEST CENTRAL LCDA | 6,655,290.00 | | ILESA WEST CONSOLIDATED | 15,589,965.26 | | IREPODUN | 2,523,925.98 | | IREPODUN SOUTH LCDA | 1,612,849.82 | | IREPODUN CONSOLIDATED | 4,136,775.80 | | IREWOLE | 11,876,729.26 | | IREWOLE NORTH EAST LCDA | 1,981,190.00 | | IREWOLE CONSOLIDATED | 13,857,919.26 | | ISOKAN | 2,174,300.00 | | ISOKAN SOUTH LCDA | 2,790,370.00 | | ISOKAN CONSOLIDATED | 4,964,670.00 | | IWO | 7,360,837.28 | | IWO EAST LCDA | 3,873,030.00 | | IWO WEST LCDA | 30,000.00 | | IWO CONSOLIDATED | 11,263,867.28 | | OBOKUN | 2,925,469.00 | | OBOKUN EAST LCDA | 919,731.00 | | OBOKUN CONSOLIDATED | 3,845,200.00 | | ODO OTIN | 4,508,205.00 | | ODO OTIN NORTH LCDA | 7,524,089.60 | | ODO OTIN SOUTH LCDA | 34,523,051.43 | | ODO OTIN CONSOLIDATED | 46,555,346.03 | | OLA-OLUWA | 15,478,910.00 | | OLA-OLUWA NORTH | 1,109,790.00 | | OLAOLUWA CONSOLIDATED | 16,588,700.00 | | OLORUNDA | 11,106,205.00 | | OLORUNDA NORTH LCDA | 18,680,109.20 | | OLORUNDA AREA COUNCIL | 42,000.00 | | OLORUNDA CONSOLIDATED | 29,828,314.20 | | ORIADE | 7,962,426.68 | | ORIADE SOUTH LCDA | 3,449,250.00 | | ORIADE CONSOLIDATED | 11,411,676.68 | | OROLU | 495,065.00 | | OROLU ADMIN | 710,180.00 | | OROLU CONSOLIDATED | 1,205,245.00 | | OSOGBO | 7,953,891.00 | | OSOGBO SOUTH LCDA | 6,848,708.00 | | OSOGBO WEST LCDA | 7,509,278.20 | | OSOGBO CONSOLIDATED | 22,311,877.20 | | TOTAL | 402,763,893.75 |   NOTE 66  [OTHER INCOME]   |  |  | | --- | --- | | ATAKUMOSA EAST | 7,923,000.00 | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | 7,923,000.00 | | ATAKUMOSA WEST |  | | ATAKUMOSA WEST CENTRAL LCDA | 35,491.47 | | ATAKUMOSA WEST CONSOLIDATED | 35,491.47 | | AYEDAADE |  | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED |  | | AYEDIRE |  | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED |  | | BOLUWADURO |  | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED |  | | BORIPE |  | | BORIPE NORTH |  | | BORIPE CONSOLIDATED |  | | EDE NORTH | 874,000.00 | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | 874,000.00 | | EDE SOUTH |  | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED |  | | EGBEDORE |  | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED |  | | EJIGBO |  | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED |  | | IFE CENTRAL |  | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED |  | | IFE EAST |  | | IFE OOYE |  | | IFE EAST CONSOLIDATED |  | | IFE NORTH EAST LCDA |  | | IFE NORTH |  | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED |  | | IFE SOUTH |  | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED |  | | IFEDAYO | 235,816.67 | | IFEDAYO AREA COUNCIL | 650,000.00 | | IFEDAYO CONSOLIDATED | 885,816.67 | | IFELODUN |  | | IFELODUN NORTH LCDA | 13,643,246.07 | | IFELODUN AREA COUNCIL | 159,000.00 | | IFELODUN CONSOLIDATED | 13,802,246.07 | | ILA |  | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED |  | | ILESA EAST |  | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED |  | | ILESA WEST |  | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED |  | | IREPODUN |  | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED |  | | IREWOLE |  | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED |  | | ISOKAN |  | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED |  | | IWO |  | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED |  | | OBOKUN |  | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED |  | | ODO OTIN |  | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED |  | | OLA-OLUWA |  | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED | - | | OLORUNDA |  | | OLORUNDA NORTH LCDA | 30,000.00 | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED | 30,000.00 | | ORIADE |  | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED |  | | OROLU |  | | OROLU ADMIN |  | | OROLU CONSOLIDATED |  | | OSOGBO |  | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED |  | | TOTAL | 23,550,554.21 |   NOTE 67  [SALARIES & WAGES]   |  |  | | --- | --- | | ATAKUMOSA EAST | 690,772,113.80 | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | 690,772,113.80 | | ATAKUMOSA WEST | 674,581,919.91 | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | 674,581,919.91 | | AYEDAADE | 715,042,965.30 | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED | 715,042,965.30 | | AYEDIRE | 670,393,733.05 | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED | 670,393,733.05 | | BOLUWADURO | 642,662,473.95 | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED | 642,662,473.95 | | BORIPE | 710,250,011.39 | | BORIPE NORTH |  | | BORIPE CONSOLIDATED | 710,250,011.39 | | EDE NORTH | 711,691,749.75 | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | 711,691,749.75 | | EDE SOUTH | 712,731,444.72 | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED | 712,731,444.72 | | EGBEDORE | 710,202,381.85 | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED | 710,202,381.85 | | EJIGBO | 730,054,233.01 | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED | 730,054,233.01 | | IFE CENTRAL | 738,097,675.52 | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED | 738,097,675.52 | | IFE EAST | 535,094,683.65 | | IFE OOYE |  | | IFE EAST CONSOLIDATED | 535,094,683.65 | | IFE NORTH EAST LCDA | 281,209,803.82 | | IFE NORTH | 733,455,699.97 | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED | 733,455,699.97 | | IFE SOUTH | 704,192,130.14 | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED | 704,192,130.14 | | IFEDAYO | 662,496,666.16 | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | 662,496,666.16 | | IFELODUN | 815,062,746.77 | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED | 815,062,746.77 | | ILA | 661,605,445.77 | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED | 661,605,445.77 | | ILESA EAST | 712,232,192.19 | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED | 712,232,192.19 | | ILESA WEST | 718,987,361.78 | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED | 718,987,361.78 | | IREPODUN | 728,238,144.88 | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED | 728,238,144.88 | | IREWOLE | 710,039,009.81 | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED | 710,039,009.81 | | ISOKAN | 682,251,746.70 | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED | 682,251,746.70 | | IWO | 762,703,254.34 | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED | 762,703,254.34 | | OBOKUN | 680,158,917.87 | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED | 680,158,917.87 | | ODO OTIN | 873,001,535.06 | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED | 873,001,535.06 | | OLA-OLUWA | 668,726,296.94 | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED | 668,726,296.94 | | OLORUNDA | 817,949,751.89 | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED | 817,949,751.89 | | ORIADE | 694,221,962.95 | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED | 694,221,962.95 | | OROLU | 753,012,013.49 | | OROLU ADMIN |  | | OROLU CONSOLIDATED | 753,012,013.49 | | OSOGBO | 804,937,769.37 | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED | 804,937,769.37 | | TOTAL | 21,706,057,835.80 |   NOTE 68  [OVERHEAD COST]   |  |  | | --- | --- | | ATAKUMOSA EAST | 36,526,596.43 | | ATAKUMOSA EAST LCDA | 5,432,670.00 | | ATAKUMOSA EAST CONSOLIDATED | 41,959,266.43 | | ATAKUMOSA WEST | 47,463,377.93 | | ATAKUMOSA WEST CENTRAL LCDA | 18,350,678.34 | | ATAKUMOSA WEST CONSOLIDATED | 65,814,056.27 | | AYEDAADE | 77,360,883.66 | | AYEDAADE SOUTH | 22,145,491.85 | | AYEDAADE CONSOLIDATED | 99,506,375.51 | | AYEDIRE | 37,303,982.11 | | AYEDIRE SOUTH | 21,048,027.42 | | AYEDIRE CONSOLIDATED | 58,352,009.53 | | BOLUWADURO | 58,180,926.21 | | BOLUWADURO EAST LCDA | 9,437,388.41 | | BOLUWADURO CONSOLIDATED | 67,618,314.62 | | BORIPE | 48,808,894.95 | | BORIPE NORTH | 16,287,774.76 | | BORIPE CONSOLIDATED | 65,096,669.71 | | EDE NORTH | 55,206,420.35 | | EDE NORTH AREA COUNCIL | 20,738,068.96 | | EDE NORTH CONSOLIDATED | 75,944,489.31 | | EDE SOUTH | 32,773,480.83 | | EDE EAST LCDA | 26,019,717.28 | | EDE SOUTH CONSOLIDATED | 58,793,198.11 | | EGBEDORE | 20,811,552.19 | | EGBEDORE SOUTH LCDA | 13,391,668.03 | | OKINNI ADMIN | 2,616,650.75 | | EGBEDORE CONSOLIDATED | 36,819,870.97 | | EJIGBO | 84,332,312.77 | | EJIGBO SOUTH LCDA | 11,066,178.62 | | EJIGBO WEST LCDA | 11,289,000.00 | | EJIGBO CONSOLIDATED | 106,687,491.39 | | IFE CENTRAL | 58,151,299.96 | | IFE CENTRAL WEST LCDA | 11,903,001.00 | | IFE CENTRAL CONSOLIDATED | 70,054,300.96 | | IFE EAST | 62,560,434.63 | | IFE OOYE | 11,979,650.00 | | IFE EAST CONSOLIDATED | 74,540,084.63 | | IFE NORTH EAST LCDA | 4,970,377.88 | | IFE NORTH | 42,508,145.35 | | IFE NORTH WEST LCDA | 12,059,966.47 | | IFE NORTH AREA COUNCIL | 3,924,130.00 | | IFE NORTH CONSOLIDATED | 58,492,241.82 | | IFE SOUTH | 70,483,433.55 | | IFE SOUTH LCDA | 18,468,099.98 | | IFE SOUTH CONSLIDATED | 88,951,533.53 | | IFEDAYO | 27,698,366.07 | | IFEDAYO AREA COUNCIL | 6,776,509.80 | | IFEDAYO CONSOLIDATED | 34,474,875.87 | | IFELODUN | 64,333,188.34 | | IFELODUN NORTH LCDA | 13,597,205.74 | | IFELODUN AREA COUNCIL | 5,106,285.94 | | IFELODUN CONSOLIDATED | 83,036,680.02 | | ILA | 29,656,641.23 | | ILA CENTRAL LCDA | 30,588,112.46 | | ILA CONSOLIDATED | 60,244,753.69 | | ILESA EAST | 62,892,085.22 | | ILESA EAST LCDA | 15,081,419.50 | | ILESA EAST CONSOLIDATED | 77,973,504.72 | | ILESA WEST | 62,985,138.93 | | ILESA WEST CENTRAL LCDA | 2,171,075.20 | | ILESA WEST CONSOLIDATED | 65,156,214.13 | | IREPODUN | 84,509,290.68 | | IREPODUN SOUTH LCDA | 104,789,857.55 | | IREPODUN CONSOLIDATED | 189,299,148.23 | | IREWOLE | 64,826,026.67 | | IREWOLE NORTH EAST LCDA | 342,311.54 | | IREWOLE CONSOLIDATED | 65,168,338.21 | | ISOKAN | 72,744,473.73 | | ISOKAN SOUTH LCDA | 1,675,302.36 | | ISOKAN CONSOLIDATED | 74,419,776.09 | | IWO | 81,491,352.57 | | IWO EAST LCDA | 19,533,670.42 | | IWO WEST LCDA | 14,779,036.46 | | IWO CONSOLIDATED | 115,804,059.45 | | OBOKUN | 67,465,708.94 | | OBOKUN EAST LCDA | 19,911,539.25 | | OBOKUN CONSOLIDATED | 87,377,248.19 | | ODO OTIN | 64,159,442.06 | | ODO OTIN NORTH LCDA | 8,584,293.02 | | ODO OTIN SOUTH LCDA | 43,956,810.23 | | ODO OTIN CONSOLIDATED | 116,700,545.31 | | OLA-OLUWA | 22,025,143.29 | | OLA-OLUWA NORTH | 13,776,126.72 | | OLAOLUWA CONSOLIDATED | 35,801,270.01 | | OLORUNDA | 34,098,130.07 | | OLORUNDA NORTH LCDA | 11,399,988.22 | | OLORUNDA AREA COUNCIL | 3,241,387.24 | | OLORUNDA CONSOLIDATED | 48,739,505.53 | | ORIADE | 156,439,607.04 | | ORIADE SOUTH LCDA | 19,276,092.32 | | ORIADE CONSOLIDATED | 175,715,699.36 | | OROLU | 63,525,729.50 | | OROLU ADMIN | 5,801,979.20 | | OROLU CONSOLIDATED | 69,327,708.70 | | OSOGBO | 27,222,624.68 | | OSOGBO SOUTH LCDA | 934,100.01 | | OSOGBO WEST LCDA | 9,171,531.62 | | OSOGBO CONSOLIDATED | 37,328,256.31 | | TOTAL | 2,310,167,864.49 |   NOTE 69  [ALLOWANCE]   |  |  | | --- | --- | | ATAKUMOSA EAST | 6,125,899.87 | | ATAKUMOSA EAST LCDA | 3,977,600.00 | | ATAKUMOSA EAST CONSOLIDATED | 10,103,499.87 | | ATAKUMOSA WEST | 9,666,161.99 | | ATAKUMOSA WEST CENTRAL LCDA | 3,571,000.00 | | ATAKUMOSA WEST CONSOLIDATED | 13,237,161.99 | | AYEDAADE | 42,712,330.51 | | AYEDAADE SOUTH | 22,410,000.00 | | AYEDAADE CONSOLIDATED | 65,122,330.51 | | AYEDIRE | 24,338,772.59 | | AYEDIRE SOUTH | 29,536,935.67 | | AYEDIRE CONSOLIDATED | 53,875,708.26 | | BOLUWADURO | 31,157,235.35 | | BOLUWADURO EAST LCDA | 10,417,100.00 | | BOLUWADURO CONSOLIDATED | 41,574,335.35 | | BORIPE | 33,075,272.59 | | BORIPE NORTH | 9,049,000.00 | | BORIPE CONSOLIDATED | 42,124,272.59 | | EDE NORTH | 11,699,372.59 | | EDE NORTH AREA COUNCIL | 20,924,273.24 | | EDE NORTH CONSOLIDATED | 32,623,645.83 | | EDE SOUTH | 9,518,272.59 | | EDE EAST LCDA | 11,868,582.45 | | EDE SOUTH CONSOLIDATED | 21,386,855.04 | | EGBEDORE | 2,643,772.59 | | EGBEDORE SOUTH LCDA | 28,030,535.95 | | OKINNI ADMIN | 8,840,540.00 | | EGBEDORE CONSOLIDATED | 39,514,848.54 | | EJIGBO | 9,104,772.59 | | EJIGBO SOUTH LCDA | 12,444,871.38 | | EJIGBO WEST LCDA | 18,360,000.00 | | EJIGBO CONSOLIDATED | 39,909,643.97 | | IFE CENTRAL | 31,826,772.59 | | IFE CENTRAL WEST LCDA | 24,841,500.00 | | IFE CENTRAL CONSOLIDATED | 56,668,272.59 | | IFE EAST | 112,318,133.16 | | IFE OOYE | 5,021,700.00 | | IFE EAST CONSOLIDATED | 117,339,833.16 | | IFE NORTH EAST LCDA | 6,799,071.48 | | IFE NORTH | 28,944,772.59 | | IFE NORTH WEST LCDA | 22,308,699.20 | | IFE NORTH AREA COUNCIL | 15,727,000.00 | | IFE NORTH CONSOLIDATED | 66,980,471.79 | | IFE SOUTH | 42,479,133.37 | | IFE SOUTH LCDA | 5,988,100.00 | | IFE SOUTH CONSLIDATED | 48,467,233.37 | | IFEDAYO | 2,538,772.59 | | IFEDAYO AREA COUNCIL | 5,947,938.20 | | IFEDAYO CONSOLIDATED | 8,486,710.79 | | IFELODUN | 27,318,703.97 | | IFELODUN NORTH LCDA | 51,447,614.97 | | IFELODUN AREA COUNCIL | 8,876,000.00 | | IFELODUN CONSOLIDATED | 87,642,318.94 | | ILA | 20,656,772.59 | | ILA CENTRAL LCDA | 20,685,940.00 | | ILA CONSOLIDATED | 41,342,712.59 | | ILESA EAST | 34,677,272.59 | | ILESA EAST LCDA | 18,952,914.00 | | ILESA EAST CONSOLIDATED | 53,630,186.59 | | ILESA WEST | 60,812,345.09 | | ILESA WEST CENTRAL LCDA | 2,805,933.00 | | ILESA WEST CONSOLIDATED | 63,618,278.09 | | IREPODUN | 25,858,772.59 | | IREPODUN SOUTH LCDA | 27,715,285.32 | | IREPODUN CONSOLIDATED | 53,574,057.91 | | IREWOLE | 41,540,894.09 | | IREWOLE NORTH EAST LCDA | 24,685,392.71 | | IREWOLE CONSOLIDATED | 66,226,286.80 | | ISOKAN | 87,958,176.85 | | ISOKAN SOUTH LCDA | 2,876,000.00 | | ISOKAN CONSOLIDATED | 90,834,176.85 | | IWO | 60,444,457.36 | | IWO EAST LCDA | 9,013,314.07 | | IWO WEST LCDA | 30,486,625.00 | | IWO CONSOLIDATED | 99,944,396.43 | | OBOKUN | 30,804,402.01 | | OBOKUN EAST LCDA | 23,569,270.51 | | OBOKUN CONSOLIDATED | 54,373,672.52 | | ODO OTIN | 31,022,272.59 | | ODO OTIN NORTH LCDA | 34,970,743.70 | | ODO OTIN SOUTH LCDA | 28,727,072.81 | | ODO OTIN CONSOLIDATED | 94,720,089.10 | | OLA-OLUWA | 11,265,895.13 | | OLA-OLUWA NORTH | 4,044,000.00 | | OLAOLUWA CONSOLIDATED | 15,309,895.13 | | OLORUNDA | 21,990,740.49 | | OLORUNDA NORTH LCDA | 35,543,316.00 | | OLORUNDA AREA COUNCIL | 6,438,500.00 | | OLORUNDA CONSOLIDATED | 63,972,556.49 | | ORIADE | 108,409,236.84 | | ORIADE SOUTH LCDA | 26,622,524.46 | | ORIADE CONSOLIDATED | 135,031,761.30 | | OROLU | 538,772.59 | | OROLU ADMIN | 14,217,250.00 | | OROLU CONSOLIDATED | 14,756,022.59 | | OSOGBO | 47,522,406.51 | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED | 47,522,406.51 | | TOTAL | 1,646,712,712.97 |   NOTE 70  [SOCIAL BENEFITS]   |  |  | | --- | --- | | ATAKUMOSA EAST | 51,837,578.07 | | ATAKUMOSA EAST LCDA | 2,629,250.00 | | ATAKUMOSA EAST CONSOLIDATED | 54,466,828.07 | | ATAKUMOSA WEST | 3,237,200.00 | | ATAKUMOSA WEST CENTRAL LCDA | 1,727,000.00 | | ATAKUMOSA WEST CONSOLIDATED | 4,964,200.00 | | AYEDAADE | 11,382,505.70 | | AYEDAADE SOUTH | 3,298,000.00 | | AYEDAADE CONSOLIDATED | 14,680,505.70 | | AYEDIRE | 958,500.00 | | AYEDIRE SOUTH | 709,000.00 | | AYEDIRE CONSOLIDATED | 1,667,500.00 | | BOLUWADURO | 4,695,540.97 | | BOLUWADURO EAST LCDA | 4,652,500.00 | | BOLUWADURO CONSOLIDATED | 9,348,040.97 | | BORIPE | 1,539,400.00 | | BORIPE NORTH | 3,144,000.00 | | BORIPE CONSOLIDATED | 4,683,400.00 | | EDE NORTH | 16,044,836.77 | | EDE NORTH AREA COUNCIL | 150,000.00 | | EDE NORTH CONSOLIDATED | 16,194,836.77 | | EDE SOUTH | 1,151,500.00 | | EDE EAST LCDA | 1,474,500.00 | | EDE SOUTH CONSOLIDATED | 2,626,000.00 | | EGBEDORE | 970,000.00 | | EGBEDORE SOUTH LCDA | 1,612,000.00 | | OKINNI ADMIN | 614,000.00 | | EGBEDORE CONSOLIDATED | 3,196,000.00 | | EJIGBO | 4,240,000.00 | | EJIGBO SOUTH LCDA | 6,910,500.00 | | EJIGBO WEST LCDA | 774,000.00 | | EJIGBO CONSOLIDATED | 11,924,500.00 | | IFE CENTRAL | 4,216,000.00 | | IFE CENTRAL WEST LCDA | 3,040,300.00 | | IFE CENTRAL CONSOLIDATED | 7,256,300.00 | | IFE EAST | 7,953,730.00 | | IFE OOYE | 2,002,000.00 | | IFE EAST CONSOLIDATED | 9,955,730.00 | | IFE NORTH EAST LCDA | 1,300,000.00 | | IFE NORTH | 5,216,000.00 | | IFE NORTH WEST LCDA | 10,260,000.00 | | IFE NORTH AREA COUNCIL | 555,000.00 | | IFE NORTH CONSOLIDATED | 16,031,000.00 | | IFE SOUTH | 600,000.00 | | IFE SOUTH LCDA | 841,500.00 | | IFE SOUTH CONSLIDATED | 1,441,500.00 | | IFEDAYO | 8,751,120.00 | | IFEDAYO AREA COUNCIL | 3,071,000.00 | | IFEDAYO CONSOLIDATED | 11,822,120.00 | | IFELODUN | 1,584,355.00 | | IFELODUN NORTH LCDA | 1,396,960.00 | | IFELODUN AREA COUNCIL | 347,000.00 | | IFELODUN CONSOLIDATED | 3,328,315.00 | | ILA | 5,739,000.00 | | ILA CENTRAL LCDA | 9,737,060.00 | | ILA CONSOLIDATED | 15,476,060.00 | | ILESA EAST | 750,000.00 | | ILESA EAST LCDA | 2,575,918.61 | | ILESA EAST CONSOLIDATED | 3,325,918.61 | | ILESA WEST | 4,359,000.00 | | ILESA WEST CENTRAL LCDA | 847,504.46 | | ILESA WEST CONSOLIDATED | 5,206,504.46 | | IREPODUN | 8,233,000.00 | | IREPODUN SOUTH LCDA | 6,234,500.00 | | IREPODUN CONSOLIDATED | 14,467,500.00 | | IREWOLE | 6,867,025.28 | | IREWOLE NORTH EAST LCDA | 5,841,290.00 | | IREWOLE CONSOLIDATED | 12,708,315.28 | | ISOKAN | 3,300,000.00 | | ISOKAN SOUTH LCDA | 18,903,200.00 | | ISOKAN CONSOLIDATED | 22,203,200.00 | | IWO | 3,369,000.00 | | IWO EAST LCDA | 1,669,100.00 | | IWO WEST LCDA | 150,000.00 | | IWO CONSOLIDATED | 5,188,100.00 | | OBOKUN | 12,264,470.50 | | OBOKUN EAST LCDA | 10,210,910.19 | | OBOKUN CONSOLIDATED | 22,475,380.69 | | ODO OTIN | 9,314,850.00 | | ODO OTIN NORTH LCDA | 368,000.00 | | ODO OTIN SOUTH LCDA | 140,000.00 | | ODO OTIN CONSOLIDATED | 9,822,850.00 | | OLA-OLUWA | 533,000.00 | | OLA-OLUWA NORTH | 474,000.00 | | OLAOLUWA CONSOLIDATED | 1,007,000.00 | | OLORUNDA | 6,756,850.00 | | OLORUNDA NORTH LCDA | 7,905,330.48 | | OLORUNDA AREA COUNCIL | 1,780,000.00 | | OLORUNDA CONSOLIDATED | 16,442,180.48 | | ORIADE | 90,178,109.40 | | ORIADE SOUTH LCDA | 11,915,000.00 | | ORIADE CONSOLIDATED | 102,093,109.40 | | OROLU | 4,097,000.00 | | OROLU ADMIN | 3,090,000.00 | | OROLU CONSOLIDATED | 7,187,000.00 | | OSOGBO | 1,631,800.00 | | OSOGBO SOUTH LCDA | 150,000.00 | | OSOGBO WEST LCDA | 20,000.00 | | OSOGBO CONSOLIDATED | 1,801,800.00 | | TOTAL | 414,291,695.43 |   NOTE 71  [SOCIAL CONTRIBUTION]   |  |  | | --- | --- | | ATAKUMOSA EAST | 84,042,260.81 | | ATAKUMOSA EAST LCDA | 29,341,254.38 | | ATAKUMOSA EAST CONSOLIDATED | 113,383,515.19 | | ATAKUMOSA WEST | 95,219,646.95 | | ATAKUMOSA WEST CENTRAL LCDA | 11,789,281.93 | | ATAKUMOSA WEST CONSOLIDATED | 107,008,928.88 | | AYEDAADE | 103,845,624.02 | | AYEDAADE SOUTH | 23,262,898.65 | | AYEDAADE CONSOLIDATED | 127,108,522.67 | | AYEDIRE | 80,778,839.91 | | AYEDIRE SOUTH | 39,590,090.11 | | AYEDIRE CONSOLIDATED | 120,368,930.02 | | BOLUWADURO | 106,315,568.44 | | BOLUWADURO EAST LCDA | 34,734,978.91 | | BOLUWADURO CONSOLIDATED | 141,050,547.35 | | BORIPE | 136,006,016.84 | | BORIPE NORTH | 36,766,568.65 | | BORIPE CONSOLIDATED | 172,772,585.49 | | EDE NORTH | 64,387,115.55 | | EDE NORTH AREA COUNCIL | 31,757,463.13 | | EDE NORTH CONSOLIDATED | 96,144,578.68 | | EDE SOUTH | 34,091,155.15 | | EDE EAST LCDA | 6,478,900.00 | | EDE SOUTH CONSOLIDATED | 40,570,055.15 | | EGBEDORE | 42,278,353.77 | | EGBEDORE SOUTH LCDA | 4,450,000.00 | | OKINNI ADMIN | 6,986,173.58 | | EGBEDORE CONSOLIDATED | 53,714,527.35 | | EJIGBO | 141,983,604.62 | | EJIGBO SOUTH LCDA | 41,336,915.47 | | EJIGBO WEST LCDA | 42,991,842.15 | | EJIGBO CONSOLIDATED | 226,312,362.24 | | IFE CENTRAL | 188,563,510.85 | | IFE CENTRAL WEST LCDA | 3,931,421.60 | | IFE CENTRAL CONSOLIDATED | 192,494,932.45 | | IFE EAST | 784,277,676.70 | | IFE OOYE | 25,639,481.38 | | IFE EAST CONSOLIDATED | 809,917,158.08 | | IFE NORTH EAST LCDA | 9,578,200.14 | | IFE NORTH | 191,928,305.69 | | IFE NORTH WEST LCDA | 69,921,199.20 | | IFE NORTH AREA COUNCIL | 34,189,984.80 | | IFE NORTH CONSOLIDATED | 296,039,489.69 | | IFE SOUTH | 122,226,072.42 | | IFE SOUTH LCDA | 44,888,000.00 | | IFE SOUTH CONSLIDATED | 167,114,072.42 | | IFEDAYO | 39,332,492.48 | | IFEDAYO AREA COUNCIL | 4,277,327.11 | | IFEDAYO CONSOLIDATED | 43,609,819.59 | | IFELODUN | 17,412,570.01 | | IFELODUN NORTH LCDA | 19,376,491.72 | | IFELODUN AREA COUNCIL | 6,016,500.00 | | IFELODUN CONSOLIDATED | 42,805,561.73 | | ILA | 9,127,618.95 | | ILA CENTRAL LCDA | 24,324,810.96 | | ILA CONSOLIDATED | 33,452,429.91 | | ILESA EAST | 19,091,989.70 | | ILESA EAST LCDA | 12,734,968.94 | | ILESA EAST CONSOLIDATED | 31,826,958.64 | | ILESA WEST | 94,610,308.85 | | ILESA WEST CENTRAL LCDA | 5,850,002.36 | | ILESA WEST CONSOLIDATED | 100,460,311.21 | | IREPODUN | 16,427,705.99 | | IREPODUN SOUTH LCDA | 32,972,676.85 | | IREPODUN CONSOLIDATED | 49,400,382.84 | | IREWOLE | 135,906,882.55 | | IREWOLE NORTH EAST LCDA | 23,131,324.52 | | IREWOLE CONSOLIDATED | 159,038,207.07 | | ISOKAN | 89,084,252.59 | | ISOKAN SOUTH LCDA | 41,434,000.00 | | ISOKAN CONSOLIDATED | 130,518,252.59 | | IWO | 165,921,422.67 | | IWO EAST LCDA | 40,204,584.62 | | IWO WEST LCDA | 10,493,846.13 | | IWO CONSOLIDATED | 216,619,853.42 | | OBOKUN | 120,105,990.35 | | OBOKUN EAST LCDA | 22,769,091.50 | | OBOKUN CONSOLIDATED | 142,875,081.85 | | ODO OTIN | 238,389,766.67 | | ODO OTIN NORTH LCDA | 34,043,145.00 | | ODO OTIN SOUTH LCDA | 29,946,499.50 | | ODO OTIN CONSOLIDATED | 302,379,411.17 | | OLA-OLUWA | 78,637,424.72 | | OLA-OLUWA NORTH | 9,475,499.97 | | OLAOLUWA CONSOLIDATED | 88,112,924.69 | | OLORUNDA | 255,570,049.91 | | OLORUNDA NORTH LCDA | 33,036,836.00 | | OLORUNDA AREA COUNCIL | 26,513,887.43 | | OLORUNDA CONSOLIDATED | 315,120,773.34 | | ORIADE | 209,040,608.18 | | ORIADE SOUTH LCDA | 23,187,500.00 | | ORIADE CONSOLIDATED | 232,228,108.18 | | OROLU | 56,829,411.65 | | OROLU ADMIN | 11,029,556.76 | | OROLU CONSOLIDATED | 67,858,968.41 | | OSOGBO | 53,266,886.40 | | OSOGBO SOUTH LCDA | 37,802,484.37 | | OSOGBO WEST LCDA | 44,055,248.69 | | OSOGBO CONSOLIDATED | 135,124,619.46 | | TOTAL | 4,765,010,069.90 |   NOTE 72  [INVENTORIES]   |  |  | | --- | --- | | ATAKUMOSA EAST |  | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | - | | ATAKUMOSA WEST |  | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | - | | AYEDAADE | 18,830,981.39 | | AYEDAADE SOUTH | 1,280,750.00 | | AYEDAADE CONSOLIDATED | 20,111,731.39 | | AYEDIRE | 105,000.00 | | AYEDIRE SOUTH | 17,000.00 | | AYEDIRE CONSOLIDATED | 122,000.00 | | BOLUWADURO | 505,000.00 | | BOLUWADURO EAST LCDA | 100,000.00 | | BOLUWADURO CONSOLIDATED | 605,000.00 | | BORIPE |  | | BORIPE NORTH | 371,000.00 | | BORIPE CONSOLIDATED | 371,000.00 | | EDE NORTH |  | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | - | | EDE SOUTH | 29,560,166.65 | | EDE EAST LCDA | 4,022,900.00 | | EDE SOUTH CONSOLIDATED | 33,583,066.65 | | EGBEDORE | 2,355,668.66 | | EGBEDORE SOUTH LCDA | 4,523,000.00 | | OKINNI ADMIN | 535,000.00 | | EGBEDORE CONSOLIDATED | 7,413,668.66 | | EJIGBO |  | | EJIGBO SOUTH LCDA | 771,000.00 | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED | 771,000.00 | | IFE CENTRAL | 300,000.00 | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED | 300,000.00 | | IFE EAST | 117,000.00 | | IFE OOYE | 258,000.00 | | IFE EAST CONSOLIDATED | 375,000.00 | | IFE NORTH EAST LCDA | 593,390.00 | | IFE NORTH | 175,000.00 | | IFE NORTH WEST LCDA | 24,000.00 | | IFE NORTH AREA COUNCIL | 614,000.00 | | IFE NORTH CONSOLIDATED | 813,000.00 | | IFE SOUTH | 28,299,999.99 | | IFE SOUTH LCDA | 7,780,000.00 | | IFE SOUTH CONSLIDATED | 36,079,999.99 | | IFEDAYO | 34,090,500.00 | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | 34,090,500.00 | | IFELODUN |  | | IFELODUN NORTH LCDA | 88,230.00 | | IFELODUN AREA COUNCIL | 2,239,200.00 | | IFELODUN CONSOLIDATED | 2,327,430.00 | | ILA | 1,145,000.00 | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED | 1,145,000.00 | | ILESA EAST | 1,748,300.00 | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED | 1,748,300.00 | | ILESA WEST | 602,688.65 | | ILESA WEST CENTRAL LCDA | - | | ILESA WEST CONSOLIDATED | 602,688.65 | | IREPODUN |  | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED | - | | IREWOLE |  | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED | - | | ISOKAN | 240,000.00 | | ISOKAN SOUTH LCDA | 1,150,000.00 | | ISOKAN CONSOLIDATED | 1,390,000.00 | | IWO | 35,631,119.32 | | IWO EAST LCDA | 5,680,000.00 | | IWO WEST LCDA | 6,699,000.00 | | IWO CONSOLIDATED | 48,010,119.32 | | OBOKUN |  | | OBOKUN EAST LCDA | 110,000.00 | | OBOKUN CONSOLIDATED | 110,000.00 | | ODO OTIN |  | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED | - | | OLA-OLUWA | 10,334,000.00 | | OLA-OLUWA NORTH | 9,255,000.00 | | OLAOLUWA CONSOLIDATED | 19,589,000.00 | | OLORUNDA | 311,000.00 | | OLORUNDA NORTH LCDA | 85,000.00 | | OLORUNDA AREA COUNCIL | 50,000.00 | | OLORUNDA CONSOLIDATED | 446,000.00 | | ORIADE |  | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED | - | | OROLU |  | | OROLU ADMIN |  | | OROLU CONSOLIDATED | - | | OSOGBO | 742,500.00 | | OSOGBO SOUTH LCDA | 3,984,400.00 | | OSOGBO WEST LCDA | 5,966,000.00 | | OSOGBO CONSOLIDATED | 10,692,900.00 | | TOTAL | 221,290,794.66 |   NOTE 73  [TAX EXPENSES]  Tax Expenses NIL  NOTE 74  [REVENUE REFUNDED]   |  |  | | --- | --- | | ATAKUMOSA EAST |  | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | **-** | | ATAKUMOSA WEST |  | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | **-** | | AYEDAADE |  | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED |  | | AYEDIRE |  | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED |  | | BOLUWADURO |  | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED |  | | BORIPE |  | | BORIPE NORTH |  | | BORIPE CONSOLIDATED |  | | EDE NORTH |  | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED |  | | EDE SOUTH |  | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED |  | | EGBEDORE |  | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED |  | | EJIGBO |  | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED |  | | IFE CENTRAL |  | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED |  | | IFE EAST |  | | IFE OOYE |  | | IFE EAST CONSOLIDATED |  | | IFE NORTH EAST LCDA |  | | IFE NORTH |  | | IFE NORTH WEST LCDA | 300,000.00 | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED | 300,000.00 | | IFE SOUTH |  | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED |  | | IFEDAYO |  | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED |  | | IFELODUN |  | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED |  | | ILA |  | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED |  | | ILESA EAST |  | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED |  | | ILESA WEST |  | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED |  | | IREPODUN |  | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED |  | | IREWOLE |  | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED |  | | ISOKAN |  | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED |  | | IWO |  | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED |  | | OBOKUN |  | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED |  | | ODO OTIN |  | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED |  | | OLA-OLUWA |  | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED |  | | OLORUNDA |  | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED |  | | ORIADE |  | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED |  | | OROLU |  | | OROLU ADMIN |  | | OROLU CONSOLIDATED |  | | OSOGBO |  | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED |  | | TOTAL | 300,000.00 |   NOTE 75  [STABILISATION FUND]   |  |  | | --- | --- | | ATAKUMOSA EAST |  | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | - | | ATAKUMOSA WEST |  | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | - | | AYEDAADE |  | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED | - | | AYEDIRE |  | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED | - | | BOLUWADURO |  | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED | - | | BORIPE |  | | BORIPE NORTH |  | | BORIPE CONSOLIDATED | - | | EDE NORTH |  | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | - | | EDE SOUTH |  | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED | - | | EGBEDORE |  | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED | - | | EJIGBO |  | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED | - | | IFE CENTRAL |  | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED | - | | IFE EAST |  | | IFE OOYE |  | | IFE EAST CONSOLIDATED | - | | IFE NORTH EAST LCDA |  | | IFE NORTH | 32,949,480.19 | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED | 32,949,480.19 | | IFE SOUTH |  | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED | - | | IFEDAYO |  | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | - | | IFELODUN |  | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED | - | | ILA | 29,641,494.02 | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED | 29,641,494.02 | | ILESA EAST | 32,949,480.19 | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED | 32,949,480.19 | | ILESA WEST |  | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED | - | | IREPODUN |  | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED | - | | IREWOLE |  | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED | - | | ISOKAN |  | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED | - | | IWO |  | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED | - | | OBOKUN |  | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED | - | | ODO OTIN | 32,949,480.19 | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED | 32,949,480.19 | | OLA-OLUWA |  | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED | - | | OLORUNDA |  | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED | - | | ORIADE |  | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED | - | | OROLU |  | | OROLU ADMIN |  | | OROLU CONSOLIDATED | - | | OSOGBO |  | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED | - | | TOTAL | 128,489,934.59 |   NOTE 76  [TRANSFER TO LCDA]  Transfer to LCDA NIL  NOTE 77  [AUDIT FEE]  Audit Fee NIL  NOTE 78  [TRANSFER TO OTHER AGENCIES]   |  |  | | --- | --- | | ATAKUMOSA EAST | 437,381,241.17 | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | 437,381,241.17 | | ATAKUMOSA WEST | 462,996,749.18 | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | 462,996,749.18 | | AYEDAADE | 523,430,563.43 | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED | 523,430,563.43 | | AYEDIRE | 504,381,568.03 | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED | 504,381,568.03 | | BOLUWADURO | 405,779,466.64 | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED | 405,779,466.64 | | BORIPE | 509,718,586.61 | | BORIPE NORTH |  | | BORIPE CONSOLIDATED | 509,718,586.61 | | EDE NORTH | 416,654,139.39 | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | 416,654,139.39 | | EDE SOUTH | 444,230,925.84 | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED | 444,230,925.84 | | EGBEDORE | 439,412,342.88 | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED | 439,412,342.88 | | EJIGBO | 465,716,369.94 | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED | 465,716,369.94 | | IFE CENTRAL | 548,595,197.77 | | IFE CENTRAL WEST LCDA | 1,231,047.01 | | IFE CENTRAL CONSOLIDATED | 549,826,244.78 | | IFE EAST | 501,152,977.51 | | IFE OOYE |  | | IFE EAST CONSOLIDATED | 501,152,977.51 | | IFE NORTH EAST LCDA | 133,720,881.37 | | IFE NORTH | 502,430,489.15 | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED | 502,430,489.15 | | IFE SOUTH | 460,366,752.84 | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED | 460,366,752.84 | | IFEDAYO | 355,443,703.93 | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | 355,443,703.93 | | IFELODUN | 499,880,574.82 | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED | 499,880,574.82 | | ILA | 479,687,038.81 | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED | 479,687,038.81 | | ILESA EAST | 493,585,112.82 | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED | 493,585,112.82 | | ILESA WEST | 484,474,197.24 | | ILESA WEST CENTRAL LCDA | 211,833.00 | | ILESA WEST CONSOLIDATED | 484,686,030.24 | | IREPODUN | 531,121,956.34 | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED | 531,121,956.34 | | IREWOLE | 484,475,486.83 | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED | 484,475,486.83 | | ISOKAN | 416,813,745.57 | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED | 416,813,745.57 | | IWO | 487,199,355.08 | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED | 487,199,355.08 | | OBOKUN | 474,085,065.47 | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED | 474,085,065.47 | | ODO OTIN | 486,698,219.16 | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED | 486,698,219.16 | | OLA-OLUWA | 475,693,452.59 | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED | 475,693,452.59 | | OLORUNDA | 494,090,632.74 | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED | 494,090,632.74 | | ORIADE | 456,812,600.26 | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED | 456,812,600.26 | | OROLU | 368,482,233.89 | | OROLU ADMIN |  | | OROLU CONSOLIDATED | 368,482,233.89 | | OSOGBO | 532,370,521.46 | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED | 532,370,521.46 | | TOTAL | 14,278,325,028.77 |   NOTE 79  [PROCEED FROM DISPOSAL OF ASSETS]   |  |  | | --- | --- | | ATAKUMOSA EAST | 911,000.00 | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | 911,000.00 | | ATAKUMOSA WEST |  | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | - | | AYEDAADE |  | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED | - | | AYEDIRE |  | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED | - | | BOLUWADURO |  | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED | - | | BORIPE |  | | BORIPE NORTH |  | | BORIPE CONSOLIDATED | - | | EDE NORTH |  | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | - | | EDE SOUTH |  | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED | - | | EGBEDORE |  | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED | - | | EJIGBO |  | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED | - | | IFE CENTRAL |  | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED | - | | IFE EAST |  | | IFE OOYE |  | | IFE EAST CONSOLIDATED | - | | IFE NORTH EAST LCDA |  | | IFE NORTH |  | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED | - | | IFE SOUTH |  | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED | - | | IFEDAYO |  | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | - | | IFELODUN |  | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED | - | | ILA |  | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED | - | | ILESA EAST |  | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED | - | | ILESA WEST |  | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED | - | | IREPODUN |  | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED | - | | IREWOLE |  | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED | - | | ISOKAN |  | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED | - | | IWO |  | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED | - | | OBOKUN |  | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED | - | | ODO OTIN |  | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED | - | | OLA-OLUWA |  | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED | - | | OLORUNDA |  | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED | - | | ORIADE |  | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED | - | | OROLU |  | | OROLU ADMIN |  | | OROLU CONSOLIDATED | - | | OSOGBO |  | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED | - | | TOTAL | 911,000.00 |   NOTE 80  [ADMINISTRATIVE SECTOR]   |  |  | | --- | --- | | ATAKUMOSA EAST | - | | ATAKUMOSA EAST LCDA | - | | ATAKUMOSA EAST CONSOLIDATED | - | | ATAKUMOSA WEST | - | | ATAKUMOSA WEST CENTRAL LCDA | - | | ATAKUMOSA WEST CONSOLIDATED | - | | AYEDAADE | - | | AYEDAADE SOUTH | - | | AYEDAADE CONSOLIDATED | - | | AYEDIRE | 8,818,500.00 | | AYEDIRE SOUTH | 3,860,000.00 | | AYEDIRE CONSOLIDATED | 12,678,500.00 | | BOLUWADURO | - | | BOLUWADURO EAST LCDA | - | | BOLUWADURO CONSOLIDATED | - | | BORIPE | - | | BORIPE NORTH | - | | BORIPE CONSOLIDATED | - | | EDE NORTH | - | | EDE NORTH AREA COUNCIL | - | | EDE NORTH CONSOLIDATED | - | | EDE SOUTH | 4,000,000.00 | | EDE EAST LCDA | 1,250,000.00 | | EDE SOUTH CONSOLIDATED | 5,250,000.00 | | EGBEDORE | 3,700,000.00 | | EGBEDORE SOUTH LCDA | 200,000.00 | | OKINNI ADMIN | 578,000.00 | | EGBEDORE CONSOLIDATED | 4,478,000.00 | | EJIGBO | 7,949,000.00 | | EJIGBO SOUTH LCDA | 606,050.00 | | EJIGBO WEST LCDA | 430,000.00 | | EJIGBO CONSOLIDATED | 8,985,050.00 | | IFE CENTRAL | 15,137,816.44 | | IFE CENTRAL WEST LCDA | - | | IFE CENTRAL CONSOLIDATED | 15,137,816.44 | | IFE EAST | - | | IFE OOYE | - | | IFE EAST CONSOLIDATED | - | | IFE NORTH EAST LCDA | - | | IFE NORTH | - | | IFE NORTH WEST LCDA | 2,500,000.00 | | IFE NORTH AREA COUNCIL | 200,000.00 | | IFE NORTH CONSOLIDATED | 2,700,000.00 | | IFE SOUTH | 4,466,000.00 | | IFE SOUTH LCDA | - | | IFE SOUTH CONSLIDATED | 4,466,000.00 | | IFEDAYO | - | | IFEDAYO AREA COUNCIL | - | | IFEDAYO CONSOLIDATED | - | | IFELODUN | - | | IFELODUN NORTH LCDA | - | | IFELODUN AREA COUNCIL | - | | IFELODUN CONSOLIDATED | - | | ILA | - | | ILA CENTRAL LCDA | - | | ILA CONSOLIDATED | - | | ILESA EAST | 9,674,150.00 | | ILESA EAST LCDA | - | | ILESA EAST CONSOLIDATED | 9,674,150.00 | | ILESA WEST | 250,000.00 | | ILESA WEST CENTRAL LCDA | 37,030,000.00 | | ILESA WEST CONSOLIDATED | 37,280,000.00 | | IREPODUN | - | | IREPODUN SOUTH LCDA | - | | IREPODUN CONSOLIDATED | - | | IREWOLE | - | | IREWOLE NORTH EAST LCDA | - | | IREWOLE CONSOLIDATED | - | | ISOKAN | - | | ISOKAN SOUTH LCDA | - | | ISOKAN CONSOLIDATED | - | | IWO | - | | IWO EAST LCDA | - | | IWO WEST LCDA | - | | IWO CONSOLIDATED | - | | OBOKUN | 14,910,000.00 | | OBOKUN EAST LCDA | - | | OBOKUN CONSOLIDATED | 14,910,000.00 | | ODO OTIN | - | | ODO OTIN NORTH LCDA | - | | ODO OTIN SOUTH LCDA | - | | ODO OTIN CONSOLIDATED | - | | OLA-OLUWA | - | | OLA-OLUWA NORTH | 1,974,400.00 | | OLAOLUWA CONSOLIDATED | 1,974,400.00 | | OLORUNDA | - | | OLORUNDA NORTH LCDA | - | | OLORUNDA AREA COUNCIL | - | | OLORUNDA CONSOLIDATED | - | | ORIADE | - | | ORIADE SOUTH LCDA | 8,475,000.00 | | ORIADE CONSOLIDATED | 8,475,000.00 | | OROLU | - | | OROLU ADMIN | - | | OROLU CONSOLIDATED | - | | OSOGBO | - | | OSOGBO SOUTH LCDA | - | | OSOGBO WEST LCDA | - | | OSOGBO CONSOLIDATED | - | | TOTAL | 126,008,916.44 |   NOTE 81  [ECONOMIC SECTOR]   |  |  | | --- | --- | | ATAKUMOSA EAST | 18,220,000.00 | | ATAKUMOSA EAST LCDA | 9,706,000.00 | | ATAKUMOSA EAST CONSOLIDATED | 27,926,000.00 | | ATAKUMOSA WEST | 20,918,000.00 | | ATAKUMOSA WEST CENTRAL LCDA | 7,270,000.00 | | ATAKUMOSA WEST CONSOLIDATED | 28,188,000.00 | | AYEDAADE | 4,293,000.00 | | AYEDAADE SOUTH | 4,070,000.00 | | AYEDAADE CONSOLIDATED | 8,363,000.00 | | AYEDIRE | 8,660,016.67 | | AYEDIRE SOUTH | 1,744,000.00 | | AYEDIRE CONSOLIDATED | 10,404,016.67 | | BOLUWADURO | 4,122,500.00 | | BOLUWADURO EAST LCDA | 25,750,000.00 | | BOLUWADURO CONSOLIDATED | 29,872,500.00 | | BORIPE | 34,477,512.00 | | BORIPE NORTH | 1,725,000.00 | | BORIPE CONSOLIDATED | 36,202,512.00 | | EDE NORTH | 4,450,000.00 | | EDE NORTH AREA COUNCIL | - | | EDE NORTH CONSOLIDATED | 4,450,000.00 | | EDE SOUTH | 3,988,000.00 | | EDE EAST LCDA | 1,000,000.00 | | EDE SOUTH CONSOLIDATED | 4,988,000.00 | | EGBEDORE | 8,330,320.00 | | EGBEDORE SOUTH LCDA | 1,707,500.00 | | OKINNI ADMIN | - | | EGBEDORE CONSOLIDATED | 10,037,820.00 | | EJIGBO | 4,000,000.00 | | EJIGBO SOUTH LCDA | - | | EJIGBO WEST LCDA | - | | EJIGBO CONSOLIDATED | 4,000,000.00 | | IFE CENTRAL | - | | IFE CENTRAL WEST LCDA | 7,474,700.00 | | IFE CENTRAL CONSOLIDATED | 7,474,700.00 | | IFE EAST | 18,323,000.00 | | IFE OOYE | 4,917,600.00 | | IFE EAST CONSOLIDATED | 23,240,600.00 | | IFE NORTH EAST LCDA | 1,210,500.00 | | IFE NORTH | 12,585,000.00 | | IFE NORTH WEST LCDA | 11,751,000.00 | | IFE NORTH AREA COUNCIL | 1,150,000.00 | | IFE NORTH CONSOLIDATED | 25,486,000.00 | | IFE SOUTH | 5,150,000.00 | | IFE SOUTH LCDA | 1,550,000.00 | | IFE SOUTH CONSLIDATED | 6,700,000.00 | | IFEDAYO | 23,120,151.94 | | IFEDAYO AREA COUNCIL | - | | IFEDAYO CONSOLIDATED | 23,120,151.94 | | IFELODUN | - | | IFELODUN NORTH LCDA | 850,500.00 | | IFELODUN AREA COUNCIL | - | | IFELODUN CONSOLIDATED | 850,500.00 | | ILA | 24,000,000.00 | | ILA CENTRAL LCDA | 1,600,000.00 | | ILA CONSOLIDATED | 25,600,000.00 | | ILESA EAST | 11,500,000.00 | | ILESA EAST LCDA | 25,840,452.50 | | ILESA EAST CONSOLIDATED | 37,340,452.50 | | ILESA WEST | 10,270,000.00 | | ILESA WEST CENTRAL LCDA | 3,400,000.00 | | ILESA WEST CONSOLIDATED | 13,670,000.00 | | IREPODUN | 8,240,000.00 | | IREPODUN SOUTH LCDA | 6,591,500.00 | | IREPODUN CONSOLIDATED | 14,831,500.00 | | IREWOLE | 38,674,800.59 | | IREWOLE NORTH EAST LCDA | 5,620,000.00 | | IREWOLE CONSOLIDATED | 44,294,800.59 | | ISOKAN | 5,620,000.00 | | ISOKAN SOUTH LCDA | 12,161,500.00 | | ISOKAN CONSOLIDATED | 17,781,500.00 | | IWO | 5,487,000.00 | | IWO EAST LCDA | 570,000.00 | | IWO WEST LCDA | 2,000,000.00 | | IWO CONSOLIDATED | 8,057,000.00 | | OBOKUN | 9,658,333.33 | | OBOKUN EAST LCDA | - | | OBOKUN CONSOLIDATED | 9,658,333.33 | | ODO OTIN | 16,128,000.00 | | ODO OTIN NORTH LCDA | - | | ODO OTIN SOUTH LCDA | - | | ODO OTIN CONSOLIDATED | 16,128,000.00 | | OLA-OLUWA | 21,956,800.00 | | OLA-OLUWA NORTH | 3,015,000.00 | | OLAOLUWA CONSOLIDATED | 24,971,800.00 | | OLORUNDA | 10,500,500.00 | | OLORUNDA NORTH LCDA | 1,410,000.00 | | OLORUNDA AREA COUNCIL | - | | OLORUNDA CONSOLIDATED | 11,910,500.00 | | ORIADE | 33,210,000.00 | | ORIADE SOUTH LCDA | 4,130,000.00 | | ORIADE CONSOLIDATED | 37,340,000.00 | | OROLU | 115,579,192.47 | | OROLU ADMIN | 2,783,200.00 | | OROLU CONSOLIDATED | 118,362,392.47 | | OSOGBO | 8,220,000.00 | | OSOGBO SOUTH LCDA | - | | OSOGBO WEST LCDA | - | | OSOGBO CONSOLIDATED | 8,220,000.00 | | TOTAL | 640,680,579.50 |   NOTE 82  [BANK OVERDRAFT]   |  |  | | --- | --- | | ATAKUMOSA EAST |  | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | - | | ATAKUMOSA WEST |  | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | - | | AYEDAADE |  | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED | - | | AYEDIRE |  | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED | - | | BOLUWADURO |  | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED | - | | BORIPE | 30,000,000.00 | | BORIPE NORTH |  | | BORIPE CONSOLIDATED | 30,000,000.00 | | EDE NORTH |  | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | - | | EDE SOUTH |  | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED | - | | EGBEDORE |  | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED | - | | EJIGBO |  | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED | - | | IFE CENTRAL |  | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED | - | | IFE EAST |  | | IFE OOYE |  | | IFE EAST CONSOLIDATED | - | | IFE NORTH EAST LCDA |  | | IFE NORTH |  | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED | - | | IFE SOUTH |  | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED | - | | IFEDAYO |  | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | - | | IFELODUN |  | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED | - | | ILA |  | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED | - | | ILESA EAST | 35,000,000.00 | | ILESA EAST LCDA | 19,250,000.00 | | ILESA EAST CONSOLIDATED | 54,250,000.00 | | ILESA WEST |  | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED | - | | IREPODUN |  | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED | - | | IREWOLE |  | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED | - | | ISOKAN |  | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED | - | | IWO |  | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED | - | | OBOKUN |  | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED | - | | ODO OTIN |  | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED | - | | OLA-OLUWA |  | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED | - | | OLORUNDA |  | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED | - | | ORIADE |  | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED | - | | OROLU |  | | OROLU ADMIN |  | | OROLU CONSOLIDATED | - | | OSOGBO |  | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED | - | | TOTAL | 84,250,000.00 |   NOTE 83  [SOFT LOAN]   |  |  | | --- | --- | | ATAKUMOSA EAST | 33,004,787.48 | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | 33,004,787.48 | | ATAKUMOSA WEST |  | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | - | | AYEDAADE |  | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED |  | | AYEDIRE |  | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED |  | | BOLUWADURO |  | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED |  | | BORIPE |  | | BORIPE NORTH |  | | BORIPE CONSOLIDATED |  | | EDE NORTH |  | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED |  | | EDE SOUTH |  | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED |  | | EGBEDORE |  | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED |  | | EJIGBO |  | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED |  | | IFE CENTRAL |  | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED |  | | IFE EAST |  | | IFE OOYE |  | | IFE EAST CONSOLIDATED |  | | IFE NORTH EAST LCDA |  | | IFE NORTH |  | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED |  | | IFE SOUTH |  | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED |  | | IFEDAYO |  | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED |  | | IFELODUN |  | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED |  | | ILA |  | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED |  | | ILESA EAST |  | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED |  | | ILESA WEST |  | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED |  | | IREPODUN |  | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED |  | | IREWOLE |  | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED |  | | ISOKAN |  | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED |  | | IWO |  | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED |  | | OBOKUN |  | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED |  | | ODO OTIN |  | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED |  | | OLA-OLUWA |  | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED |  | | OLORUNDA |  | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED |  | | ORIADE |  | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED |  | | OROLU |  | | OROLU ADMIN |  | | OROLU CONSOLIDATED |  | | OSOGBO |  | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED |  | | TOTAL | 33,004,787.48 |   NOTE 84  [BAIL-OUT REPAYMENT]   |  |  | | --- | --- | | ATAKUMOSA EAST | 16,405,729.08 | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | 16,405,729.08 | | ATAKUMOSA WEST | 13,671,440.90 | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | 13,671,440.90 | | AYEDAADE | 13,671,440.90 | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED | 13,671,440.90 | | AYEDIRE | 13,671,440.90 | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED | 13,671,440.90 | | BOLUWADURO | 13,671,440.90 | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED | 13,671,440.90 | | BORIPE | 13,671,440.90 | | BORIPE NORTH |  | | BORIPE CONSOLIDATED | 13,671,440.90 | | EDE NORTH | 13,671,440.90 | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | 13,671,440.90 | | EDE SOUTH | 13,671,440.90 | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED | 13,671,440.90 | | EGBEDORE | 13,671,440.90 | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED | 13,671,440.90 | | EJIGBO | 13,671,440.90 | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED | 13,671,440.90 | | IFE CENTRAL | 13,971,440.90 | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED | 13,971,440.90 | | IFE EAST |  | | IFE OOYE |  | | IFE EAST CONSOLIDATED | - | | IFE NORTH EAST LCDA | 4,101,432.25 | | IFE NORTH | 13,671,440.90 | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED | 13,671,440.90 | | IFE SOUTH | 13,671,440.90 | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED | 13,671,440.90 | | IFEDAYO | 13,671,440.90 | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | 13,671,440.90 | | IFELODUN | 2,734,288.18 | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED | 2,734,288.18 | | ILA |  | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED | - | | ILESA EAST | 13,671,440.90 | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED | 13,671,440.90 | | ILESA WEST | 13,661,440.90 | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED | 13,661,440.90 | | IREPODUN | 13,671,440.90 | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED | 13,671,440.90 | | IREWOLE | 13,671,440.90 | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED | 13,671,440.90 | | ISOKAN | 13,671,440.90 | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED | 13,671,440.90 | | IWO | 13,671,440.90 | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED | 13,671,440.90 | | OBOKUN | 13,671,440.90 | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED | 13,671,440.90 | | ODO OTIN | 13,671,440.90 | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED | 13,671,440.90 | | OLA-OLUWA | 13,671,440.90 | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED | 13,671,440.90 | | OLORUNDA | 13,671,440.90 | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED | 13,671,440.90 | | ORIADE | 13,671,440.90 | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED | 13,671,440.90 | | OROLU |  | | OROLU ADMIN |  | | OROLU CONSOLIDATED | - | | OSOGBO | 13,671,440.90 | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED | 13,671,440.90 | | TOTAL | 365,317,472.01 |   NOTE 85  [10KM ROAD]   |  |  | | --- | --- | | ATAKUMOSA EAST | 23,077,820.40 | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | 23,077,820.40 | | ATAKUMOSA WEST | 28,274,679.12 | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | 28,274,679.12 | | AYEDAADE | 27,885,706.83 | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED | 27,885,706.83 | | AYEDIRE | 18,327,270.16 | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED | 18,327,270.16 | | BOLUWADURO | 24,829,571.12 | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED | 24,829,571.12 | | BORIPE | 19,900,869.04 | | BORIPE NORTH |  | | BORIPE CONSOLIDATED | 19,900,869.04 | | EDE NORTH | 24,250,815.84 | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | 24,250,815.84 | | EDE SOUTH | 30,491,874.75 | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED | 30,491,874.75 | | EGBEDORE | 32,297,928.00 | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED | 32,297,928.00 | | EJIGBO | 28,865,202.16 | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED | 28,865,202.16 | | IFE CENTRAL | 26,407,797.36 | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED | 26,407,797.36 | | IFE EAST |  | | IFE OOYE |  | | IFE EAST CONSOLIDATED | - | | IFE NORTH EAST LCDA | 7,403,042.48 | | IFE NORTH | 18,542,968.88 | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED | 18,542,968.88 | | IFE SOUTH | 19,504,963.28 | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED | 19,504,963.28 | | IFEDAYO | 23,236,261.52 | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | 23,236,261.52 | | IFELODUN | 21,728,289.20 | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED | 21,728,289.20 | | ILA |  | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED | - | | ILESA EAST | 27,441,124.16 | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED | 27,441,124.16 | | ILESA WEST | 28,370,395.44 | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED | 28,370,395.44 | | IREPODUN | 26,136,236.40 | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED | 26,136,236.40 | | IREWOLE | 23,704,252.16 | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED | 23,704,252.16 | | ISOKAN | 30,332,019.68 | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED | 30,332,019.68 | | IWO | 28,370,842.72 | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED | 28,370,842.72 | | OBOKUN | 20,569,187.60 | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED | 20,569,187.60 | | ODO OTIN | 21,064,074.32 | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED | 21,064,074.32 | | OLA-OLUWA | 23,693,456.64 | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED | 23,693,456.64 | | OLORUNDA | 23,879,616.48 | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED | 23,879,616.48 | | ORIADE | 21,694,463.68 | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED | 21,694,463.68 | | OROLU | 24,544,812.32 | | OROLU ADMIN |  | | OROLU CONSOLIDATED | 24,544,812.32 | | OSOGBO | 24,359,282.48 | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED | 24,359,282.48 | | TOTAL | 699,184,824.22 |   NOTE 86  [WATER PROJECT]   |  |  | | --- | --- | | ATAKUMOSA EAST |  | | ATAKUMOSA EAST LCDA | |  | | ATAKUMOSA EAST CONSOLIDATED | | - | | ATAKUMOSA WEST | |  | | ATAKUMOSA WEST CENTRAL LCDA | |  | | ATAKUMOSA WEST CONSOLIDATED | | - | | AYEDAADE | |  | | AYEDAADE SOUTH | |  | | AYEDAADE CONSOLIDATED | | - | | AYEDIRE | |  | | AYEDIRE SOUTH | |  | | AYEDIRE CONSOLIDATED | | - | | BOLUWADURO | |  | | BOLUWADURO EAST LCDA | |  | | BOLUWADURO CONSOLIDATED | | - | | BORIPE | |  | | BORIPE NORTH | |  | | BORIPE CONSOLIDATED | | - | | EDE NORTH | |  | | EDE NORTH AREA COUNCIL | |  | | EDE NORTH CONSOLIDATED | | - | | EDE SOUTH | |  | | EDE EAST LCDA | |  | | EDE SOUTH CONSOLIDATED | | - | | EGBEDORE | |  | | EGBEDORE SOUTH LCDA | |  | | OKINNI ADMIN | |  | | EGBEDORE CONSOLIDATED | | - | | EJIGBO | |  | | EJIGBO SOUTH LCDA | |  | | EJIGBO WEST LCDA | |  | | EJIGBO CONSOLIDATED | | - | | IFE CENTRAL | |  | | IFE CENTRAL WEST LCDA | |  | | IFE CENTRAL CONSOLIDATED | | - | | IFE EAST | |  | | IFE OOYE | |  | | IFE EAST CONSOLIDATED | | - | | IFE NORTH EAST LCDA | |  | | IFE NORTH | |  | | IFE NORTH WEST LCDA | |  | | IFE NORTH AREA COUNCIL | |  | | IFE NORTH CONSOLIDATED | | - | | IFE SOUTH | |  | | IFE SOUTH LCDA | |  | | IFE SOUTH CONSLIDATED | | - | | IFEDAYO | |  | | IFEDAYO AREA COUNCIL | |  | | IFEDAYO CONSOLIDATED | | - | | IFELODUN | |  | | IFELODUN NORTH LCDA | |  | | IFELODUN AREA COUNCIL | |  | | IFELODUN CONSOLIDATED | | - | | ILA | |  | | ILA CENTRAL LCDA | |  | | ILA CONSOLIDATED | | - | | ILESA EAST | |  | | ILESA EAST LCDA | |  | | ILESA EAST CONSOLIDATED | | - | | ILESA WEST | | 2,121,521.68 | | ILESA WEST CENTRAL LCDA | |  | | ILESA WEST CONSOLIDATED | | 2,121,521.68 | | IREPODUN | |  | | IREPODUN SOUTH LCDA | |  | | IREPODUN CONSOLIDATED | | - | | IREWOLE | |  | | IREWOLE NORTH EAST LCDA | |  | | IREWOLE CONSOLIDATED | | - | | ISOKAN | |  | | ISOKAN SOUTH LCDA | |  | | ISOKAN CONSOLIDATED | | - | | IWO | |  | | IWO EAST LCDA | |  | | IWO WEST LCDA | |  | | IWO CONSOLIDATED | | - | | OBOKUN | |  | | OBOKUN EAST LCDA | |  | | OBOKUN CONSOLIDATED | | - | | ODO OTIN | |  | | ODO OTIN NORTH LCDA | |  | | ODO OTIN SOUTH LCDA | |  | | ODO OTIN CONSOLIDATED | | - | | OLA-OLUWA | |  | | OLA-OLUWA NORTH | |  | | OLAOLUWA CONSOLIDATED | | - | | OLORUNDA | |  | | OLORUNDA NORTH LCDA | |  | | OLORUNDA AREA COUNCIL | |  | | OLORUNDA CONSOLIDATED | | - | | ORIADE | |  | | ORIADE SOUTH LCDA | |  | | ORIADE CONSOLIDATED | | - | | OROLU | |  | | OROLU ADMIN | |  | | OROLU CONSOLIDATED | | - | | OSOGBO | |  | | OSOGBO SOUTH LCDA | |  | | OSOGBO WEST LCDA | |  | | OSOGBO CONSOLIDATED | | - | | TOTAL | | 2,121,521.68 |   NOTE 87  [ ENVIRONMENTAL LOAN]   |  |  | | --- | --- | | ATAKUMOSA EAST | 3,886,086.72 | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | 3,886,086.72 | | ATAKUMOSA WEST | 3,886,086.72 | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | 3,886,086.72 | | AYEDAADE | 3,886,086.72 | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED | 3,886,086.72 | | AYEDIRE | 8,395,060.40 | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED | 8,395,060.40 | | BOLUWADURO | 3,886,086.72 | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED | 3,886,086.72 | | BORIPE | 3,886,086.72 | | BORIPE NORTH |  | | BORIPE CONSOLIDATED | 3,886,086.72 | | EDE NORTH | 3,886,086.70 | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | 3,886,086.70 | | EDE SOUTH | 4,371,847.56 | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED | 4,371,847.56 | | EGBEDORE | 3,886,086.72 | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED | 3,886,086.72 | | EJIGBO | 3,886,086.72 | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED | 3,886,086.72 | | IFE CENTRAL | 3,886,086.72 | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED | 3,886,086.72 | | IFE EAST |  | | IFE OOYE |  | | IFE EAST CONSOLIDATED | - | | IFE NORTH EAST LCDA | 1,165,826.88 | | IFE NORTH | 3,886,086.72 | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED | 3,886,086.72 | | IFE SOUTH | 3,886,086.72 | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED | 3,886,086.72 | | IFEDAYO | 3,886,086.72 | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | 3,886,086.72 | | IFELODUN | 4,857,608.40 | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED | 4,857,608.40 | | ILA |  | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED | - | | ILESA EAST | 3,886,086.72 | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED | 3,886,086.72 | | ILESA WEST | 3,866,086.72 | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED | 3,866,086.72 | | IREPODUN | 3,886,086.72 | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED | 3,886,086.72 | | IREWOLE | 3,886,086.72 | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED | 3,886,086.72 | | ISOKAN | 3,886,086.72 | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED | 3,886,086.72 | | IWO | 3,886,086.72 | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED | 3,886,086.72 | | OBOKUN | 3,886,086.72 | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED | 3,886,086.72 | | ODO OTIN | 3,886,086.72 | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED | 3,886,086.72 | | OLA-OLUWA | 3,886,086.72 | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED | 3,886,086.72 | | OLORUNDA | 3,886,086.72 | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED | 3,886,086.72 | | ORIADE | 3,886,086.72 | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED | 3,886,086.72 | | OROLU | 3,886,086.72 | | OROLU ADMIN |  | | OROLU CONSOLIDATED | 3,886,086.72 | | OSOGBO | 44,642,032.40 | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED | 44,642,032.40 | | TOTAL | 156,678,456.90 |   NOTE 88  [LOAN REPAYMENT (INHERITED)]   |  |  | | --- | --- | | ATAKUMOSA EAST |  | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | - | | ATAKUMOSA WEST |  | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | - | | AYEDAADE |  | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED | - | | AYEDIRE |  | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED | - | | BOLUWADURO |  | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED | - | | BORIPE | 28,815,931.62 | | BORIPE NORTH |  | | BORIPE CONSOLIDATED | 28,815,931.62 | | EDE NORTH |  | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | - | | EDE SOUTH |  | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED | - | | EGBEDORE |  | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED | - | | EJIGBO |  | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED | - | | IFE CENTRAL |  | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED | - | | IFE EAST | 82,875,582.86 | | IFE OOYE |  | | IFE EAST CONSOLIDATED | 82,875,582.86 | | IFE NORTH EAST LCDA |  | | IFE NORTH |  | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED | - | | IFE SOUTH |  | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED | - | | IFEDAYO |  | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | - | | IFELODUN |  | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED | - | | ILA |  | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED | - | | ILESA EAST |  | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED | - | | ILESA WEST |  | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED | - | | IREPODUN |  | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED | - | | IREWOLE |  | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED | - | | ISOKAN |  | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED | - | | IWO |  | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED | - | | OBOKUN |  | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED | - | | ODO OTIN |  | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED | - | | OLA-OLUWA |  | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED | - | | OLORUNDA |  | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED | - | | ORIADE |  | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED | - | | OROLU |  | | OROLU ADMIN |  | | OROLU CONSOLIDATED | - | | OSOGBO |  | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED | - | | TOTAL | 111,691,514.48 |   NOTE 89  [BANK LOAN]   |  |  | | --- | --- | | ATAKUMOSA EAST | 16,502,398.74 | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | 16,502,398.74 | | ATAKUMOSA WEST |  | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | - | | AYEDAADE |  | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED | - | | AYEDIRE |  | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED | - | | BOLUWADURO |  | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED | - | | BORIPE |  | | BORIPE NORTH |  | | BORIPE CONSOLIDATED | - | | EDE NORTH |  | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | - | | EDE SOUTH |  | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED | - | | EGBEDORE |  | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED | - | | EJIGBO |  | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED | - | | IFE CENTRAL |  | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED | - | | IFE EAST |  | | IFE OOYE |  | | IFE EAST CONSOLIDATED | - | | IFE NORTH EAST LCDA |  | | IFE NORTH |  | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED | - | | IFE SOUTH |  | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED | - | | IFEDAYO |  | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | - | | IFELODUN |  | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED | - | | ILA | 20,000,000.00 | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED | 20,000,000.00 | | ILESA EAST | 16,043,998.75 | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED | 16,043,998.75 | | ILESA WEST |  | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED | - | | IREPODUN |  | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED | - | | IREWOLE |  | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED | - | | ISOKAN |  | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED | - | | IWO |  | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED | - | | OBOKUN |  | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED | - | | ODO OTIN |  | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED | - | | OLA-OLUWA |  | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED | - | | OLORUNDA |  | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED | - | | ORIADE | 4,173,000.00 | | ORIADE SOUTH LCDA | 2,247,000.00 | | ORIADE CONSOLIDATED | 6,420,000.00 | | OROLU |  | | OROLU ADMIN |  | | OROLU CONSOLIDATED | - | | OSOGBO |  | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED | - | | TOTAL | 58,966,397.49 |   NOTE 90  [INTERVENTION LOAN]   |  |  | | --- | --- | | ATAKUMOSA EAST | 7,189,473.28 | | ATAKUMOSA EAST LCDA |  | | ATAKUMOSA EAST CONSOLIDATED | 7,189,473.28 | | ATAKUMOSA WEST | 4,862,936.40 | | ATAKUMOSA WEST CENTRAL LCDA |  | | ATAKUMOSA WEST CONSOLIDATED | 4,862,936.40 | | AYEDAADE | 64,104,110.82 | | AYEDAADE SOUTH |  | | AYEDAADE CONSOLIDATED | 64,104,110.82 | | AYEDIRE | 3,886,086.72 | | AYEDIRE SOUTH |  | | AYEDIRE CONSOLIDATED | 3,886,086.72 | | BOLUWADURO | 3,937,850.32 | | BOLUWADURO EAST LCDA |  | | BOLUWADURO CONSOLIDATED | 3,937,850.32 | | BORIPE | 20,288,243.04 | | BORIPE NORTH |  | | BORIPE CONSOLIDATED | 20,288,243.04 | | EDE NORTH | 2,953,884.64 | | EDE NORTH AREA COUNCIL |  | | EDE NORTH CONSOLIDATED | 2,953,884.64 | | EDE SOUTH | 14,269,347.54 | | EDE EAST LCDA |  | | EDE SOUTH CONSOLIDATED | 14,269,347.54 | | EGBEDORE | 28,816,246.72 | | EGBEDORE SOUTH LCDA |  | | OKINNI ADMIN |  | | EGBEDORE CONSOLIDATED | 28,816,246.72 | | EJIGBO | 12,875,507.92 | | EJIGBO SOUTH LCDA |  | | EJIGBO WEST LCDA |  | | EJIGBO CONSOLIDATED | 12,875,507.92 | | IFE CENTRAL | 20,445,998.16 | | IFE CENTRAL WEST LCDA |  | | IFE CENTRAL CONSOLIDATED | 20,445,998.16 | | IFE EAST |  | | IFE OOYE |  | | IFE EAST CONSOLIDATED | - | | IFE NORTH EAST LCDA | 9,169,198.40 | | IFE NORTH | 25,106,244.72 | | IFE NORTH WEST LCDA |  | | IFE NORTH AREA COUNCIL |  | | IFE NORTH CONSOLIDATED | 25,106,244.72 | | IFE SOUTH | 16,894,746.00 | | IFE SOUTH LCDA |  | | IFE SOUTH CONSLIDATED | 16,894,746.00 | | IFEDAYO | 4,536,839.04 | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | 4,536,839.04 | | IFELODUN | 3,981,960.10 | | IFELODUN NORTH LCDA |  | | IFELODUN AREA COUNCIL |  | | IFELODUN CONSOLIDATED | 3,981,960.10 | | ILA |  | | ILA CENTRAL LCDA |  | | ILA CONSOLIDATED | - | | ILESA EAST | 22,630,652.16 | | ILESA EAST LCDA |  | | ILESA EAST CONSOLIDATED | 22,630,652.16 | | ILESA WEST | 8,969,122.16 | | ILESA WEST CENTRAL LCDA |  | | ILESA WEST CONSOLIDATED | 8,969,122.16 | | IREPODUN | 2,814,791.12 | | IREPODUN SOUTH LCDA |  | | IREPODUN CONSOLIDATED | 2,814,791.12 | | IREWOLE | 19,777,922.48 | | IREWOLE NORTH EAST LCDA |  | | IREWOLE CONSOLIDATED | 19,777,922.48 | | ISOKAN | 6,971,912.88 | | ISOKAN SOUTH LCDA |  | | ISOKAN CONSOLIDATED | 6,971,912.88 | | IWO | 44,015,426.32 | | IWO EAST LCDA |  | | IWO WEST LCDA |  | | IWO CONSOLIDATED | 44,015,426.32 | | OBOKUN | 17,746,375.76 | | OBOKUN EAST LCDA |  | | OBOKUN CONSOLIDATED | 17,746,375.76 | | ODO OTIN | 1,181,291.52 | | ODO OTIN NORTH LCDA |  | | ODO OTIN SOUTH LCDA |  | | ODO OTIN CONSOLIDATED | 1,181,291.52 | | OLA-OLUWA | 9,078,826.80 | | OLA-OLUWA NORTH |  | | OLAOLUWA CONSOLIDATED | 9,078,826.80 | | OLORUNDA | 13,532,582.16 | | OLORUNDA NORTH LCDA |  | | OLORUNDA AREA COUNCIL |  | | OLORUNDA CONSOLIDATED | 13,532,582.16 | | ORIADE | 23,173,918.32 | | ORIADE SOUTH LCDA |  | | ORIADE CONSOLIDATED | 23,173,918.32 | | OROLU | 5,736,945.12 | | OROLU ADMIN |  | | OROLU CONSOLIDATED | 5,736,945.12 | | OSOGBO | 3,886,086.72 | | OSOGBO SOUTH LCDA |  | | OSOGBO WEST LCDA |  | | OSOGBO CONSOLIDATED | 3,886,086.72 | | TOTAL | 422,834,527.34 |   NOTE 91  [ NET CASHFLOW FROM FINANCING ACTIVITIES]   |  |  | | --- | --- | | ATAKUMOSA EAST | (34,056,720.74) | | ATAKUMOSA EAST LCDA | - | | ATAKUMOSA EAST CONSOLIDATED | (34,056,720.74) | | ATAKUMOSA WEST | (50,695,143.14) | | ATAKUMOSA WEST CENTRAL LCDA | - | | ATAKUMOSA WEST CONSOLIDATED | (50,695,143.14) | | AYEDAADE | (109,547,345.27) | | AYEDAADE SOUTH | - | | AYEDAADE CONSOLIDATED | (109,547,345.27) | | AYEDIRE | (44,279,858.18) | | AYEDIRE SOUTH | - | | AYEDIRE CONSOLIDATED | (44,279,858.18) | | BOLUWADURO | (46,324,949.06) | | BOLUWADURO EAST LCDA | - | | BOLUWADURO CONSOLIDATED | (46,324,949.06) | | BORIPE | (56,562,571.32) | | BORIPE NORTH | - | | BORIPE CONSOLIDATED | (56,562,571.32) | | EDE NORTH | (44,762,228.08) | | EDE NORTH AREA COUNCIL | - | | EDE NORTH CONSOLIDATED | (44,762,228.08) | | EDE SOUTH | (62,804,510.75) | | EDE EAST LCDA | - | | EDE SOUTH CONSOLIDATED | (62,804,510.75) | | EGBEDORE | (78,671,702.34) | | EGBEDORE SOUTH LCDA | - | | OKINNI ADMIN | - | | EGBEDORE CONSOLIDATED | (78,671,702.34) | | EJIGBO | (59,298,237.70) | | EJIGBO SOUTH LCDA | - | | EJIGBO WEST LCDA | - | | EJIGBO CONSOLIDATED | (59,298,237.70) | | IFE CENTRAL | (64,711,323.14) | | IFE CENTRAL WEST LCDA | - | | IFE CENTRAL CONSOLIDATED | (64,711,323.14) | | IFE EAST | (82,875,582.86) | | IFE OOYE | - | | IFE EAST CONSOLIDATED | (82,875,582.86) | | IFE NORTH EAST LCDA | (21,839,500.01) | | IFE NORTH | (61,206,741.22) | | IFE NORTH WEST LCDA | - | | IFE NORTH AREA COUNCIL | - | | IFE NORTH CONSOLIDATED | (61,206,741.22) | | IFE SOUTH | (53,957,236.90) | | IFE SOUTH LCDA | - | | IFE SOUTH CONSLIDATED | (53,957,236.90) | | IFEDAYO | (45,330,628.18) | | IFEDAYO AREA COUNCIL |  | | IFEDAYO CONSOLIDATED | (45,330,628.18) | | IFELODUN | (33,302,145.88) | | IFELODUN NORTH LCDA | - | | IFELODUN AREA COUNCIL | - | | IFELODUN CONSOLIDATED | (33,302,145.88) | | ILA | (20,000,000.00) | | ILA CENTRAL LCDA | - | | ILA CONSOLIDATED | (20,000,000.00) | | ILESA EAST | (48,673,302.69) | | ILESA EAST LCDA | 19,250,000.00 | | ILESA EAST CONSOLIDATED | (29,423,302.69) | | ILESA WEST | (56,988,566.90) | | ILESA WEST CENTRAL LCDA | - | | ILESA WEST CONSOLIDATED | (56,988,566.90) | | IREPODUN | (46,508,555.14) | | IREPODUN SOUTH LCDA | - | | IREPODUN CONSOLIDATED | (46,508,555.14) | | IREWOLE | (61,039,702.26) | | IREWOLE NORTH EAST LCDA | - | | IREWOLE CONSOLIDATED | (61,039,702.26) | | ISOKAN | (54,861,460.18) | | ISOKAN SOUTH LCDA | (6,000,000.00) | | ISOKAN CONSOLIDATED | (60,861,460.18) | | IWO | (89,943,796.66) | | IWO EAST LCDA | - | | IWO WEST LCDA | - | | IWO CONSOLIDATED | (89,943,796.66) | | OBOKUN | (55,873,090.98) | | OBOKUN EAST LCDA | - | | OBOKUN CONSOLIDATED | (55,873,090.98) | | ODO OTIN | (39,802,893.46) | | ODO OTIN NORTH LCDA | - | | ODO OTIN SOUTH LCDA | - | | ODO OTIN CONSOLIDATED | (39,802,893.46) | | OLA-OLUWA | (50,329,811.06) | | OLA-OLUWA NORTH | - | | OLAOLUWA CONSOLIDATED | (50,329,811.06) | | OLORUNDA | (54,969,726.26) | | OLORUNDA NORTH LCDA | - | | OLORUNDA AREA COUNCIL | - | | OLORUNDA CONSOLIDATED | (54,969,726.26) | | ORIADE | (66,598,909.62) | | ORIADE SOUTH LCDA | (2,247,000.00) | | ORIADE CONSOLIDATED | (68,845,909.62) | | OROLU | (34,167,844.16) | | OROLU ADMIN | - | | OROLU CONSOLIDATED | (34,167,844.16) | | OSOGBO | (86,558,842.50) | | OSOGBO SOUTH LCDA | - | | OSOGBO WEST LCDA | - | | OSOGBO CONSOLIDATED | (86,558,842.50) | | TOTAL | (1,705,539,926.64) |   NOTE 92  [CASH & CASH EQUIVALENT]   |  |  | | --- | --- | | ATAKUMOSA EAST | 5,531,319.18 | | ATAKUMOSA EAST LCDA | 3,574,682.11 | | ATAKUMOSA EAST CONSOLIDATED | 9,106,001.29 | | ATAKUMOSA WEST | 5,497,411.43 | | ATAKUMOSA WEST CENTRAL LCDA | 3,827,432.51 | | ATAKUMOSA WEST CONSOLIDATED | 9,324,843.94 | | AYEDAADE | 3,040,107.84 | | AYEDAADE SOUTH | 1,351,013.84 | | AYEDAADE CONSOLIDATED | 4,391,121.68 | | AYEDIRE | 6,039,503.46 | | AYEDIRE SOUTH | 2,475,972.73 | | AYEDIRE CONSOLIDATED | 8,515,476.19 | | BOLUWADURO | 4,092,067.86 | | BOLUWADURO EAST LCDA | 1,938,369.52 | | BOLUWADURO CONSOLIDATED | 6,030,437.38 | | BORIPE | 5,284,814.30 | | BORIPE NORTH | 3,992,202.76 | | BORIPE CONSOLIDATED | 9,277,017.06 | | EDE NORTH | 6,988,487.16 | | EDE NORTH AREA COUNCIL | 2,184,920.50 | | EDE NORTH CONSOLIDATED | 9,173,407.66 | | EDE SOUTH | 14,607,936.23 | | EDE EAST LCDA | 2,512,409.45 | | EDE SOUTH CONSOLIDATED | 17,120,345.68 | | EGBEDORE | 10,884,047.59 | | EGBEDORE SOUTH LCDA | 3,207,204.79 | | OKINNI ADMIN | 1,894,300.51 | | EGBEDORE CONSOLIDATED | 15,985,552.89 | | EJIGBO | 8,439,774.69 | | EJIGBO SOUTH LCDA | 2,521,126.62 | | EJIGBO WEST LCDA | 1,596,278.23 | | EJIGBO CONSOLIDATED | 12,557,179.54 | | IFE CENTRAL | 7,306,497.75 | | IFE CENTRAL WEST LCDA | 4,809,750.07 | | IFE CENTRAL CONSOLIDATED | 12,116,247.82 | | IFE EAST | 3,716,357.54 | | IFE OOYE | 3,207,932.69 | | IFE EAST CONSOLIDATED | 6,924,290.23 | | IFE NORTH EAST LCDA | 4,605,918.59 | | IFE NORTH | 11,379,918.44 | | IFE NORTH WEST LCDA | 4,890,486.01 | | IFE NORTH AREA COUNCIL | 2,468,927.16 | | IFE NORTH CONSOLIDATED | 18,739,331.61 | | IFE SOUTH | 6,565,820.33 | | IFE SOUTH LCDA | 5,241,628.14 | | IFE SOUTH CONSLIDATED | 11,807,448.47 | | IFEDAYO | 7,965,472.65 | | IFEDAYO AREA COUNCIL | 1,669,933.95 | | IFEDAYO CONSOLIDATED | 9,635,406.60 | | IFELODUN | 5,959,984.40 | | IFELODUN NORTH LCDA | 3,168,953.66 | | IFELODUN AREA COUNCIL | 2,760,136.95 | | IFELODUN CONSOLIDATED | 11,889,075.01 | | ILA | 17,766,580.20 | | ILA CENTRAL LCDA | 2,618,044.38 | | ILA CONSOLIDATED | 20,384,624.58 | | ILESA EAST | 3,176,760.00 | | ILESA EAST LCDA | 2,394,930.28 | | ILESA EAST CONSOLIDATED | 5,571,690.28 | | ILESA WEST | 5,088,329.76 | | ILESA WEST CENTRAL LCDA | 374,157.28 | | ILESA WEST CONSOLIDATED | 5,462,487.04 | | IREPODUN | 4,774,921.87 | | IREPODUN SOUTH LCDA | (116,321,928.39) | | IREPODUN CONSOLIDATED | (111,547,006.52) | | IREWOLE | 9,372,270.01 | | IREWOLE NORTH EAST LCDA | 4,016,589.53 | | IREWOLE CONSOLIDATED | 13,388,859.54 | | ISOKAN | 8,342,784.90 | | ISOKAN SOUTH LCDA | 4,628,337.62 | | ISOKAN CONSOLIDATED | 12,971,122.52 | | IWO | 2,667,720.72 | | IWO EAST LCDA | 4,059,944.13 | | IWO WEST LCDA | 5,251,435.78 | | IWO CONSOLIDATED | 11,979,100.63 | | OBOKUN | 7,048,690.65 | | OBOKUN EAST LCDA | 5,260,946.90 | | OBOKUN CONSOLIDATED | 12,309,637.55 | | ODO OTIN | 11,039,335.96 | | ODO OTIN NORTH LCDA | 4,781,325.46 | | ODO OTIN SOUTH LCDA | 4,687,187.94 | | ODO OTIN CONSOLIDATED | 20,507,849.36 | | OLA-OLUWA | 5,198,035.52 | | OLA-OLUWA NORTH | 1,867,356.03 | | OLAOLUWA CONSOLIDATED | 7,065,391.55 | | OLORUNDA | 7,188,418.96 | | OLORUNDA NORTH LCDA | 6,411,587.85 | | OLORUNDA AREA COUNCIL | 2,194,818.77 | | OLORUNDA CONSOLIDATED | 15,794,825.58 | | ORIADE | 5,456,662.01 | | ORIADE SOUTH LCDA | 4,336,520.66 | | ORIADE CONSOLIDATED | 9,793,182.67 | | OROLU | 15,349,803.44 | | OROLU ADMIN | 2,443,888.11 | | OROLU CONSOLIDATED | 17,793,691.55 | | OSOGBO | 10,094,870.68 | | OSOGBO SOUTH LCDA | 3,946,125.37 | | OSOGBO WEST LCDA | 3,715,633.98 | | OSOGBO CONSOLIDATED | 17,756,630.03 | | TOTAL | 355,264,195.64 |   FISCAL OPERATION REPORT  STATISTICAL AND ACCOUNTING RATIOS  Accounting Ratios were computed and the interpretation/implications are stated to enable Stakeholders understand essential facts such as:  FINANCIAL VULNERABILITY RATIOS  Such ratios include:  a.Salary + Pension  IGR  23,581,390,901.92 + 7,498,929,334.35  443,470,618.54  31,080,320,236.27 x 100 = 7008.42%  443,470,618.54 1  Ratio 1:70.08  The ratio indicates that it will take more than 5 years to pay the Salaries and Pension of Local Governments Staff and Retirees for one month, if the revenue from the Federation Account is not forthcoming.  This reflects the level of vulnerability of Local Government finances in the State to flow of Revenue from the Federation Account. It is obviously much worse if the consideration is the Recurrent Expenses.  STATEMENT OF CASH FLOW RATIOS  b. DEPENDENT REVENUE / TOTAL REVENUE \* 100  45,805,467,117.84 x 100  47,530,885,612.93 = 99%  *The closer to 100%, the more vulnerable to external factors.*   1. TOTAL INDEPENDENT REVENUE   TOTAL REVENUE  443,470,618.54 x 100  47,530,885,612.93 = 1%   1. SALARY & WAGE : TOTAL RECURRENT EXPENDITURE   21,706,057,835.80 x 100  45,470,645,936.61 = 47.74%  *The salaries & wages ie Personnel, took about 47.74% out of the recurrent expenditure in the Thirty (30) Local Governments, while the 52.26% was expended on other recurrent expenditure.*   1. PERSONNEL : TOTAL REVENUE   21,706,057,835.80 x 100  47,530,885,612.93 = 45.67%  *This indicated 45.67% of Total Revenue went to Salaries & Wages.*   1. TOTAL RECURRENT EXPENDITURE : TOTAL REVENUE   45,470,645,936.61 x 100  47,530,885,612.93 = 96%  *The recurrent expenditure is 96% of total revenue which means only 4% was expended on Capital expenditure.*   1. PERSONNEL : OVERHEAD   21,706,057,835.80 = 9.4:1  2,310,167,864.49   1. PUBLIC DEBT : RECURRENT EXPENDITURE   44,304,995,713.05 = 0.97:1  45,470,645,931.61   1. DEBT SERVICING : RECURRENT EXPENDITURE   1,822,794,714.12 = 0.04:1  45,470,645,931.61  STATEMENT OF FINANCIAL PERFORMANCE RATIO  8. DEPENDENT REVENUE  TOTAL REVENUE  45,805,467,117.84 = 99.04%  46,248,937,736.38  *This indicates that the Dependent Revenue accounted for 99.04% of the Total Revenue*  *of all the Local Government of the State leaving 0.96% as Independent Revenue.*  9. INDEPENDENT REVENUE : TOTAL REVENUE  443,470,618.54 \* 100 = 0.96%  46,248,937,736.38 1  10. TOTAL EXPENDITURE : TOTAL REVENUE  57,543,936,200.70 \* 100 = 124.42%  46,248,937,736.38 1  C. STATEMENT OF FINANCIAL POSITION RATIOS   1. CURRENT ASSET : CURRENT LIABILITIES   4,881,039,173.08  23,414,960,109.53 = 0.21:1  *Current ratio was not good for the system as the Current Liabilities was much higher than the Current Asset.*   1. TOTAL ASSET : TOTAL LIABILITIES   113,843,655,990.07  67,719,955,822.58 = 1.68:1  *To every liability there was more than 1 Asset to cover.*   1. EQUITY : TOTAL ASSET   46,123,700,167.49  113,843,655,990.07 = 0.41:1   1. PUBLIC DEBT : TOTAL REVENUE   44,304,995,713.05 x 100  46,248,937,736.38 = 95.8%   1. CASH ASSET : TOTAL ASSET   355,264,195.64 x 100  113,843,655,990.07 = 0.31%   1. CURRENT LIABILITIES : NON-CURRENT LIABILITIES   23,414,960,109.53  44,304,995,713.05 = 52.85%  CONSOLIDATED FISCAL OPERATION REPORT FOR THIRTY(30) LOCAL GOVERNMENTS  1. SALARY + PENSION x 100  IGR  31,080,320,236.27 x 100  443,470,618.54 = 7008.43%  2. SALARY + PENSION x 100  TOTAL REVENUE  31,080,320,236.27 x 100  46,248,937,736.38 = 67.20%  3. RECURRENT EXPENDITURE  IGR  45,470,645,936.61 x 100  443,470,618.54 = 10,253.36  4. RECURRENT EXPENDITURE  TOTAL REVENUE  45,470,645,936.61  47,530,885,612.93 = 95.67%  5. IGR .  TOTAL ASSET  443,470,618.54  133,843,655,990.07 = 0.39:1  6. CURRENT ASSET  CURRENT LIABILITY  4,881,039,173.08  23,414,960,109.53 = 0.21:1   |  |  |  |  | | --- | --- | --- | --- | | ACTUAL AND APPROVED ESTIMATES FOR EXPENDITURE FOR 2020 | | | | | S/N | DESCRIPTIONS | 2020 ACTUAL EXPENDITURE | 2020 APPROVED ESTIMATES | | 1 | Salaries & Wages | 23,581,390,901.92 | 21,566,754,591.46 | | 2 | Social Benefits | 419,578,386.82 | 2,566,195,468.74 | | 3 | Overhead Cost | 2,394,332,197.63 | 30,823,206,188.25 | | 4 | Grant & Social Contributions | 5,313,081,353.21 | 137,767,392,515.44 | | 5 | Statutory Transfer to Other Agencies | 14,699,956,860.37 | 15,000,000,000.00 | | 8 | Allowances | 1,646,418,258.06 | 5,185,601,268.25 | | 9 | Depreciation | 9,213,121,428.10 | 5,068,719,960.64 | | 11 | Impairment | 147,266,880.00 | 35,283,200.00 | | 15 | Revenue Refunded | 300,000.00 | - | | 16 | Stabilozation Fund | 128,489,934.59 | 161,439,414.78 | |  |  | 57,543,936,200.70 | 218,160,921,166.65 |   PROFILE OF EXPENDITURE [CASH FLOW]  SALARY - #21,706,057,835.80  OVERHEAD - #25,587,382,814.93  CAPITAL - #766,689,495.94   |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | |  | |  | | --- | |  | |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  | |  | TEACHING AND NON-TEACHING - #9,556,049,508.86  LOCAL GOVERNMENT STAFF - #9,280,166,907.49  PENSION BOARD - #32,831,314.15  PHC STAFF SALARY - #4,688,235,026.40  LOANS BOARD - #24,108,145.02 | | | | | |  |  |  |  |  |  | |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | | ACTUAL AND APPROVED ESTIMATES FOR REVENUE FOR 2020 | | | | | S/N | DESCRIPTION | 2020 ACTUAL REVENUE | 2020 ESTIMATED REVENUE | | 1 | Government Share of FAAC(Statutory Revenue) | 29,102,564,297.17 | 42,750,011,251.45 | | 2 | Government Share of VAT | 13,410,217,703.50 | 41,320,056,931.84 | | 3 | Additional Fund | 48,747,464.81 | 99,084,609.97 | | 4 | Ex Rate Gain | 943,039,961.08 | 765,113,912.16 | | 5 | Federal Govt Intervention Fund | 789,867,060.50 | 1,102,798,671.92 | | 6 | Augmentation | - | 15,673,537.03 | | 7 | ECO | 655,479,956.44 | 1,064,812,726.47 | | 8 | Non-Oil Revenue | 409,812,890.83 | 372,824,273.72 | | 9 | Forex Equalisation | 421,802,313.75 | 1,170,192,406.08 | | 10 | Excess Bank Charges | 23,935,469.76 | 44,084,082.61 | | 11 | Sub-Total Dependent Revenue | 45,805,467,117.84 | 88,688978866.22 | | 12 | Tax Revenue | 17,156,170.58 | 1,051,980,743.81 | | 13 | Non-Tax Revenue | 402,763,893.75 | 979,645,333.82 | | 14 | Other Income | 23,550,534.21 | - | |  | Sub-Total Independent Revenue | 443,470,618.54 | 2,031,626,077.63 | |  | Total Revenue | 46,248,937,736.38 | 90,720,604,943.85 |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | FIVE YEAR COMPARATIVE FINANCIAL (SUMMARY) | | | | | | |  | | | | | | | DESCRIPTION | 2016 | 2017 | 2018 | 2019 | 2020 | | REVENUE |  |  |  |  |  | | Statutory Allocation | 18,693,808,110.13 | 25,370,701,397.01 | 38,046,714,552.35 | 34,796,088,609.73 | 35,207,534,251.75 | | Value Added Tax | 7,364,309,300.55 | 8,837,317,065.08 | 9,132,900,153.27 | 7,315,966,769.55 | 11,879,880,742.64 | | 10% State IGR | 711,720,712.20 | 657,887,286.34 | 532,046,676.57 | 1,262,937,613.61 |  | | Tax | 6,876,446.00 | 26,349,763.31 | 20,093,909.63 | 15,566,382.18 | 17,156,170.58 | | Non-Tax | 390,025,181.53 | 595,126,898.36 | 437,963,778.86 | 377,289,527.31 | 402,763,893.75 | | Other Revenue | 10,546,074,805.94 | 8,979,122,310.17 | 1,391,952,759.65 |  | - | | Overpayment Recovery | - | - | - | 1,980,500.00 | - | | Other Income | - | - | - | 25,691,980.78 | 23,550,554.21 | | Bank Loan/Overdraft | - | 9,326,662.36 | - | - | - | | Sub Total | 37,712,814,556.35 | 44,475,831,382.63 | 49,561,671,830.33 | 43,795,521,383.16 | 47.530,885,612.93 | | Proceed From Disposal of Assets | - | - | - | - | 911,000.00 | | Bnak Overdraft | - | - | - | - | 84,250,000.00 | | Soft Loan(Bank) | - | - | - | - | 33,004,787.48 | | TOTAL REVENUE(A) | 37,712,814,556.35 | 44,475,831,382.63 | 49,561,671,830.33 | 43,795,521,383.16 | 47,649,051,400.41 | | RECURRENT EXPENDITURE | - | - | - | - | - | | Salary/Wages | 19,597,558,247.27 | 20,555,555,428.03 | 21,716,015,800.93 | 25,435,120,315.31 | 21,706,057,835.80 | | Pension | 4,658,457,903.26 | 5,484,083,204.02 | 6,598,800,340.13 | 5,973,819,610.01 | - | | Overhead | 10,156,539,009.52 | 2,181,689,540.37 | 1,977,576,639.46 | 2,671,270,748.95 | 2,310,167,864.49 | | Allowance | - | 1,785,015,937.42 | 2,186,265,223.05 | 1,081,011,350.45 | 1,646,712,712.97 | | Social Benefits | - | 305,035,433.60 | 605,998,531.18 | 328,939,432.82 | 414,291,695.43 | | Social Contribution | - | 6,243,830,382.41 | 4,349,253,232.60 | 2,106,554,580.77 | 4,765,010,069.90 | | Inventory | - | - | 24,211,986.00 | 212,302,507.88 | 221,290,794.66 | | Revenue Refunded | - | - | - | - | 300,000.00 | | Transfer to Other Entity | - | 1,338,839,485.02 | 3,429,809,758.71 | 1,424,202,767.55 | 14,278,325,028.77 | | Stabilization Fund |  |  |  |  | 128,489,934.59 | | Consolidated Revenue Fund Charges | - | 3,183,476,302.67 | 2,994,615,557.61 | 2,349,545,891.25 | - | | TOTAL RECURRENT EXPENDITURE(B) | 34,412,555,160.05 | 41,077,525,713.54 | 43,882,547,069.67 | 41,582,767,204.99 | 45,470,645,936.61 | | CAPITAL EXPENDITURE | - | - | - | - | - | | Capital Expenditure(Admin Sector) | 266,215,625.59 | 805,600,736.00 | 727,252,923.22 | 1,117,593,713.71 | 491,326,388.48 | | Capital Expenditure(Economic Sector) | 129,050,602.27 | 1,420,808,576.65 | 3,887,508,060.37 | 660,010,395.80 | 1,939,357,843.03 | | Capital Expenditure(Regional Sector) | 72,482,351.33 | - | - | - | - | | Capital Expenditure(Social Sector) | 2,979,780,703.31 | 1,207,066,990.03 | 1,159,217,647.20 | - | 158,799,978.58 | | TOTAL CAPITAL EXPENDITURE© | 3,447,529,282.50 | 3,433,476,302.68 | 5,773,978,630.79 | 1,777,604,109.51 | 2,589,484,210.06 | | TOTAL EXPENDITURE D=B+C | 37,860,084,442.55 | 44,511,002,016.22 | 49,656,525,700.46 | 43,360,371,314.50 | 48,060,130,146.67 | | Net Cash Balance (A-D) | (147,269,886.20) | (35,170,633.59) | (94,853,870.13) | 435,150,068.66 | (411,078,746.29) | | Opening Cash Balance | 158,943,718.18 | 461,217,669.89 | 426,047,043.29 | 331,192,873.24 | 766,342,941.90 | | Movement In Cash & Its Equivalent | - | - | - | - | - | | Closing Cash Balance | 11,673,831.98 | 426,047,036.30 | 331,193,173.16 | 766,342,941.90 | 355,264,195.64 |   NON-FINANCIAL DISCLOSURES   |  |  |  |  | | --- | --- | --- | --- | | NON-FINANCIAL DISCLOSURES FOR THE PERIOD ENDED 31ST DECEMBER 2020 | | | | | | DESCRIPTION | NOTE | CURRENT YEAR | PREVIOUS YEAR | | 2020 | 2019 | | NUMBER | NUMBER | | Total Number of Employee |  | 10,588 | 29,066 | | Total Number of Pensioners |  | 9020 | 9,040 | | Number of Elementary School Enrolment |  | 200,985 | 185,566 | | Number of Middle School Enrolments |  |  | 128,475 | | Number of Hospital Beds |  | 1208 | 1,208 | | Number of Obas |  | 199 | 202 | | Number of Elementary School |  | 638 | 1,320 | | Number of Middle School |  | 0 | 259 | | Number of Hospital |  | 876 | 876 | | Number of PHC STAFF |  | 3,384 | 3710 |  |  |  |  | | --- | --- | --- | | TOTAL NUMBER OF EMPLOYEE | | | |  | 2019 | 2020 | | PHC STAFF | 3,710 | 3384 | | TEACHING STAFF(ELEMENTARY) | 9,659 | 3,814 | | NON-TEACHING STAFF(ELEMENTARY) | 498 | 406 | | TEACHING STAFF(MIDDLE) | 2,790 | 3,814 | | NON-TEACHING STAFF(MIDDLE) | 469 | 406 | | LOCAL GOVERNMENT STAFF | 11,870 | 11,132 | | LOCAL GOVERNMENT PENSION BOARD STAFF | 53 | 52 | | LOCAL GOVERNMENT LOANS BOARD STAFF | 46 | 46 | | LOCAL GOVERNMENT SERVICE COMMISSION STAFF | 24 | 34 | | TOTAL | 29,119 | 23,088 |  |  |  |  | | --- | --- | --- | | LOCAL GOVERNMENT | 2019 | 2020 | | Atakumosa East | 158 | 203 | | Atakumosa East Central LCDA | 149 | 130 | | Atakumosa West | 239 | 243 | | Atakumosa West Central LCDA | 169 | 147 | | Ayedaade | 195 | 256 | | Ayedaade South | 141 | 127 | | Ayedire | 183 | 188 | | Ayedire South | 137 | 127 | | Boluwaduro | 223 | 58 | | Boluwaduro East LCDA | 133 | 128 | | Boripe | 229 | 221 | | Boripe North LCDA | 227 | 211 | | Ede North | 279 | 261 | | Ede North Area Council | 321 | 163 | | Ede South | 166 | 220 | | Ede East LCDA | 175 | 150 | | Egbedore | 260 | 226 | | Egbedore South LCDA | 193 | 182 | | Okinni Administrative Office | 80 | 170 | | Ejigbo | 182 | 170 | | Ejigbo South LCDA | 109 | 96 | | Ejigbo West LCDA | 111 | 91 | | Ife Central | 193 | 244 | | Ife Central West LCDA | 134 | 163 | | Ife East | 177 | 167 | | Ife North East LCDA | 189 | 140 | | Ife Ooye LCDA | 114 | 98 | | Ife North | 213 | 278 | | Ife North West LCDA | 155 |  | | Ife North Area Council | 77 | 65 | | Ife South | 238 | 218 | | Ife South West LCDA | 166 | 160 | | Ifedayo | 328 | 204 | | Ifedayo Area Council |  | 87 | | Ifelodun | 212 | 206 | | Ifelodun North LCDA | 134 | 162 | | Ifelodun Area Council | 72 | 68 | | Ila | 173 | 164 | | Ila Central LCDA | 110 | 109 | | Ilesa East | 147 | 186 | | Ilesa North East LCDA | 123 | 145 | | Ilesa West | 186 | 208 | | Ilesa West Central LCDA | 256 | 175 | | Irepodun | 251 | 316 | | Irepodun South LCDA | 185 | 176 | | Irewole | 268 | 132 | | Irewole North East LCDA | 131 | 132 | | Isokan | 178 | 161 | | Isokan South LCDA | 143 | 130 | | Iwo | 194 | 176 | | Iwo East LCDA | 135 | 163 | | Iwo West LCDA | 91 | 83 | | Obokun | 134 | 221 | | Obokun East LCDA | 115 | 148 | | Odo-Otin | 219 | 206 | | Odo-Otin North LCDA | 145 | 131 | | Odo-Otin South LCDA | 148 | 132 | | Ola-Oluwa | 250 | 185 | | Ola-Oluwa North LCDA | 160 | 140 | | Olorunda | 250 | 285 | | Olorunda North LCDA | 154 | 31 | | Olorunda North Area Council | 77 | 12 | | Oriade | 137 | 200 | | Oriade South LCDA | 80 | 123 | | Orolu | 382 | 358 | | Orolu Administrative Office | 83 | 19 | | Osogbo | 182 | 189 | | Osogbo South LCDA | 140 | 125 | | Osogbo West LCDA | 182 | 143 | | TOTAL | 11,870 | 11,132 |   COMMENTS ON THE FINANCIAL STATEMENTS OF THE JOINT ACCOUNTS ALLOCATION COMMITTEE (JAAC)  THE STATE JOINT LOCAL GOVERNMENT ACCOUNT  ACCOUNTING FOR REVENUE AND DISBURSEMENTS FROM JAAC  It was observed that all items of Statutory Revenue from the Federation Account and related funds were duly captured in the Joint Local Government Accounts and tabled for distribution by the Joint Account Allocation Committee. The figures were confirmed by documentary evidence from the State Accountant General, and reliable on line sources.  It was noted that Statutory disbursements from the Joint Account were done as prescribed by the State House of Assembly while Joint expenditures incurred were collectively decided by the Chairmen of Local Governments, all of whom were members of the Joint Account Allocation Committee. This was ascertained by verification of meeting attendance and proceedings through the minutes in addition to Circularization conducted by the Audit.  CATEGORIES OF RECEIPTS AND DISBURSEMENTS  The main categories of Disbursement from Joint Allocations to Local Government in 2020 were.   1. Payment of Salaries & Pensions 2. Statutory Transfers to various Agencies and Institutions of Local Government 3. Joint Projects and Programmes. 4. Debt Servicing 5. Net Remittances to Local Governments   These can be broadly re-grouped into three with the amount disbursed as stated below:  2020  ₦   1. Salaries and Pensions Net Remittances to Local Government 27,527,851,184.62 2. Statutory Transfers to various Agencies of Government 14,699,956,860.37 3. Joint Projects and Programmes and Debt Servicing. 1,729,622,252.39   It should be noted that the category ‘A’ includes Salary, & Pensions which are indirect remittances to the Local Governments, though centrally paid to Local Government Staff, Teachers, and Retirees in bid to utilize the automated payment solution, provided by the State.  Statutory Transfers were made to the underlisted Agencies and Institutions.   1. Local Government Staff Pension Bureau 7,498,929,334.35 2. Traditional Councils 1,380,728,448.83 3. Local Government Service Commission 276,145,362.21 4. State Universal Basic Education Board (SUBEB) 1,364,683,665.33 5. OMeal 644,432,742.00 6. OYES 1,200,000,000.00 7. OHIS 324,446,246.30 8. ORAMP 332,382,692.70   13,021,748,491.72  Each of the fund was audited and detailed Reports and Accounts with attendant queries where applicable had been forwarded to the appropriate quarters. Meanwhile, highlights of the Reports are presented herewith.  Jointly Executed Projects and Programmes  It was observed that some Programmes and Projects were jointly executed by all the Local Governments, with the envisaged benefits of securing the services of experts and incur lesser unit costs due to bulk purchases, and large scale operations. It was claimed that the benefits could not be realized by individual Local Government operation.  The joint projects most of which spilled over from previous periods were verified by the Audit in collaboration with reputable experts within the service in the course of the Audit to ensure Value for Money. Moreover, Performance Audit was commenced on some programmes like Primary Health and Schools Matching Grant.  IPSAS COMPLIANT RECORD KEEPING  Ordinarily the JAAC Account should be a zero balance account. For accounting purpose any outstanding fund at JAAC is regarded as Receivables by the Local Government due in the succeeding period.  Some IPSAS Compliant Ledgers have been applied in the recording of transactions by the Accountant of the Ministry of Local Government which is an improvement over the previous years performance.  STATEMENT OF LOCAL GOVERNMENT JOINT ACCOUNT 2020   |  |  |  |  | | --- | --- | --- | --- | |  |  | Note |  | |  | Gross Allocation from FAAC |  | 45,805,467,117.62 | |  | Salary Bail Out to LG | 1 |  | |  | Total as per AFG's Return |  | 45,805,467,117.62 | |  | Furniture Allowance | 2 |  | |  | 10% IGR from the State due to LG | 3 |  | | A | TOTAL REVENUE |  |  | |  | Less: |  |  | |  | STATUTORY DISBURSEMENTS |  |  | | B | Salaries & Net Remittances |  |  | |  | Teaching and Non-Teaching(SUBEB) | 4 | 9,556,049,508.86 | |  | Local Government Staff | 4 | 9,280,166,907.49 | |  | Pension Board | 4 | 32,831,314.15 | |  | PHC Staff Salary | 4 | 4,688,235,026.40 | |  | Loans Board | 4 | 24,108,145.02 | |  | Sub-Total Salaries |  | 23,581,390,901.92 | |  | Net Remittances to Local Government |  | 3,946,460,282.70 | |  | Total |  | 27,527,851,184.62 | | C | Transfers: |  |  | |  | Traditional Council Account | 5 | 1,380,728,448.83 | |  | Local Government Service Commission | 5 | 276,145,362.21 | |  | SUBEB | 5 | 1,364,683,665.33 | |  | OMEAL | 5 | 644,432,742.00 | |  | OYES | 5 | 1,200,000,000.00 | |  | OHIS | 5 | 324,446,246.30 | |  | ORAMP | 5 | 332,382,692.70 | |  | PENSION | 5 | 7,498,929,334.35 | |  | SUBEB:ADM |  | 12,228,000.00 | |  | SUBEB:CONTRACT |  | 8,141,647.56 | |  | LGSC STAT DED |  | 994,062,511.50 | |  | AUDIT FEE | 6 | 663,776,209.59 | |  |  |  | 14,699,956,860.37 | | D | Joint Projects and Programmes | 7 | 1,729,622,252.39 | | E | Debt Servicing: |  |  | |  | Repayment on 10KM Roads | 8 | 745,251,322.64 | |  | Intervention Projects | 8 | 491,423,740.20 | |  | Environmental Projects | 8 | 117,068,363.32 | |  | Water Projects | 8 | 2,121,521.68 | |  | Bail Out Repayment | 8 | 492,171,872.40 | |  | Total Debt Servicing |  | 1,848,036,820.24 | | F | Total Expenditure |  | 45,805,467,117.62 |   NOTE 1 – BAIL OUT REPAYMENT   |  |  | | --- | --- | | LOCAL GOVERNMENT | BAIL OUT REPAYMENT | | Atakumosa East | 16,405,729.08 | | Atakumosa West | 16,405,729.08 | | Ayedaade | 16,405,729.08 | | Ayedire | 16,405,729.08 | | Boluwaduro | 16,405,729.08 | | Boripe | 16,405,729.08 | | Ede North | 16,405,729.08 | | Ede South | 16,405,729.08 | | Egbedore | 16,405,729.08 | | Ejigbo | 16,405,729.08 | | Ife Central | 16,405,729.08 | | Ife East | 11,484,010.38 | | Ife North East LCDA | 4,921,718.70 | | Ife North | 16,405,729.08 | | Ife South | 16,405,729.08 | | Ifedayo | 16,405,729.08 | | Ifelodun | 16,405,729.08 | | Ila | 16,405,729.08 | | Ilesa East | 16,405,729.08 | | Ilesa West | 16,405,729.08 | | Irepodun | 16,405,729.08 | | Irewole | 16,405,729.08 | | Isokan | 16,405,729.08 | | Iwo | 16,405,729.08 | | Obokun | 16,405,729.08 | | Odo-Otin | 16,405,729.08 | | Ola-Oluwa | 16,405,729.08 | | Olorunda | 16,405,729.08 | | Oriade | 16,405,729.08 | | Orolu | 16,405,729.08 | | Osogbo | 16,405,729.08 | | TOTAL | 492,171,872.40 |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | |  |  |  | NOTE 4 - SALARIES | | |  |  | |  | LOCAL GOVERNMENTS | LG SALARIES | TNT SALARIES | LOANS BOARD SALARIES | PENSIONS BOARD | PHC SALARIES | TOTAL | | 1 | Atakumosa East | 296,130,312.20 | 282,778,773.22 | 803,604.83 | 1,094,377.13 | 149,603,131.62 |  | | 2 | Atakumosa West | 304,662,747.99 | 281,907,639.47 | 803,604.83 | 1,094,377.13 | 161,268,297.57 |  | | 3 | Ayedaade | 305,850,585.59 | 331,624,060.81 | 803,604.83 | 1,094,377.13 | 150,825,084.02 |  | | 4 | Ayedire | 295,467,724.44 | 293,976,356.30 | 803,604.83 | 1,094,377.13 | 154,206,417.43 |  | | 5 | Boluwaduro | 296,503,484.99 | 271,667,573.28 | 803,604.83 | 1,094,377.13 | 147,848,180.80 |  | | 6 | Boripe | 320,044,251.75 | 309,069,062.54 | 803,604.83 | 1,094,377.13 | 154,393,462.22 |  | | 7 | Ede North | 301,713,538.31 | 324,785,379.10 | 803,604.83 | 1,094,377.13 | 158,449,597.46 |  | | 8 | Ede South | 310,233,511.13 | 319,214,759.31 | 803,604.83 | 1,094,377.13 | 156,539,939.40 |  | | 9 | Egbedore | 324,066,047.15 | 288,567,996.15 | 803,604.83 | 1,094,377.13 | 170,825,103.67 |  | | 10 | Ejigbo | 316,377,195.49 | 322,023,762.22 | 803,604.83 | 1,094,377.13 | 164,910,040.42 |  | | 11 | Ife Central | 309,096,686.71 | 351,881,892.86 | 803,604.83 | 1,094,377.13 | 150,375,861.07 |  | | 12 | Ife East | 222,108,322.48 | 263,703,296.90 | 562,523.39 | 766,064.01 | 100,562,799.85 |  | | 13 | Ife North | 101,158,766.24 | 142,562,406.12 | 241,081.56 | 328,313.37 | 59,465,660.63 |  | | 14 | Ife South | 330,811,356.59 | 312,670,004.61 | 803,604.83 | 1,094,377.13 | 166,539,090.06 |  | | 15 | Ife North East | 298,777,393.46 | 314,881,565.23 | 803,604.83 | 1,094,377.13 | 163,789,936.57 |  | | 16 | Ifedayo | 285,474,519.95 | 270,723,832.28 | 803,604.83 | 1,094,377.13 | 149,913,585.03 |  | | 17 | Ifelodun | 323,813,647.47 | 335,723,642.46 | 803,604.83 | 1,094,377.13 | 153,657,574.88 |  | | 18 | Ila | 293,669,549.75 | 290,978,836.07 | 803,604.83 | 1,094,377.13 | 150,213,825.07 |  | | 19 | Ilesa East | 299,931,526.81 | 340,335,042.61 | 803,604.83 | 1,094,377.13 | 148,530,374.06 |  | | 20 | Ilesa West | 304,849,838.32 | 331,028,641.58 | 803,604.83 | 1,094,377.13 | 156,365,647.00 |  | | 21 | Irepodun | 316,126,633.27 | 318,032,538.78 | 803,604.83 | 1,094,377.13 | 167,086,965.36 |  | | 22 | Irewole | 310,638,725.32 | 324,336,739.77 | 803,604.83 | 1,094,377.13 | 148,320,309.84 |  | | 23 | Isokan | 296,858,347.42 | 306,867,225.64 | 803,604.83 | 1,094,377.13 | 149,782,938.76 |  | | 24 | Iwo | 322,452,683.60 | 348,841,675.43 | 803,604.83 | 1,094,377.13 | 164,665,660.43 |  | | 25 | Obokun | 296,224,452.10 | 302,782,684.81 | 803,604.83 | 1,094,377.13 | 154,408,546.08 |  | | 26 | Odo-Otin | 332,687,804.35 | 310,230,813.59 | 803,604.83 | 1,094,377.13 | 163,774,215.35 |  | | 27 | Ola-Oluwa | 295,722,408.05 | 293,841,394.04 | 803,604.83 | 1,094,377.13 | 152,419,263.97 |  | | 28 | Olorunda | 331,386,809.30 | 371,811,415.70 | 803,604.83 | 1,094,377.13 | 158,366,797.99 |  | | 29 | Oriade | 298,790,279.35 | 319,626,5176.48 | 803,604.83 | 1,094,377.13 | 149,061,932.24 |  | | 30 | Orolu | 306,545,046.10 | 288,794,296.96 | 803,604.83 | 1,094,377.13 | 156,642,649.41 |  | | 31 | Osogbo | 331,992,711.81 | 390,779,684.54 | 803,604.83 | 1,094,377.13 | 155,422,138.14 |  | |  | TOTAL | 9,280,166,907.49 | 9,556,049,508.86 | 24,108,145.02 | 32,831,314.15 | 4,688,235,026.40 |  |   NOTE 5 – TRANSFERS   |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | |  | LOCAL GOVERNMENTS | TRADITIONAL COUNCIL | TRAINING FUND | SUBEB | O'MEAL | O'YES | | 1 | Atakumosa East | 41,684,199.73 | 8,336,839.91 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 2 | Atakumosa West | 44,235,096.32 | 8,847,019.04 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 3 | Ayedaade | 52,985,463.91 | 10,596,492.91 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 4 | Ayedire | 39,823,667.80 | 7,964,733.37 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 5 | Boluwaduro | 42,737,005.41 | 8,547,401.03 | 51,741,560.24 | 21,481,092.00 | 40,000,000.00 | | 6 | Boripe | 47,217,470.07 | 9,443,494.23 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 7 | Ede North | 45,743,542.16 | 9,148,708.39 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 8 | Ede South | 44,583,729.99 | 8,916,745.92 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 9 | Egbedore | 45,167,087.81 | 9,033,417.66 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 10 | Ejigbo | 44,659,670.08 | 8,931,933.93 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 11 | Ife Central | 47,.683,465.89 | 9,536,693.29 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 12 | Ife East | 32,010,814.68 | 6,402,162.64 | 31,691,719.64 | 15,036,751.80 | 28,000,000.00 | | 13 | Ife North | 13,718,920.51 | 2,743,783.96 | 13,582,159.57 | 6,444,322.20 | 12,000,000.00 | | 14 | Ife South | 52,909,524.24 | 10,581,904.91 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 15 | Ife North East | 48,819,065.28 | 9,763,823.08 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 16 | Ifedayo | 38,805,380.74 | 7,761,075.44 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 17 | Ifelodun | 47,234,729.35 | 9,446,965.71 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 18 | Ila | 46,285,480.26 | 9,257,097.46 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 19 | Ilesa East | 44,673,377.26 | 8,934,695.26 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 20 | Ilesa West | 44,638,959.55 | 8,927,791.91 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 21 | Irepodun | 49,671,715.82 | 9,934,343.27 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 22 | Irewole | 46,143,953.70 | 9,228,990.76 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 23 | Isokan | 45,032,456.86 | 9,006,493.34 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 24 | Iwo | 49,564,709.18 | 9,912,941.85 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 25 | Obokun | 43,423,918.03 | 8,684,783.79 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 26 | Odo-Otin | 46,858,484.54 | 9,371,696.19 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 27 | Ola-Oluwa | 40,728,045.16 | 8,145,608.13 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 28 | Olorunda | 47,914,738.08 | 9,582,947.64 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 29 | Oriade | 47,897,478.75 | 9,579,495.98 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 30 | Orolu | 46,205,977.27 | 9,241,217.21 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | | 31 | Osogbo | 51,670,320.40 | 10,334,064.00 | 45,273,865.21 | 21,481,092.00 | 40,000,000.00 | |  | TOTAL | 1,380,728,448.83 | 276,145,362.21 | 1,364,683,665.33 | 644,432,742.00 | 1,200,000,000.00 |   NOTE 5 - TRANSFERS   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | |  | LOCAL GOVERNMENTS | O'HIS | O'RAMP | PENSION | TOTAL | | 1 | Atakumosa East | 7,593,518.90 | 11,079,423.09 | 208,126,109.76 |  | | 2 | Atakumosa West | 9,213,363.67 | 11,079,423.09 | 230,611,953.12 |  | | 3 | Ayedaade | 10,995,569.46 | 11,079,423.09 | 281,333,679.96 |  | | 4 | Ayedire | 8,769,288.74 | 11,079,423.09 | 216,609,055.53 |  | | 5 | Boluwaduro | 6,895,089.78 | 11,079,423.09 | 206,479,316.67 |  | | 6 | Boripe | 10,921,991.40 | 11,079,423.09 | 274,093,834.92 |  | | 7 | Ede North | 11,423,841.16 | 11,079,423.09 | 248,600,152.41 |  | | 8 | Ede South | 11,249,165.97 | 11,079,423.09 | 239,750,854.89 |  | | 9 | Egbedore | 11,426,164.09 | 11,079,423.09 | 234,649,613.76 |  | | 10 | Ejigbo | 11,749,852.62 | 11,079,423.09 | 261,374,948.13 |  | | 11 | Ife Central | 12,489,387.62 | 11,079,423.09 | 285,885,792.00 |  | | 12 | Ife East | 9,584,919.55 | 7,755,596.19 | 181,828,111.20 |  | | 13 | Ife North | 6,310,036.83 | 3,323,826.90 | 76,904,618.88 |  | | 14 | Ife South | 12,542,095.17 | 11,079,423.09 | 287,392,800.33 |  | | 15 | Ife North East | 10,691,356.46 | 11,079,423.09 | 250,573,994.81 |  | | 16 | Ifedayo | 6,659,371.27 | 11,079,423.09 | 183,703,889.64 |  | | 17 | Ifelodun | 12,246,327.46 | 11,079,423.09 | 254,145,200.91 |  | | 18 | Ila | 7,932,275.36 | 11,079,423.09 | 194,329,578.68 |  | | 19 | Ilesa East | 10,983,587.50 | 11,079,423.09 | 223,914,923.67 |  | | 20 | Ilesa West | 11,439,494.07 | 11,079,423.09 | 271,109,092.20 |  | | 21 | Irepodun | 12,503,711.93 | 11,079,423.09 | 250,233,549.60 |  | | 22 | Irewole | 10,414,995.30 | 11,079,423.09 | 250,090,030.20 |  | | 23 | Isokan | 8,958,656.74 | 11,079,423.09 | 212,461,176.36 |  | | 24 | Iwo | 13,248,604.81 | 11,079,423.09 | 266,369,716.44 |  | | 25 | Obokun | 9,049,402.47 | 11,079,423.09 | 244,660,598.16 |  | | 26 | Odo-Otin | 11,711,816.71 | 11,079,423.09 | 280,421,008.92 |  | | 27 | Ola-Oluwa | 8,602,163.11 | 11,079,423.09 | 282,577,394.15 |  | | 28 | Olorunda | 14,592,888.07 | 11,079,423.09 | 285,910,646.64 |  | | 29 | Oriade | 9,621,625.95 | 11,079,423.09 | 248,650,924.32 |  | | 30 | Orolu | 9,414,787.68 | 11,079,423.09 | 235,266,080.16 |  | | 31 | Osogbo | 15,210,896.45 | 11,079,423.09 | 330,870,687.93 |  | |  | TOTAL | 324,446,246.30 | 332,382,692.70 | 7,498,929,334.35 |  |   NOTE 6 – AUDIT FEE   |  |  | | --- | --- | | LOCAL GOVERNMENTS | AUDIT FEE | | Atakumosa East | 19,671,695.72 | | Atakumosa West | 20,412,163.73 | | Ayedaade | 24,588,040.49 | | Ayedire | 19,300,672.08 | | Boluwaduro | 19,960,834.44 | | Boripe | 22,429,651.39 | | Ede North | 21,055,886.03 | | Ede South | 20,681,069.14 | | Egbedore | 21,032,733.04 | | Ejigbo | 21,819,910.25 | | Ife Central | 23,287,206.59 | | Ife East | 16,304,993.83 | | Ife North East LCDA | 7,049,172.95 | | Ife North | 24,637,099.30 | | Ife South | 22,688,468.60 | | Ifedayo | 18,001,744.65 | | Ifelodun | 22,198,265.71 | | Ila | 20,983,091.58 | | Ilesa East | 21,308,905.29 | | Ilesa West | 21,204,467.83 | | Irepodun | 22,788,933.56 | | Irewole | 22,308,578.86 | | Isokan | 21,171,578.26 | | Iwo | 33,541,189.94 | | Obokun | 20,844,802.63 | | Odo-Otin | 22,955,104.80 | | Ola-Oluwa | 19,536,294.72 | | Olorunda | 23,005,866.15 | | Oriade | 22,920,087.05 | | Orolu | 21,413,842.01 | | Osogbo | 24,673,858.97 | | TOTAL | 663,776,209.59 |   NOTE 7  JOINT PROJECTS AND PROGRAMMES 2020   |  |  |  | | --- | --- | --- | | S/N | PARTICULAR | AMOUNT | | 1 | CONSULTANCY FEE | 180,039,600.40 | | 2 | RUNNING COST SECRT LG | 36,000,000.00 | | 3 | BANK CHARGES | 33,417,097.05 | | 4 | LOCAL GOVERNMENT JOINT PROJECTS | 120,000,000.00 | | 5 | HUMAN RESOURCES | 9,000,000.00 | | 6 | CHRISTIAN WELFARE DEBT REPAYMENTS | 5,895,178.99 | | 7 | ALGON IMPRESTS | 285,000,000.00 | | 8 | LOAN REPAYMENT OSOGBO | 6,000,000.00 | | 9 | LOAN REPAYMENT FOR OLOJO | 20,000,000.00 | | 10 | STABILIZATION FUND | 988,500,695.32 | | 11 | PENSION BUREAU DEBT REPAYMENT | 2,974,053.95 | | 12 | IWUDE DEBT REPAYMENT | 21,000,000.00 | | 13 | FAAC DISTRIBUTION SOFTWARE | 1,747,799.10 | | 14 | MAGNUM TRUST INSURANCE | 20,066,225.93 | |  | TOTAL | 1,729,622,252.39 |   NOTE 8   |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | PARTICULAR | Bail-Out Repayment | 10km Road | Water Project | Environmental Sanitation Loan | Intervention Loan | TOTAL | | Atakumosa East | 16,405,729.08 | 23,077,820.40 | - | 3,886,086.72 | 7,189,473.28 |  | | Atakumosa West | 16,405,729.08 | 28,274,679.12 | - | 3,886,086.72 | 4,862,936.40 |  | | Ayedaade | 16,405,729.08 | 27,885,706.83 | - | 3,886,086.72 | 64,104,110.82 |  | | Ayedire | 16,405,729.08 | 18,327,270.16 | - | 3,886,086.72 | 8,395,060.40 |  | | Boluwaduro | 16,405,729.08 | 24,829,571.12 | - | 3,886,086.72 | 3,937,850.32 |  | | Boripe | 16,405,729.08 | 19,900,869.04 | - | 3,886,086.72 | 20,288,243.04 |  | | Ede North | 16,405,729.08 | 24,250,815.84 | - | 3,886,086.72 | 2,953,884.64 |  | | Ede South | 16,405,729.08 | 30,491,874.45 | - | 4,371,847.56 | 14,269,347.54 |  | | Egbedore | 16,405,729.08 | 32,297,928.00 | - | 3,886,086.72 | 28,816,246.72 |  | | Ejigbo | 16,405,729.08 | 28,865,202.16 | - | 3,886,086.72 | 12,875,507.92 |  | | Ife Central | 16,405,729.08 | 26,407,797.36 | - | 3,886,086.72 | 20,745,998.16 |  | | Ife East | 11,484,010.38 | 22,838,893.52 | - | 2,720,260.72 | 11,093,632.88 |  | | Ife North East LCDA | 4,921,718.70 | 7,403,042.48 | - | 1,165,826.88 | 9,169,198.40 |  | | Ife North | 16,405,729.08 | 18,542,968.88 | - | 3,886,086.72 | 25,106,244.72 |  | | Ife South | 16,405,729.08 | 19,504,963.28 | - | 3,886,086.72 | 16,894,746.00 |  | | Ifedayo | 16,405,729.08 | 23,236,261.52 | - | 3,886,086.72 | 4,536,839.04 |  | | Ifelodun | 16,405,729.08 | 17,382,631.36 | - | 3,886,086.72 | 3,185,568.08 |  | | Ila | 16,405,729.08 | 27,573,263.04 | - | 3,886,086.72 | 12,727,052.64 |  | | Ilesa East | 16,405,729.08 | 27,441,124.16 | - | 3,886,086.72 | 22,630,652.16 |  | | Ilesa West | 16,405,729.08 | 28,370,395.44 | 2,121,521.68 | 3,886,086.72 | 8,969,122.16 |  | | Irepodun | 16,405,729.08 | 26,136,236.40 | - | 3,886,086.72 | 2,814,791.12 |  | | Irewole | 16,405,729.08 | 23,704,252.16 | - | 3,886,086.72 | 19,777,922.48 |  | | Isokan | 16,405,729.08 | 30,332,019.68 | - | 3,886,086.72 | 6,971,912.88 |  | | Iwo | 16,405,729.08 | 28,370,842.72 | - | 3,886,086.72 | 44,015,426.32 |  | | Obokun | 16,405,729.08 | 20,569,187.60 | - | 3,886,086.72 | 17,746,375.76 |  | | Odo-Otin | 16,405,729.08 | 21,064,074.32 | - | 3,886,086.72 | 1,181,291.52 |  | | Ola-Oluwa | 16,405,729.08 | 23,693,456.64 | - | 3,886,086.72 | 9,078,826.80 |  | | Olorunda | 16,405,729.08 | 23,879,616.48 | - | 3,886,086.72 | 13,532,582.16 |  | | Oriade | 16,405,729.08 | 21,694,463.68 | - | 3,886,086.72 | 23,173,918.32 |  | | Orolu | 16,405,729.08 | 24,544,812.32 | - | 3,886,086.72 | 5,736,945.12 |  | | Osogbo | 16,405,729.08 | 24,359,282.48 | - | 3,886,086.72 | 44,642,032.40 |  | | TOTAL | 492,171,872.40 | 745,251,322.64 | 2,121,521.68 | 117,068,363.32 | 491,423,740.20 |  | |
|  |

**AUDIT INSPECTION REPORT ON THE ACCOUNT OF AYEDAADE TRADITIONAL COUNCIL, GBONGAN FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER, 2020.**

**1. RECEIPTS AND PAYMENT ACCOUNTS:-** It was observed that the total Statutory receipts of Ayedaade Traditional Council for the period under review was N48,100,220.49 which summed up to N52,419,010.20 including brought forward of N4,318,789.71 while total payment was N51,782,220.89 leaving a closing balance of N636,759.31 as at 31st December, 2020.

**2. MONTHLY BANK RECONCILIATION STATEMENT:-** The Audit Inspection revealed that the Bank Reconciliation Statements for the Polaris Bank Plc, Account No. 4090742337 of Ayedaade Traditional Council showed an accumulated Bank Charges of N439,827.15 as at December, 2020 for which payment voucher was yet to be raised contrary to the Financial Memoranda 19:2 which states that ‘‘Payment Vouchers shall be made out where any credit of charges shown in the Bank Statements’’. The Officer in charge had been advised to furnish the Auditor-General the details and seek the approval to raise Payment Voucher to wipe off this Bank Charges without delay.

**3. COMPOSITION AND OPERATION OF BUDGET COMMITTEE:-** During the period under review there were budget Committee in Place of Ayedaade Traditional Council comprising of:-

|  |  |  |
| --- | --- | --- |
| S/N | NAME AND TITTLE | POSITION |
| 1. | His Royal Majesty, Oba Dauda Ayolola Akinfolabi Lagbedu III Olowu of Orile Owu | President |
| 2. | His Royal Majesty, Oba Dr. Adetoyeye Oyeniyi, Odugbemi I | Member |
| 3. | His Royal Majesty, Oba Lamidi Akanbi Oke Ladowe I Alayegun of Ode-Omu. | Member |
| 4. | His Royal Majesty, Oba Titus Adeleke Awodun I Olu of Wakajaye | Member |

Evidence of the Committee operations was presented in the minutes of Committee’s meeting of 17th January, 2019.

**4. KEEPING OF SUBISIDIARY LEDGERS:-** It was observed that the Departmental Votes Revenue Account (DVEA) was not kept during the period under review contrary to the provisions of Financial Memoranda 23:2 which states that ‘‘The Treasury shall maintain the following subsidiary ledgers: Advance Ledgers, Deposit Ledgers and Departmental Vote Revenue Accounts, book etc. Effort should be made by the Schedule Officer to open these important Accounting Records and put them into use without further delay.

**5. MONTHLY PAYE DEDUCTIONS (PARTIAL COMPLIANCE):-** Despite the advice given in the Audit Inspection Report vide LQ/AUD/AYED/OS.6/DD2/217 the Traditional Council still made Tax deductions only on the Salaries of Obas only contrary to the provisions of the Tax Laws Act No. 20 Section 3(I) and 23:2 which states that ‘‘the relevant Tax Authority in a State shall have powers to collect Tax under this act from Salary, wages, fees and allowance’’. The Council is hereby advised to liase with the Board of Internal Revenue, Ayedaade Local Government and made sure that the Total Tax due is remitted and inform the Auditor-General accordingly.

**RECEIPTS AND PAYMENTS FOR THE PERIOD OF JANUARY TO DECEMBER, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **RECEIPTS** | **AMOUNT (#)** | **PAYMENT** | **AMOUNT (#)** |
| Bal as at 1/1/20 | 4,318,789.71 | Oba’s and Chief’s Salary | 28,662,084.69 |
| Statutory Allocation | 48,100,220.49 | Utility | 547,258.89 |
|  |  | Payee | 378,200.00 |
|  |  | Transportation Allowance | 1,510,000.00 |
|  |  | Entertainment | 2,414,741.17 |
|  |  | Periodic meeting Allowance | 360,956.80 |
|  |  | Vehicle Maintenance | 4,703,969.56 |
|  |  | Imprest | 600,000.00 |
|  |  | Palace Maintenance | 1,081,388.83 |
|  |  | Festival | 1,597,000.00 |
|  |  | Fuelling Allowance | 488,166.92 |
|  |  | Logistics | 420,000.00 |
|  |  | Printing & Stationery | 2,130,000.00 |
|  |  | Health Care | 555,918.93 |
|  |  | Financial Assistance | 680,000.00 |
|  |  | Leave Bonus | 376,000.00 |
|  |  | Fuel & Travel | 468,223.54 |
|  |  | District period meeting | 252,311.56 |
|  |  | Palace Staff | 2,256,000.00 |
|  |  | Legal Retainer | 500,000.00 |
|  |  | Boundaries matter | 1,700,000.00 |
|  |  | Gift | 100,000.00 |
|  |  | Balance as at 31/12/2020 | 636,789.31 |
| **TOTAL** | **52,419,010.20** | **TOTAL** | **52,419,010.20** |

**AYEDAADE TRADITIONAL COUNCIL, GBONGAN**

**MONTHLY STATUTORY ALLOCATIONS RECEIVED JANUARY TO DECEMBER, 2020**

|  |  |
| --- | --- |
| **MONTH/YEAR** | **AMOUNT (#)** |
| JANUARY 2020 | 5,284,463.41 |
| FEBRUARY 2020 | 4,156,744.70 |
| MARCH 2020 | 4,724,984.70 |
| APRIL 2020 | 4,213,833.87 |
| MAY 2020 | 3,742,570.63 |
| JUNE 2020 | 7,485,755.18 |
| JULY 2020 | - |
| AUGUST 2020 | - |
| SEPTEMBER 2020 | 5,081,125.89 |
| OCTOBER 2020 | 4,479,323.29 |
| NOVEMBER 2020 | 2,750,337.52 |
| DECEMBER 2020 | 6,181,078.15 |
| **TOTAL** | **48,100,220.49** |

**AUDIT INSPECTION REPORT ON THE ACCOUNT OF BOLUWADURO TRADITIONAL COUNCIL, OTAN-AYEGBAJU FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER, 2020**

1 **RECEIPTS AND PAYMENTS:-** It was observed that the total statutory receipt of Boluwaduro Traditional Council during the period under review was N38,796,666.40 and Return salary of N30,000.00 which summed up to N38,901,409.59 including brought forward of N74,743.19 while the total payment was N38,880,606.37 leaving a closing balance of N20,803.22 as at 31st December, 2020.

2. **OTHER BOOK OF ACCOUNTS:-** Reference to my Audit Inspection Report No. LGA/BOL/OS.14/DD2/208, the Officer-In-Charge of the DVEA has not complied with the proper preparation of the book of Accounts in line with the provisions of Financial Memoranda 23:2.

3. **COMPOSITION AND OPERATION OF BUDGET COMMITTEE:-** During the period under review it was not ascertained whether the Boluwaduro Traditional Council constituted a budget Committee or not.

This is contrary to the provisions of the Circular letter NO C.M. 58/102 of 26th April, 2001 issued by the Ministry of Local Government and Rural Development which States that each Traditional Council should set up a Budget of the Traditional Council based on the 5% of the allocation control figure of the component Local Government.

4. **EXCESS BANK CHARGES (N25,671.33):-** Audit Scrutiny of the Monthly Bank Statements from January to December, 2020 on the UBA Plc Account No. 1003349163 revealed that the Commission on Turn-over and VAT on C.O.T were as high as N1.50per mille by bank against 0.75k per mille as contained in the Ministry of Finance and Economic Development Circular letter No. 10d.001/239/T19 of 25th January, 2010 which resulted to Excess Bank Charges of N25,671.33.

**RECEIPTS AND PAYMENTS FOR THE PERIOD JANUARY TO DECEMBER, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **RECEIPTS** | **AMOUNT(#)** | **PAYMENTS** | **AMOUNT (#)** |
| Opening Balance as at 1/1/2020 | 74,743.19 | Oba’s and Chiefs Salaries | 31,402,644.14 |
| Statutory Allocation | 38,796,666.40 | Oba’s Monthly Allowances | 5,134,000.00 |
| Returned Salary | 30,000.00 | Palace Maintenance | 1,200,000.00 |
|  |  | PAYE Deducted | 66,000.00 |
|  |  | Entertainment of Monthly Meeting | 250,000.00 |
|  |  | Stationaries used | 120,000.00 |
|  |  | Festival during the year | 680,000.00 |
|  |  | Bank Charges C.O.T | 27,962.23 |
|  |  | Bal. c/d | 20,803.22 |
| **TOTAL** | **38,901,409.59** | **TOTAL** | **38,901,409.59** |

**BOLUWADURO TRADITIONAL COUNCIL, OTAN AYEGBAJU**

**MONTHLY STATUTORY ALLOCATIONS JANUARY TO DECEMBER, 2020**

|  |  |
| --- | --- |
| **MONTH/YEAR** | **AMOUNT (#)** |
| DEC 2019 IN JAN 2020 | 4,262,347.46 |
| JANUARY 2020 | - |
| MARCH 2020 | 7,163,826.09 |
| APRIL 2020 | 3,398,793.29 |
| MAY 2020 | - |
| JUNE 2020 | 3,018,681.89 |
| JULY 2020 | 6,037,858.95 |
| AUGUST 2020 | - |
| SEPTEMBER 2020 | 4,098,333.52 |
| OCTOBER 2020 | 3,612,931.70 |
| NOVEMBER 2020 | 2,218,366.70 |
| DECEMBER 2020 | 4,985,532.80 |
| **TOTAL** | **38,796,666.40** |

**AUDIT INSPECTION REPORT ON THE ACCOUNT OF BORIPE TRADITIONAL COUNCIL, IRAGBIJI FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER, 2020**

1. **RECEIPTS & PAYMENTS:-** It was observed that the total statutory receipt of Boripe Traditional Council during the period under review was N42,864,033.61 which summed up to N43,008,698.24 including brought forward of N144,664.63 while the total Payment was N42,986,223.24 leaving the balance of N22,475.00 as at 31st December, 2020.

2. **BOOK OF ACCOUNTS:-** Reference to Audit Inspection Report No. LGA/BOR/OS.14/DD2/198, the Officer-In-Charge of the DVEA had not been complying with the proper preparation of the books of Accounts in line with the provision of financial memorandum 23:2.

3. **COMPOSITION AND OPERATION OF BUDGET COMMITTEE:-** During the period under review there were budget Committee in place at the Traditional Council comprising of:

i. HRM Oba Abimbola Olalekan Abioye (Chairman) (The Olona of Ada)

ii. HRM Oba Abdur-Rasheed A. Olabomi (The Aragbiji of Iragbiji).

iii. HRM Oba Rufus Olayinka Ogunwole (The Akagba of Aagba)

iv HRM Oba Qamardeen Adeyemi Adeyanju (The Olororuwo of Ororuwo)

Evidence of the Committee’s operation was presented in the minutes of Committee’s meeting of Thursday 3rd January, 2019.

**4. MONTHLY BANK RECONCILIATION STATEMENTS: (OVERPAYMENT OF #3,000.09):-** It was observed that a total sum of #3,000.09 had been paid as overpayment to his Highness Oba Rufus Ogunwale (Alaagba of Aagba) and the money should be recovered and inform the Auditor-General immediately.

**5. STABILIZATION ACCOUNTS:-** Audit Inspection into the Accounts revealed that the Councils Stabilization Account was not in operation contrary to the provision of Circular letter No. CM.58/002 of April, 2008 which states that “The Stabilization Fund Account should comprise of 10% of the revenue to be set aside as reserved to be used for the raining day’’. The Boripe Traditional Council should make effort to comply with this circular and inform the Auditor-General accordingly.

**6. EXCESS BANK CHARGES #2,428.80:-** Audit Scrutiny of the Monthly bank statements from January to December 2020 on the Wema Bank Plc Account No. 0120352243 revealed that the Commissions on Turn-over and VAT were as high as #1.50 per mille by the bank against 0.75k per mille as contained in the Ministry of Finance and Economic Development Circular letter No. BD.001/239/11/19 of 25th January 2020 which resulted to Excess Bank Charges of #2,428.80.

**RECEIPTS AND PAYMENTS FOR THE PERIOD JANUARY TO DECEMBER, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **INCOME** | **AMOUNT(#)** | **PAYMENTS** | **AMOUNT (#)** |
| Balance as at 1/1/2020 | 144,664.63 | Oba’s and Chiefs Salaries | 28,459,950.64 |
| Statutory Allocation | 42,864,033.61 | Palace Maintenance | 2,670,000.00 |
|  |  | Festival Allowance | 5,675,000.00 |
|  |  | Imprest | 1,250,000.00 |
|  |  | Payee | 391,500.81 |
|  |  | Sitting Allowance | 2,005,000.00 |
|  |  | Bank Charges | 225,971.79 |
|  |  | Entertainment | 1,638,500.00 |
|  |  | Leave Bonus | 550,000.00 |
|  |  | Printing & Stationaries | 120,300.00 |
|  |  | Bal c/d | 22,475.00 |
| **TOTAL** | **43,008,698.24** | **TOTAL** | **43,008,698.24** |

**BORIPE TRADITIONAL COUNCIL, IRAGBIJI**

**MONTHLY STATUTORY ALLOCATIONS JANUARY TO DECEMBER, 2020**

|  |  |
| --- | --- |
| **MONTH/YEAR** | **AMOUNT (#)** |
| JANUARY 2020 | 4,709,197.06 |
| FEBRUARY 2020 | - |
| MARCH 2020 | 7,914,867.72 |
| APRIL 2020 | 3,755,116.19 |
| MAY 2020 | - |
| JUNE 2020 | 3,335,154.64 |
| JULY 2020 | 6,670,856.36 |
| AUGUST 2020 | 4,527,994.85 |
| SEPTEMBER 2020 | 3,991,704.45 |
| OCTOBER 2020 | - |
| NOVEMBER 2020 | 2,450,935.96 |
| DECEMBER 2020 | 5,508,206.38 |
| **TOTAL** | **42,864,033.61** |

**AUDIT INSPECTION REPORT ON THE ACCOUNT OF EDE TRADITIONAL COUNCIL, EDE FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER, 2020**

**1. RECEIPTS AND PAYMENTS:-** The total Statutory receipts of Ede Traditional Council for the period under review was N126,545,628.54 which summed up to N126,855,378.07 Including brought forward of N279,749.53 and Expenditure recovery of N30,000.00, while the total payment was N126,062,637.72 leaving a closing balance of N792,741.35.

**2. NON-PREPARATION OF MONTHLY BANK RECONCILIATION STATEMENTS:-** The Audit Inspection Report under review shows that Bank reconciliation Statements were not prepared contrary to the provisions of Financial Memoranda 19:23 which states that ‘‘at the end of the month detailed statements must be obtained from the bank of the month’s transaction on the account and; the transaction according to the Bank Statements must be checked against the entries in the Cashbook and the two records reconciled’’. The Schedule Officer is hereby advised to prepare the arrears of the Bank Reconciliation Statements and forward them for Audit Scrutiny.

**3. COMPOSITION AND OPERATION OF BUDGET COMMITTEE:-** During the period under review budget Committee was not in place in Ede Traditional Council contrary to the provisions of the Circular Letter No. CM.58/102 of 26th April, 2001 issued by the Ministry of Local Government and Rural Development which states that ‘‘each Traditional Council should set up a budget committee that will prepare the annual budget of the Traditional Councils based on the 5% of the allocation control figure of the component Local Government. The Council is hereby advised to constitute the Budget Committee and forward the minute of the meeting to Auditor-General for verification.

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 1STJANUARY TO 31ST DECEMBER, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **INCOME** | **AMOUNT(#)** | **PAYMENTS** | **AMOUNT (#)** |
| Opening Balance 1/1/2020 | 279,749.53 | Oba’s and Chiefs Salaries | 71,793,894.72 |
| Statutory Allocation | 126,545,628.54 | Entertainment | 15,557,500.00 |
| Expenditure Recovery | 30,000.00 | Monthly Running Cost/Imprest | 5,189,000.00 |
|  |  | Monthly Vehicle Maintenances of Oba’s | 5,392,500.00 |
|  |  | Medical Allowance | 3,740,000.00 |
|  |  | Sitting Allowance | 1,295,000.00 |
|  |  | Monthly Palace Staff Maintenance | 6,924,136.00 |
|  |  | Security Allowance | 6,000,000.00 |
|  |  | Monthly IBEDC Bill Payment | 375,000.00 |
|  |  | Legal Fees Paid | 300,000.00 |
|  |  | Purchase of Recharge Cards | 885,000.00 |
|  |  | Expenses | 108,000.00 |
|  |  | Paye Deductions | 777,168.43 |
|  |  | Monthly Stipend Allowance | 2,202,500.00 |
|  |  | Printing and Stationeries | 2,000,000.00 |
|  |  | Oba’s Festival Allowances | 2,800,000.00 |
|  |  | Purchase of Diesel | 645,850.00 |
|  |  | Monthly Bank Charges A/C I | 43,560.72 |
|  |  | Monthly Bank Charges A/C I | 7,868.88 |
|  |  | Monthly Bank Charges | 25,657.97 |
|  |  | Balance b/d ad at 31/2/2020 | 792,741.35 |
| **TOTAL** | **126,855,378.07** | **TOTAL** | **126,855,378.07** |

**EDE TRADITIONAL COUNCIL, EDE**

**MONTHLY STATUTORY ALLOCATIONS JANUARY TO DECEMBER, 2020**

|  |  |
| --- | --- |
| **MONTH/YEAR** | **AMOUNT (#)** |
| JANUARY 2020 | 13,513,423.09 |
| FEBRUARY 2020 | - |
| MARCH 2020 | 22,712,354.87 |
| APRIL 2020 | 14,319,417.90 |
| MAY 2020 | NIL |
| JUNE 2020 | 9,570,496.72 |
| JULY 2020 | 19,142,563.35 |
| AUGUST 2020 | 12,993,448.48 |
| SEPTEMBER 2020 | 11,454,519.66 |
| OCTOBER 2020 | 7,033,159.52 |
| NOVEMBER 2020 | 7,291,916.71 |
| DECEMBER 2020 | 8,514,328.24 |
| **TOTAL** | **126,545,628.54** |

**AUDIT INSPECTION REPORT ON THE ACCOUNT OF EJIGBO TRADITIONAL COUNCIL, EJIGBO FOR THE PERIOD OF 1ST JANUARY TO 31ST DECEMBER, 2020**

**1. RECEIPTS & PAYMENTS:** It was observed that the total statutory receipt of Ejigbo Traditional Council during the period under review was **N37,735,692.63** and pay back salary of Chief Amsat Aderemi (Isundunrin) **N227,741.00** which summed up to **N38,684,497.54** including brought forward of **N721,063.91** while the total payment was **N38,676,095** leaving a closing balance of **N8,401.80** as at 31st December, 2020.

**2. BOOK OF ACCOUNTS:** With reference to my previous Audit Inspection Report No. LQ/AUD/LGA/OS.10/DD2/168, the officer in charge of the DVEA, had not complied with the proper preparation of the book of Account in line with the provisions of Financial Memorandum 23:2. The Director of Finance, Mr. A.J. Ajala of Ejigbo Local Government as hereby advised to supervise the scheduled officer in the preparation of these important Accounting Records and put them in to use without any further delay.

**3 MONTHLY BANK RECONCILIATION STATEMENT:** The Examination of the Accounts of Ejigbo Traditional Council revealed that the Officer in Charge of the account did not prepare the monthly Bank Reconciliation Statements from January to December, 2020.

**4. EXCESS BANK CHARGES (#10,661.48):** Audit scrutiny of the monthly Bank Statements from January to June, 2020 on the Living Trust Mortgage Bank PLC Account No. 000164109 revealed that the commission on turn-Over and VAT on COT were as high as N1.50 per month by Bank against 0.25k per month as contained in the Ministry of Finance and Economic Development circular letter No. 10D. 001/239/T19 of 25thJanuary, 2020 which resulted to Excess Bank Charges of #10,661.48.

The Director of Finance, Mr. A.J Ajala should as a matter of duty write the Bank and recover the total sum of #10,661.48 involved and inform the Auditor-General accordingly.

**5. STABILIZATION ACCOUNTS:** It was observed that the Council stabilization Account was not in operation contrary to the provision of circular letter No. CM.58/002 of April, 2001 which states that “The Stabilization Fund Account should comprise of 10% of the Revenue to be set aside as reserve to be used for the raining day. The Ejigbo Traditional Council should make effort to comply with this circular and effect the directive and inform the Auditor-general accordingly.

6.  **COMPOSITION AND OPERATION OF BUDGET COMMITTEE**:. During the period under review it was not scertain whether the Ejigbo Traditional Council constituted a budget Committee or not.

This is contrary to the provisions of the Circular letter NO. CM.58/102 of 26th April, 2001 issued by the Ministry of Local Government and Rural Development which States that each Traditional Council should set up a budget of the Traditional Council based on the 5% of the allocation control figure of the component Local Government.

**RECEIPTS AND PAYMENT ACCOUNT FOR JANUARY TO DECEMBER, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **RECEIPTS(#)** | | **PAYMENTS (#)** | |
| Balance as at 1/1/2020 | 721,063.91 | Salary | 26,129,364.96 |
| Statutorily Allocation | 37,735,692.63 | Imprest/Running Cost | 2,081,835.92 |
| Payback Salary of Chief AmsatAderemi(Isundurin) | 227,741.00 | Sitting Allowance | 805,416.69 |
|  |  | Security Allowance | 1,333,336.00 |
| Stipend | 580,000.00 |
| Printing | 6,675,000.00 |
| Financial Assistance | 150,000.00 |
| Repair | 550,000.00 |
| Entertainment | 67,500.00 |
| Payee | 303,642.17 |
| Bal B/D | 8,401.80 |
|  | **38,684,497.54** |  | **38,684,497.54** |

**EJIGBO TRADITIONAL COUNCIL,**

**MONTHLY STATUTORY ALLOCATIONS FOR THE YEAR, 2020**

|  |  |
| --- | --- |
| **MONTH** | **AMOUNT (#)** |
| JANUARY | 4,454,096.90 |
| FEBRUARY | 3,982,533.72 |
| MARCH | 3,503,580.65 |
| APRIL | 3,551,699.19 |
| MAY | 3,154,487.22 |
| JUNE | - |
| JULY | 6,309,491.88 |
| AUGUST | - |
| SEPTEMBER | 4,282,710.53 |
| OCTOBER | 3,775,471.32 |
| NOVEMBER | 2,318,167.22 |
| DECEMBER | 2,403,454.00 |
| **TOTAL** | **37,735,692.63** |

**AUDIT INSPECTION REPORT ON THE ACCOUNT OF IFE TRADITIONAL COUNCIL, ILE-IFE FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER, 2020**

1. **RECEIPTS AND PAYMENT ACCOUNTS:-** The total statutory receipts of Ife Traditional Council during the period under review was N176,507,544.15 which summed up to N192,529,026.96 including brought forward of N16,021,482.81 while total payment was #180,204,676.85 leaving a closing balance of #12,324,350.11.

2. **STABILIZATION ACCOUNT:** Audit Inspection into the Accounts of the council revealed that the stabilization Account was not in operation contrary to the provisions of the Circular letter No. CM 58/102/26th of April, 2001 on the funding of the 5% statutory allocation to the Traditional Councils. This account should, henceforth be opened and maintained as contained in the above quoted ‘circular’.

3. **NON DEDUCTION OF MONTHLY PAYE:-** In the course of Audit Inspection it was observed that the monthly PAYE Tax were not deducted contrary to the personal Income Income Tax Act of 1993 No. 104, which imposes payment of Tax on all individuals. The Officer-In-Charge of the Traditional Council is hereby advised to deduct PAYE from the Salaries of Obas and Chiefs in accordance with the existing Tax Regulations and remit the PAYE Tax deducted to the Board of Internal Revenue Services, Ile-Ife without any delay and forward the evidence of payment for verification.

4. **COMPOSITION AND OPERATION OF BUDGET COMMITTEE**:. During the period under review it was not certain the budget Committee was in place at Ife Traditional Council.

5. **BANK CHARGES (N111,945.46):-** It was observed that Payment Voucher was not raised for Bank Charges amounting to N111,945.46 for the period under review. The Schedule Officer should seek the necessary approval to raise Payment Voucher to wipe off this Bank Charges.

**RECEIPTS AND PAYMENTS FOR THE PERIOD JANUARY TO DECEMBER, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **INCOME** | **AMOUNT(#)** | **PAYMENTS** | **AMOUNT (#)** |
| Opening Balance 1/1/2020 | 16,021,482.81 | Oba’s and Chiefs Salaries | 151,651,006.41 |
| Statutory Allocation | 176,507,544.15 | Imprest | 870,000.00 |
|  |  | Supporting Staff Allowance | 1,040,000.00 |
|  |  | Vigilante | 1,333,500.00 |
|  |  | Palace Maintenance | 10,139,150.00 |
|  |  | Palace Staff Allowance | 14,459,074.98 |
|  |  | Festival | 600,000.00 |
|  |  | Bank Charges | 111,945.46 |
|  |  | Balance as at 31/12/2020 | 12,324,350.11 |
| **TOTAL** | **192,529,026.96** | **TOTAL** | **192,529,026.96** |

**IFE TRADITIONAL COUNCIL, ILE-IFE 2020**

**MONTHLY STATUTORY ALLOCATIONS JANUARY TO DECEMBER, 2020**

|  |  |
| --- | --- |
| **MONTH/YEAR** | **AMOUNT (#)** |
| JANUARY 2020 | 19,462,317.21 |
| FEBRUARY 2020 | 17,401,807.00 |
| MARCH 2020 | 15,309,006.42 |
| APRIL 2020 | 15,519,261.93 |
| MAY 2020 | 13,783,631.60 |
| JUNE 2020 | 13,376,084.98 |
| JULY 2020 | 14,193,439.25 |
| AUGUST 2020 | 18,713,439.05 |
| SEPTEMBER 2020 | 16,497,041.26 |
| OCTOBER 2020 | 9,995,000.00 |
| NOVEMBER 2020 | 9,995,000.00 |
| DECEMBER 2020 | 12,262,515.45 |
| **TOTAL** | **176,507,544.15** |

**AUDIT INSPECTION REPORT ON THE ACCOUNT OF IFELODUN TRADITIONAL COUNCIL, IKIRUN FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER, 2020**

**1. RECEIPTS AND PAYMENTS ACCOUNT:-** The total Statutory receipts of Ifelodun Traditional Council for the period under review was **N1,764,7940.06** which summed up to **N70,914,733.69** Including brought forward of **N53,266,793.63** while total payment was **N45,900,572.90** leaving a closing balance of **N25,014,160.79.**

**2 MONTHLY BANK RECONCILIATION STATEMENTS:-** The Monthly Bank Reconciliation Statements was not prepared by the Schedule Officer, despite the advise given in the previous Audit Inspection Reports which is contrary to the provisions of Financial memoranda 19:23 which states that ‘‘at the end of the month, a detailed statement must be obtained from the bank of the month’s transaction on the account and; the transaction according to the Bank Statement must be checked against the entries in the Cashbook and the records reconciled’’. Hence, the Officer-In-Charge of the Accounts of Ifelodun Traditional Council should prepare the accumulated Monthly Bank Reconciliation Statements and forward them for Audit verification without delay

**3. NON DEDUCTION OF MONTHLY PAYE TAX:-** In the course of Audit Inspection, it was observed that the Monthly Paye Tax were not deducted contrary to the personal Income Tax Act of 1993 No. 104, which imposes payment of Tax on all individuals. The Council is hereby advised to start deducting PAYE Tax from the subsequent salaries in accordance with existing Tax Regulations and remit the PAYEE Tax deducted to the Board of Internal Revenue, Ikirun without any delay.

**4. COMPOSITION AND OPERATION OF BUDGET COMMITTEE:-** During the period under review these were no budget Committee in Place at Ifelodun Traditional Council. despite the pronouncement from the Court, in accordance with the Circular letter No. CM.58/002 of April, 2001 concerning funding of Traditional Council in the State of Osun, composition of Budget Committee is very essential. Efforts should therefore be made to comply with the Circular immediately.

**5. OBAS AND CHIEFS SALARY N45,849,815.34:** It was observed that the total sum of N45,849,815.34 was paid as Salary arrears of Obas and Chiefs of Iba, Obagun and Eko-Ended in Ifelodun traditional Council. This amount was transferred from Ifelodun Traditional Council Account Number 0001545596 of Union Bank Plc to the personal Accounts of the listed Obas by the order of the Court and Circular letter No. MLG/ACCT/LG.16/VOL I/81 issued by the Ministry of Local Government and Chieftaincy Affair on the 9th of November, 2020 to the Manager, Union Bank Plc.

|  |  |  |  |
| --- | --- | --- | --- |
| **S/N** | **NAME OF THE BENEFICIARIES** | **TOWN** | **AMOUNT (#)** |
| 1 | OBA A.A OKUNOYE | IBA | 18,988,162.49 |
| 2 | OBA O.J ADEBISI | OBAAGUN | 11,656,943.69 |
| 3 | OBA OLANIYAN ADEBAYO RAUF | EKO-ENDE | 15,204,709.16 |
|  |  | **TOTAL** | **45,849,815.34** |

See the details attached including the followings:-

i. the Bank Statement of Ifelodun Traditional Council

ii. the Court order

iii. the Circular letter issued by the Ministry of Local Government and Chieftaincy Affairs.

**SCHEDULE OF RECEIPTS AND PAYMENTS BETWEEN JANUARY TO DECEMBER, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **RECEIPTS** | **AMOUNT (#)** | **PAYMENTS** | **AMOUNT (#)** |
| Bal as at 1/1/20 | 53,266,793.63 | Salaries of Oba’s and Chiefs | 45,849,815.34 |
| Statutory Allocation | 17,647,940.06 | Bank Charges | 50,757.56 |
|  |  | Bal. c/d | 25,014,160.79 |
| **TOTAL** | **70,914,733.69** | **TOTAL** | **70,914,733.69** |

**IFELODUN TRADITIONAL COUNCIL, IKIRUN**

**MONTHLY STATUTORY ALLOCATIONS JULY TO DECEMBER, 2020**

|  |  |
| --- | --- |
| **MONTH/YEAR** | **AMOUNT (#)** |
| JULY 2020 | 3,237,725.71 |
| AUGUST 2020 | 3,435,569.02 |
| SEPTEMBER 2020 | 4,529,649.96 |
| OCTOBER 2020 | 3,993,163.53 |
| NOVEMBER 2020 | 2,451,831.84 |
| **TOTAL** | **17,647,940.06** |

**AUDIT INSPECTION REPORT ON THE ACCOUNT OF IJESA CENTRAL TRADITIONAL COUNCIL, ILESA FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER, 2020**

1. **RECEIPTS AND PAYMENTS:-** It was observed that the total Statutory receipts of Ijesa Central Traditional Council for the period under review was **N90,045,076.07** which sum up to **N93,122,056.03** Including brought forward of **N3,076,979.96** while the total payment was **N87,654,354.43** leaving a closing balance of **N5,467,701.59**.

2. **NON DEDUCTION OF MONTHLY PAYE:** In the course of Audit Inspection it was observed that the monthly PAYE Taxes were not deducted contrary to the personal income Tax Act of 1993 No 104, which imposes payment of tax on all individuals. The Ijesa Central Traditional Councils is hereby advised to start deducting monthly PAYE Tax in accordance with existing Tax Regulation and remit same to the Board of Internal Revenue services Ilesa West Local Government without any delay and inform me accordingly.

3. **STABILIZATION ACCOUNTS:** It was revealed that the Stabilization Account is not in operation by the Council contrary to the provisions of the Circular letter No. CM.58/102/of 26rth of April, 2001 on the funding of the 5% statutory allocation to the Traditional Councils. The Director of Finance is hereby advised to make sure that this account is fully in operation and inform the Auditor-General accordingly.

4. **COMPOSITION AND OPERATION OF BUDGET COMMITTEE**:- During the period under review there were budget Committee in place at the Traditional Council comprising of:-

|  |  |  |
| --- | --- | --- |
| **S/N** | **NAME** | **POST** |
| 1 | HIM Oba Dr. Gabriel Adekunle Aromolaran II CFR, LTD, the Owa-Obokun Adimula and Paramount Ruler of Ijesaland | Chairman |
|  | Ilesa East Local Government |  |
| 2. | The Obaala of Ilesa, Chief M.O. Ogedengbe | Member |
| 3. | The Lajofi of Ilesa, Chief Titus Abiola Ojo | Member |
| 4. | Yeyelejoka of Ilesa, Chief (Mrs.) Oluremi Ajayi | Member |
|  | Ilesa West Local Government |  |
| 5. | The Odole of Ilesa, Chief Jeje Ayinde Oladele | Member |
| 6. | The Lorunyin of Oke-Iyin ILESA, Chief Adewale Ayo A. | Member |
| 7. | Yeyerise of Ilesa, Chief (Mrs.) Eniola Ogundare | Member. |

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 1STJANUARY TO 31STDECEMBER, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **INCOME** | **AMOUNT(#)** | **PAYMENTS** | **AMOUNT (#)** |
| Opening Balance 1/1/2020 | 3,076,979.96 | Oba’s and Chiefs Salaries | 35,969,251.03 |
| Statutory Allocation | 90,045,076.07 | Palace Staff Salary | 4,636,225.82 |
|  |  | Palace Maintenance | 14,855,792.07 |
|  |  | Administrative Expenses | 32,150,000.00 |
|  |  | Bank Charges | 43,085.52 |
|  |  | Balance as at 31/12/2020 | 5,467,701.59 |
| **TOTAL** | **93,122,056.03** | **TOTAL** | **93,122,056.03** |

**IJESA CENTRAL TRADITIONAL COUNCIL, ILESA, 2020**

**MONTHLY STATUTORY ALLOCATIONS JANUARY TO DECEMBER, 2020**

|  |  |
| --- | --- |
| **MONTH/YEAR** | **AMOUNT (#)** |
| JANUARY 2020 | 16,484,274.58 |
| FEBRUARY 2020 | 8,423,364.47 |
| APRIL 2020 | 14,158,096.62 |
| JUNE 2020 | 12,804,700.82 |
| JULY 2020 | 6,121,961.04 |
| AUGUST 2020 | 6,496,047.40 |
| SEPTEMBER 2020 | 8,564,759.04 |
| OCTOBER 2020 | 7,550,359.01 |
| NOVEMBER 2020 | 4,635,975.09 |
| DECEMBER 2020 | 4,805,538.00 |
| **TOTAL** | **90,045,076.07** |

**AUDIT INSPECTION REPORT ON THE ACCOUNT OF IJESA NORTH TRADITIONAL COUNCIL, IJEBU-JESA FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER, 2020**

**1. RECEIPTS AND PAYMENTS ACCOUNT:-** The total Statutory receipts of Ijesa North Traditional Council for the period under review was **N82,901,590.51** which summed up to **N84,004,107.19** Including brought forward of **N1,102,516.68** while total payment was **N80,586,629.82** leaving a closing balance of **N3,417,477.37.**

**2. MONTHLY PAYE DEDUCTIONS:-** It was observed that Tax deduction was made on some set of Obas in the Traditional Council but was not remitted. The Traditional Council is hereby advised to liase with the Board of the Internal Revenue Service Oriade local Government and made sure the total tax due is remit.

**3. SUBSIDIARY LEDGERS:-** It was observed that Departmental Votes Receipt Accounts (DVRA) were not maintained by the Traditional Council during the period under review contrary to the provisions of Financial Memoranda 23:6 which states that “the Treasury shall maintain the following ledgers: Deposit Ledgers, Departmental Vote Receipt Accounts (DVRA), Departmental Votes Expenditure Accounts )DVEA”. Efforts should be made by the Schedule Officer to open these important Accounting records and put them into use without further delay.

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 1ST JANUARY TO 31STDECEMBER, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **INCOME** | **AMOUNT(#)** | **PAYMENTS** | **AMOUNT (#)** |
| Opening Balance 1/1/2020 | 1,102,516.68 | Oba’s and Chiefs Salaries | 57,446,494.82 |
| Statutory Allocation | 82,901,590.51 | Staff Allowance | 345,000.00 |
|  |  | Regents Allowance | 825,000.00 |
|  |  | Imprest | 600,000.00 |
|  |  | Loan Repayment | 11,439,230.00 |
|  |  | Administrative Allowance | 90,000.00 |
|  |  | Sitting Allowance | 4,361,000.00 |
|  |  | Entertainment | 851,755.00 |
|  |  | PAYEE | 13,950.00 |
|  |  | Stationeries | 29,200.00 |
|  |  | Administrative Expense | 320,000.00 |
|  |  | Dispute settlement | 100,000.00 |
|  |  | General setting Allowance | 1,836,000.00 |
|  |  | Exco Sitting Allowance | 1,600,000.00 |
|  |  | Media House | 50,000.00 |
|  |  | Gift | 25,000.00 |
|  |  | Plastic Id card | 150,000.00 |
|  |  | Palace staff | 420,000.00 |
|  |  | Driver Bonus | 84,000.00 |
|  |  | Balance b/d 31/12/2020 | 3,417,477.37 |
| **TOTAL** | **84,004,107.19** | **TOTAL** | **84,004,107.19** |

**IJESA NORTH TRADITIONAL COUNCIL, IJEBU-JESA, 2020**

**MONTHLY STATUTORY ALLOCATIONS JANUARY TO DECEMBER, 2020**

|  |  |
| --- | --- |
| **MONTH/YEAR** | **AMOUNT (#)** |
| JANUARY 2020 | 9,107,867.32 |
| FEBRUARY 2020 | 8,649,352.49 |
| MARCH 2020 | 7,164,223.99 |
| APRIL 2020 | 6,756,863.86 |
| MAY 2020 | 6,450,389.50 |
| JUNE 2020 | 6,259,666.09 |
| JULY 2020 | 6,642,167.02 |
| AUGUST 2020 | 8,757,411.46 |
| SEPTEMBER 2020 | 7,720,193.91 |
| OCTOBER 2020 | 4,740,255.98 |
| NOVEMBER 2020 | 4,914,654.89 |
| DECEMBER 2020 | 5,738,544.00 |
| **TOTAL** | **82,901,590.51** |

**AUDIT INSPECTION REPORT ON THE ACCOUNT OF IJESA SOUTH TRADITIONAL COUNCIL, OSU FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER, 2020**

1. **RECEIPTS AND PAYMENT ACCOUNTS:-** It was observed that the total statutory receipts of Ijesa-South Traditional Council during the period under review was N83,886,939.43 which summed up to N87,476,939.43 Including brought forward of N3,590,000.00 leaving a closing balance of N3,869,189.53 as at 31st December, 2020.

2. **SUBSIDIARY LEDGERS:-** it was observed that Department Votes Receipt Accounts (DVRA), Department Votes Expenditure Accounts (DVEA) are not maintained by the Traditional Council during the period under review contrary to the provisions of Financial Memoranda 23:2 which states that, “the Treasury shall maintain the following Subsidiary

Ledgers, Deposit Ledgers and Departmental Votes Revenue Account, Departmental Votes Expenditure Accounts DVEA”. Efforts should therefore be made by the Schedule Officer to open these important Accounting records and put them into use without further delay.

3. **MONTHLY BANK RECONCILIATION STATEMENT:-** Despite that the advice given in the last audit inspection report. The Scheduled Officer still failed to prepare the Monthly Bank Reconciliation Statement in accordance with the provisions of Financial Memoranda 19:23 which states that, “At the end of the month a detail statement must be obtained from the bank of the months transaction on the account and, the transaction according to the Bank Statement must be checked against the entries in the Cash Book”. The two records reconciled hence the Officer-In-Charge of the Account of Ijesa South Traditional Council should prepare the accumulated Monthly Bank Reconciliation Statements and forward them for Audit verification without delay.

4. **COMPOSITION AND OPERATION OF BUDGET COMMITTEE:-** During the period under review it could not be ascertained whether the Ijesa South Traditional Council constituted a budget Committee or not contrary to the Circular letter NO.C M. 58/002 of April, 2001 concerning funding of Traditional Council. Effort should therefore be made to comply with the Circular No. immediately, and evidence of meeting held should be made available for the verification of the Auditor-General for Local Governments.

5. **NON DEDUCTION OF MONTHLY PAYE:-** In the course of Audit Inspection it was observed that the monthly PAY Tax were not deducted contrary to the personal Incom Tax Act of 1993 NO 104 which imposes payment of tax on all individuals. The Council is hereby advised to start deducting PAYE Tax from the subsequent salaries in accordance with existing Tax Regulations and remit the PAYE Tax deducted to the Chairman Board of Internal Revenue Osun without any delay and inform the Auditor-General Accordingly.

6. **STABILIZATION ACCOUNT:-** Despite my remarks on the previous Audit Inspection Report, it was still observed that the Council had not been operating a Stabilization Account contrary to the provision of Circular letter No. CM/58/002 of April, 2001 which states that, “The Stabilization fund should therefore comprise 10% of the revenue to be set aside as reserve to be used for the raining day. Efforts should therefore be made by the Council to comply with the Circular immediately and inform Auditor-General.

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 1STJANUARY TO 31STDECEMBER, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **INCOME** | **AMOUNT(#)** | **PAYMENTS** | **AMOUNT (#)** |
| BF 1/1/2020 | 3,590,000.00 | Oba’s and Chiefs Salaries | 82,257,749.90 |
| Statutory Allocation | 83,886,939.43 | Imprest | 1,200,000.00 |
|  |  | Peace Meeting | 150,000.00 |
|  |  | Bal c/d | 3,869,189.53 |
| **TOTAL** | **87,476,939.43** | **TOTAL** | **87,476,939.43** |

**IJESA SOUTH TRADITIONAL COUNCIL, OSU 2020**

**MONTHLY STATUTORY ALLOCATIONS JANUARY TO DECEMBER, 2020**

|  |  |
| --- | --- |
| **MONTH/YEAR** | **AMOUNT (#)** |
| JANUARY 2020 | 8,569,093.07 |
| FEBRUARY 2020 | 7,661,867.91 |
| MARCH 2020 | 6,740,425.56 |
| APRIL 2020 | 6,832,999.27 |
| MAY 2020 | 6,068,816.00 |
| JUNE 2020 | 5,889,376.68 |
| JULY 2020 | 6,249,250.82 |
| AUGUST 2020 | 5,889,376.68 |
| SEPTEMBER 2020 | 8,239,368.37 |
| OCTOBER 2020 | 7,263,507.24 |
| NOVEMBER 2020 | 4,459,846.99 |
| DECEMBER 2020 | 10,023,010.84 |
| **TOTAL** | **83,886,939.43** |

**AUDIT INSPECTION REPORT ON THE ACCOUNT OF ILA TRADITIONAL COUNCIL, ILA-ORANGUN FOR THE PERIOD OF 1ST JANAUARY TO 31ST DECEMBER, 2020**

**1. RECEIPTS & PAYMENTS:** The total statutory receipts of Ila Traditional Council during the period under review was N77,245,507.23 which summed up to N77,329,011.90 Including brought forward of N83,504.67 leaving a closing balance of N857,444.39 as at 31st December, 2020.

**2. KEEPING OF CASHBOOK AND LEDGERS:** Despite my comment in the previous Audit Inspection Reports, it was observed that the monthly balance on the main cash book were written in pencils instead of ink contrary to the Financial Memoranda 18:16. Effort should therefore be made by the schedule Officer Mr. Ajiboye to always ink the balances in the main cash book and main cash book and maintain a timely balancing.

**3. CONSTITUTION AND OPERATION OF BUDGET COMMITTEE:.** During the period under review it was not ascertain whether Ila Traditional Council constituted a budget Committee or not. This is contrary to the provisions of the Circular letter No CN.58/102 of 26th April, 2001 issued by the Ministry of Local Government and Rural Development which States that each Traditional Council should set up a Budget of the Traditional Council based on the 5% of the allocation contrary figure of the component Local Government.

**4. NON DEDUCTION OF MONTHLY PAYE (P.A.Y.E):** In the Course of Audit Inspection it was observed that the monthly PAYE Tax were not deducted contrary to the personal income Tax Act of 1993 No. 104, which imposes payment of tax on all individual. The officer charge of Traditional Council, Mr. Ajiboye is hereby advised to start deducting PAYE Tax from the subsequent salaries and allowance in accordance with existing Tax Regulation and remit same to the Chairman, Osun State Board of Internal Revenue Service, Ila,Orangun without any delay and forward the evidence of payment for verifications to the Auditor-General.

**5. STABILIZATION ACCOUNTS:** It was observed that the Council stabilization fund accounts was not in operation contrary to the provision of circular letter No. CM.58/002 of April, 2001 which states that “The stabilization fund account should comprise of 10% of the revenue to be set aside as reserved to be used for the raining day.’’ The Ila Traditional Council should make effort to comply with this circular and inform the Auditor-General accordingly.

**6. EXCESS BANK CHARGES N1,303.89:** Audit scrutiny of the monthly bank statements from January to December, 2020 on the Polaris Bank Ltd. Account No. 1770734866 revealed that the commissions on Turn-Over and VAT on C.O.T were as high as N1.50 per by bank against 0.75k per mile as contained in the Ministry of Finance and Economic Development circular letter No. BD. 001/239/T1 19 of 25th January, 2020 which resulted to Excess Bank Charges of #1,303.89. The Head of Finance should take necessary step to recover this amount to the purse of the Traditional Council Account.

**RECEIPTS AND PAYMENT ACCOUNT FOR JANUARY TO DECEMBER, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **RECEIPTS (#)** | | **PAYMENTS (#)** | |
| Balance as at 1/1/2020 | 83,504.67 | Oba’s & Chief Salary | 64,567,281.81 |
| Statutorily Allocation | 77,245,507.23 | Stipend | 2,431,465.00 |
|  |  | Running Cost | 2,843,875.10 |
| Recharge Card | 2,431,000.00 |
| Security Allowance | 250,000.00 |
| Vigilante Allowance | 521,000.00 |
| Financial Assistance | 1,590,000.00 |
| Entertainment | 351,445.60 |
| Secretariat Allowance | 634,000.00 |
| Festival Allowance | 660,000.00 |
| Palace Maintenance | 180,000.00 |
| Printing/Stationeries | 11,500.00 |
| Bal c/d | 857,444.39 |
|  | **77,329,011.90** |  | **77,329,011.90** |
| 1/1/2020 Bal b/d | 857,444.39 |  |  |

**ILA TRADITIONAL COUNCIL, ILA ORANGUN**

**MONTHLY STATUTORY ALLOCATIONS FOR THE YEAR, 2020**

|  |  |
| --- | --- |
| **MONTH** | **AMOUNT (#)** |
| JANUARY | 8,486,469.55 |
| FEBRUARY | - |
| MARCH | 14,263,426.01 |
| APRIL | 3,680,996.64 |
| MAY | 3,086,118.59 |
| JUNE | 6,010,300.24 |
| AUGUST | 12,021,586.38 |
| SEPTEMBER | - |
| OCTOBER | 7,193,472.22 |
| NOVEMBER | 4,416,844.97 |
| DECEMBER | 9,926,368.57 |
| **TOTAL** | **77,245,507.23** |

**AUDIT INSPECTION REPORT ON THE ACCOUNT OF OROLU/IREPODUN TRADITIONAL COUNCIL, IFON-OSUN FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER, 2020**

**1. RECEIPTS AND PAYMENTS:** The total Statutory receipt of Irepodun/Orolu Traditional Council during the period under review was N87,037,849.58 and Expenditure Recovery amounting to N342,000.00, IGR N10,000.00 which summed up to N101,222,364.03 Including brought forward of N13,832,514.45 while the total Payment was N101,212,787.71 leaving a closing balance of N9,566.32 as at 31st December, 2020 (See Appendix ‘A’ attached).

**2. OTHER BOOK OF ACCOUNTS:-** Reference to Audit Inspection Report No. LG/AUD/IRP/OS.13/DD2/19, the Officer-In-Charge of the DVEA Mr. Ariyo has not complied with the proper preparation of the book of Accounts in line with the provisions financial memorandum 23:2. The Directors of Finance of Orolu Local Government, Ifon osun Mr. Sunday Olaoye is hereby advised to supervise the Scheduled Officer on the preparation of these important accounting Records and put them into use without any further delay.

**3. STABILIZATION ACCOUNTS:-** In reference to my last Audit Inspection on the accounts, It was revealed that the Council Stabilization Account was not in operation contrary to the provision of Circular letter No. CM.58/002 of April, 2008 which states that “The Stabilization Fund Account should comprise of 10% of the revenue to be set aside as reserve to be used for the raining day.’’ The Irepodun/Orolu Traditional Council should make effort to comply with this Circular and inform the Auditor-General accordingly.

**4. EXCESS BANK CHARGES (#35,784.91)**: Audit Scrutiny of the Monthly Bank Statements from January to December, 2020 on the First Bank, Plc Account No. 2007863770 revealed that the Commissions on Turn Over and VAT on C.O.T were as high as #1.50per mille by Bank against 0.75k per mille as contained in the Ministry of Finance and Economic Development Circular letter No. BD.001/239/T19 of 25th January, 2010 which resulted to Excess Bank charges of #35,784.91. (See the attached audit query). The Head of Finance should as matter of duty write the Bank and recover the total sum of N35,784.91 involved and inform the Auditor-General accordingly.

**5. EXPENDITUERE RECOVERY (#342,000.00):** It was observed that the total sum of #342,000.00 was the expenditure recovered from Irepodun/Orolu Traditional Council between January to December, 2020.

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 1STJANUARY TO 31STDECEMBER, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **INCOME** | **AMOUNT(#)** | **PAYMENTS** | **AMOUNT (#)** |
| Balance as at 1/1/2020 | 13,832,514.45 | Oba’s and Chiefs Salaries | 87,765,297.71 |
| Statutory Allocation | 87,037,849.58 | Monthly Imprest | 6,110,000.00 |
| Expenditure Recovery | 342,000.00 | PAYE Deduction | 700,000.00 |
| IGR | 10,000.00 | Monthly Data Sub | 15,000.00 |
|  |  | Newspaper/Magazine | 160,000.00 |
|  |  | Stationaries | 222,500.00 |
|  |  | Entertainment/Meetings | 2,100,000.00 |
|  |  | Palace Maintenance | 2,375,000.00 |
|  |  | Gift items/Festival | 1,175,000.00 |
|  |  | Financial Assistance | 20,000.00 |
|  |  | Medical | 370,000.00 |
|  |  | Seminar in covid 19 | 200,000.00 |
|  |  | Bal. c/d | 9,566.32 |
| **TOTAL** | **101,222,364.03** | **TOTAL** | **101,222,364.03** |

**IREPODUN/OROLU TRADITIONAL COUNCIL**

**MONTHLY STATUTORY ALLOCATIONS JANUARY TO DECEMBER, 2020**

|  |  |
| --- | --- |
| **MONTH/YEAR** | **AMOUNT (#)** |
| JANUARY 2020 | 9,562,296.81 |
| FEBRUARY 2020 | - |
| MARCH 2020 | 16,071,596.34 |
| APRIL 2020 | 3,950,797.68 |
| MAY 2020 | 3,674,682.15 |
| JUNE 2020 | 6,772,224.26 |
| JULY 2020 | 13,545,559.41 |
| AUGUST 2020 | - |
| SEPTEMBER 2020 | 9,194,355.27 |
| OCTOBER 2020 | 8,105,338.61 |
| NOVEMBER 2020 | 4,976,767.00 |
| DECEMBER 2020 | 11,184,232.05 |
| **TOTAL** | **87,037,849.58** |

**AUDIT INSPECTION REPORT ON THE ACCOUNT OF IREWOLE TRADITIONAL COUNCIL, IKIRE FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER, 2020**

**1. RECEIPT AND PAYMENTS:.** It was observed that the total statutory receipts of Irewole Traditional Council during the period under review was N82,554,873.71, Transfer N1,600,000.00 and salary refund which sum up to N92,060,047.85 including brought forward of N7,878,474.14 while the total Payment was N92,035,154.58 leaving the balance of N24,893.27 as at 31st December, 2020 (See Appendix ‘A’ attached).

**2. BOOK OF ACCOUNT:-**Wish reference to my previous Audit Inspection Report, Officer-In-Charge of the DVEA has not complied with the poorer preparation of the book of Accounts in line with the provisions of financial memoranda 23:2. The Director of Finance of Irewole Local Government.

**3. COMPOSITION AND OPERATION OF BUDGET COMMITTEE:-** During the period under review there were budget Committee in place at the Traditional Council comprising of:

1. His Royal Majesty Oba Olatunde Falabi Akire
2. His Royal majesty Oba Yisau Oyetunji Otunba Olukoyi of Ikoyi
3. Chief Hassan A. Akanmu Balogun of Apomu

Evidence of the Committee’s operations was presented in the minutes of Committee’s meeting of Thursday 14th, February 2019.

**4. STABILIZATION ACCOUNTS:-** It was observed that the Council Stabilization Account is not in operation contrary to the provisions of Circular letter No. CM.58.003 of April 2001 which states that ‘‘the Stabilization fund Account should comprise of 20% of the revenue to be set aside as reserve to be used for the raining day. The Irewole Traditional Council should make effort to comply with this Circular and effect the directive and inform the Auditor-general accordingly.

**IREWOLE TRADITIONAL COUNCIL, IKIRE JANUARY TO DECEMBER, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **RECEIPTS** | **AMOUNT (#)** | **PAYMENTS** | **AMOUNT (#)** |
| Bal as at 1/1/20 | 7,868,474.14 | Oba’s and Chief Salaries | 49,666,811.08 |
| Statutory Allocation | 82,554,873.71 | PAYE | 594,054.26 |
| Transfer | 1,600,000.00 | Legal fees | 6,020,929.02 |
| Salary Refund | 36,700.00 | Palace Palm Oil deduction | 83,000.00 |
|  |  | Development Levy | 1,419,685.00 |
|  |  | Stationeries | 761,616.02 |
|  |  | Oba’ and Chief Allowances | 20,222,438.37 |
|  |  | Security Allowance | 500,000.00 |
|  |  | Imprest | 114,000.00 |
|  |  | Medical Expenses | 748,000.00 |
|  |  | Repairs | 1,976,000.00 |
|  |  | Festival/Xmas | 9,.796,575.83 |
|  |  | Entertainment | 132,500.00 |
|  |  | Bal. c/d | 24,893.27 |
| **TOTAL** | **92,060,047.85** | **TOTAL** | **92,060,047.85** |

**IREWOLE TRADITIONAL COUNCIL, IKIRE**

**MONTHLY STATUTORY ALLOCATIONS JANUARY TO DECEMBER, 2020**

|  |  |
| --- | --- |
| **MONTH/YEAR** | **AMOUNT (#)** |
| JANUARY 2020 | 9,293,408.25 |
| FEBRUARY 2020 | 8,130,672.90 |
| MARCH 2020 | 7,152,849.86 |
| APRIL 2020 | 7,251,088.45 |
| MAY 2020 | 6,385,147.29 |
| JUNE 2020 | 6,194,728.65 |
| JULY 2020 | - |
| AUGUST 2020 | 15,265,131.09 |
| SEPTEMBER 2020 | 7,652,937.83 |
| OCTOBER 2020 | 4,677,730.00 |
| NOVEMBER 2020 | 10,551,179.39 |
| DECEMBER 2020 | - |
| **TOTAL** | **82,554,873.71** |

**AUDIT INSPECTION REPORT ON THE ACCOUNT OF IWO TRADITIONAL COUNCIL, IWO FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER, 2020**

1. **RECEIPTS AND PAYMENTS ACCOUNT:-** It was observed that the total statutory receipt of Iwo Traditional Council during the period under review was **N118,119,727.33** which summed up to **N132,184,316.69** including brought forward of **N14,065,139.36** while leaving a closing balance of **N1,088,035.88**.

2. **MONTHLY BANK RECONCILIATION STATEMENTS:-** Despite my observation on non-preparation of Monthly bank Reconciliations Statements in the previous Audit Inspection Reports, the Officer-In-Charge of Iwo Traditional Accounts, Mrs. Abolore still failed to prepare the said Monthly Bank Reconciliation Statements during the period under review in accordance with the provisions of the Financial Memoranda 19:23 which states that ‘‘at the end of the month a detailed statement must be obtained from the bank of the month’s transactions on the account and the transactions according to the bank statement must be checked against the entries in the Cashbook and the two records reconciled’’. The Head of Finance and Supplies of Iwo Local Government Mr. Olasunde S.A should supervise the Schedule Officer in the preparation of the Monthly Bank Reconciliation Statements and forward same to the Office of Auditor-General for Scrutiny immediately.

3. **PAYEE DEDUCTED N1,105,059.29:-** Audit Scrutiny of the records revealed that total sum of **N1,105,059.29** was the Tax deducted from the salary of Obas and Chiefs in Iwo Traditional Council and remitted to the Office of Inland Revenue Services, for the period under review.

**RECEIPTS AND PAYMENTS FOR THE PERIOD OF JANUARY TO DECEMBER, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **RECEIPTS** | **AMOUNT (#)** | **PAYMENT** | **AMOUNT (#)** |
| Bal as at 1/1/20 | 14,065,139.36 | Oba’s and Chief’s Salary | 119,254,989.62 |
| Statutory Allowance | 118,119,727.33 | Imprest | 3,000,000.00 |
|  |  | Ad-hoc Staff | 3,000,000.00 |
|  |  | Entertainment | 250,000.00 |
|  |  | Printings | 2,222,666.66 |
|  |  | Payee | 1,105,059.29 |
|  |  | Palace Maintenance | 2,086,357.56 |
|  |  | Running cost | 30,584.16 |
|  |  | Palace Maintenance | 2,036,357.56 |
|  |  | Running Cost | 30,584.16 |
|  |  | Financial Assistance | 50,000.00 |
|  |  | Bank Charges | 97,173.52 |
|  |  | Bal. b/d 31/12/2020 | 1,088,035.88 |
| **TOTAL** | **132,184,866.69** | **TOTAL** | **132,184,866.69** |

**IWO TRADITIONAL COUNCIL, IWO**

**MONTHLY STATUTORY ALLOCATIONS JANUARY TO DECEMBER, 2020**

|  |  |
| --- | --- |
| **MONTH/YEAR** | **AMOUNT (#)** |
| JANUARY 2020 | 12,977,058.53 |
| FEBRUARY 2020 | 11,603,154.22 |
| MARCH 2020 | 10,207,719.33 |
| APRIL 2020 | 10,347,913.23 |
| MAY 2020 | 9,190,631.93 |
| JULY 2020 | 18,382,771.45 |
| AUGUST 2020 | - |
| SEPTEMBER 2020 | 12,477,722.52 |
| OCTOBER 2020 | 10,999,865.68 |
| NOVEMBER 2020 | 6,754,004.78 |
| DECEMBER 2020 | 15,178,875.66 |
| **TOTAL** | **118,119,727.33** |

**AUDIT INSPECTION REPORT ON THE ACCOUNT OF ODO-OTIN TRADITIONAL COUNCIL, OKUKU FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER, 2020**

**1. RECEIPTS AND PAYMENTS ACCOUNTS:-** It was observed that the total statutory receipts of Odo-Otin Traditional Council during the period under review was N42,620,079.34 which summed up to N43,592,649.86 including brought forward of N972,570.52 while the total Payment was N42,671,220.94 leaving a closing balance of N921,428.92 as at 31st December, 2020.

**2. BOOK OF ACCOUNTS:-**With reference to Audit Inspection Report NO. LQ/AUD/OS.8/DD2/001/VOL 11 the Officer-In-Charge of DVEA Mr. Olaniyi R.K did not prepare the books of Accounts in line with the provisions of Financial Memoranda 23:2. The Director of Finance of Odo-Otin Local Government Mrs.Adediran S.O. is hereby advised to supervise the Schedule Officer-In-Charge.

**3. EXCESS BANK CHARGES N411,127.82:** Audit Scrutiny of the Monthly Bank Statements from January to December, 2020 on the First Bank Plc, Account No. 2001738896 revealed that the Commissions on Turn Over and VAT on C.O.T were as high as N1.5o per mille by Bank against 0.75k per mille as contained in the Ministry of Finance and Economic Development Circular letter No. BD 001/239/T19of 25th January, 2020 which resulted to Excess bank Charges **N11,127.82**. The Head of Finance should as a matter of duty write the Bank and recover the total sum of **N411,127.82** involved and inform the Auditor-General accordingly.

**RECEIPTS AND PAYMENTS FOR THE PERIOD OF JANUARY TO DECEMBER, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **RECEIPTS** | **AMOUNT (#)** | **PAYMENT** | **AMOUNT (#)** |
| Bal as at 1/1/20 | 972,570.52 | Oba’s and Chief’s Salary | 20,039,106.61 |
| Statutory Allowance | 42,620,079.34 | Monthly Imprest/Running Cost/fuelling | 811,500.00 |
|  |  | Monthly Traditional Allowance | 20,295,600.00 |
|  |  | Stationeries | 143,000.00 |
|  |  | Advertisement | 50,000.00 |
|  |  | Printings | 52,000.00 |
|  |  | Gift Items | 200,000.00 |
|  |  | Financial Assistant | 170,000.00 |
|  |  | Festival Allowance | 260,000.00 |
|  |  | Security Vote | 333,334.00 |
|  |  | Sitting Allowance | 150,000.00 |
|  |  | Repair | 50,000.00 |
|  |  | P.A.Y.E | 116,680.33 |
|  |  | Bal. c/d | 921,428.92 |
| **Total** | **43,592,649.86** | **Total** | **43,592,649.86** |

**ODO-OTIN TRADITIONAL COUNCIL ACCOUNT**

**MONTHLY OBA’S AND CHIEFS SALARIES**

|  |  |
| --- | --- |
| **MONTH/YEAR** | **AMOUNT (#)** |
| JANUARY 2020 | 1,743,564.33 |
| FEBRUARY 2020 | 556,087.00 |
| MARCH 2020 | 3,531,237.54 |
| MAY 2020 | 1,960,920.27 |
| JUNE 2020 | 1,760,920.27 |
| JULY 2020 | 1,752,679.01 |
| AUGUST 2020 | 2,117,238.81 |
| SEPTEMBER 2020 | 1,919,890.36 |
| OCTOBER 2020 | 1,833,310.36 |
| NOVEMBER 2020 | 494,144.23 |
| DECEMBER 2020 | 2,369,114.43 |
| **TOTAL** | **20,039,106.61** |

**STATUTORY ALLOCATIONS RECEIVED JANUARY TO DECEMBER, 2020**

|  |  |
| --- | --- |
| **MONTH/YEAR** | **AMOUNT (#)** |
| JANUARY 2020 | 4,689,783.43 |
| MARCH 2020 | 7,887,465.68 |
| APRIL 2020 | 3,726,566.43 |
| MAY 2020 | 16,386.91 |
| JUNE 2020 | 3,326,184.;71 |
| JULY 2020 | 6,620,138.52 |
| SEPTEMBER 2020 | 4,493,568.98 |
| OCTOBER 2020 | 3,961,355.93 |
| NOVEMBER 2020 | 2,466,327.00 |
| DECEMBER 2020 | 5,466,327.00 |
| **TOTAL** | **42,620,079.34** |

**AUDIT INSPECTION REPORT ON THE ACCOUNTS OF OSOGBO TRADITIONAL COUNCIL, OSOGBO FOR THE PERIOD OF 1ST JANUARY TO 31ST DECEMBER, 2020**

**1. RECEIPT & PAYMENTS:** During the period under review, It was observed that the sum of N91,418,202.75 was received as Statutory Allocation and total sum of **N90,239,483.34** was the total expenditure leaving the balance of **N1,178,719.41** as at 31st December, 2020.

2. **BUDGET COMMITTEE**: It was claimed that the Budget Committee was in place in Osogbo Traditional Council in accordance with the provision of the circular letter C.M. 58/102/ of April, 2001 during the period under review. However, the minutes of the committee meetings that were purportedly held were still not signed to authenticate that the meetings actually held, and was attended by all acclaimed. It is therefore required that the Traditional Council presents signed copies of the minutes.

3. **PAYABLES (₦9,228,180.93**): It would appear that total sum of ₦9,228,180.93 was the amount owed to some members of Osogbo Traditional Council in form of salaries and allowances during the year under review.

The President of the Traditional Council and the Head of Finance of Osogbo Local Government are hereby enjoined to ensure that adequate provisions are made in the 2021 budget and modalities for disbursement of funds as determined by the Budget Committee to offset the outstandings.

4. **MONTHLY BANK RECONCILIATION STATEMENTS**: Despite the observation of non-preparation of monthly bank Reconciliation Statements in the previous Audit Inspection Report, the officer – in – charge of the Osogbo Traditional Accounts Mrs Bolanle Adeoye still failed to prepare the said statements during the period under review in accordance with the provisions of Financial Memoranda 19:23 which states that “At the end of the month a detailed statement must be obtained from the bank of the month`s transactions on the account and the transactions according to the bank statement and must be checked against the entries in the cash book and the two records reconciled”. It should be noted that non-preparation of Bank Reconciliation Statement could conceal error and financial malfeasance by the custodians. The Head of Finance and Supplies of Osogbo Local Government, Mrs Popoola O.A. should supervise the schedule officer in the preparation of the monthly Bank Reconciliation Statements and forward same to the office of the Auditor-General for Local Governments, for Audit scrutiny immediately.

5. **STABILIZATION ACCOUNT:** It was observed that Osogbo Traditional Council has not been operating Stabilization Account contrary to the provisions of circular letter No.:CM.58/002 of April, 2001 which state that “The Stabilization Fund Account should comprise of 10% of the revenue to be set aside as reserve to be used for the raining days’’. “Efforts should therefore be made by the council to comply with this circular immediately.

6. **ANALYSIS OF DISBURSEMENT OF FUND AMOUNT TRADITIONAL RULERS AND CHIEFS OF OSOGBO TRADITIONAL COUNCIL:** The details of disbursement of funds as allocated between Traditional rulers and Chiefs are attached as Appendix “C”.

7. **PAY AS YOU EARN (PAYE) DEDUCTION (NON COMPLIANCE**):- It was observed that the operators of the Traditional Council Accounts did not deduct PAYE on the salaries of Obas and Chiefs contrary to the Personal Income Tax Act of 1993 No 104, which imposes payment of tax on all individuals. The Council is hereby advised to liaise with the Board of Internal Revenue Services, Osogbo Local Government and make sure that the actual tax dues are deducted and remitted accordingly.

8. **EXPENDITURE NOT DULY PROCESSED N2,549,000.00:** It was observed that the total sum of N2,549,000.00 was expended by Osogbo Traditional Council without compliance with payment procedure before payment were effected. The payment vouchers were not prepared, checked and passed by the Internal Auditor nor controlled by the Officer that has authority to incur expenditure before issuing out cheques for payments between January to December, 2020 contrary to the provisions of Financial Memoranda 23:2. This had been made a subject of Audit Query No. LQ/AUD/TSA/OSO/02/2020 attached.

12. **RE-UNHEALTHY AND ILLEGAL STATE OF AFFAIRS IN OSOGBO TRADITIONAL COUNCIL:** In the course of auditing the accounts of Osogbo Traditional Council some petitions were received i.e. the Royal Highness Kaabisei Oba Adekunle Asamu Oyeyemi PhD, Tweogbade 1, Oloba of Oba-Ile and Kaabiesi Oba Kareem Oladapo Olagunoye Siyanbola, Ogunjoke Orisajenyo DCT, MSR JP, The Allie of Illie. Audit investigations on issues raised had been forwarded to the President of the Osogbo Traditional Council and other stakeholders vide LG/AUD/OSO.1/DD2/159.

**SUMMARY OF RECEIPT AND PAYMENTS FOR THE PERIOD JANUARY TO DECEMBER, 2020**

|  |  |
| --- | --- |
| Income ……………… Amounts  (N) | Payments ………… Amounts    (N) |
| Balance B/F 01/01/2020 1,014,856.64  Statutory Allocation 90,403,346.21 | Oba`s & Chiefs sal……… 81,391,901.99  Nepa Bill ……….. 350,000.00  Monthly Imprest ………….. 300,000.00  Palace Maint`ce …… 1,774,000.00  Sitting Allowance ….. 1,719,000.00  Festival Allwance ……. 3,819,000.00  Hospital Bill …… 348,000.00  Stationaries/Printing …. 370,000.00  Repairs ………… 167,581.45  Bal. c/d ……………… 1,178,719.41 |
| **91,418,202.85** | **Bal. C/d 91,418,202.85** |

**OSOGBO TRADITIONAL COUNCIL**

**MONTHLY STATUTORY ALLOCATIONS**

|  |  |
| --- | --- |
| **MONTH/YEAR** | **AMOUNTS (N)** |
| JANUARY 2020 | 9,932,037.12 |
| FEBRUAURY 2020 | 8,880,514.64 |
| MARCH “ | 7,812,513.64 |
| APRIL “ | 7,919,811.53 |
| MAY “ | 7,034,082.27 |
| JUNE “ | 6,826,102.52 |
| JULY “ | 7,243,215.99 |
| AUGUST “ | 9,549,868.55 |
| SEPTEMBER “ | 8,418,793.33 |
| OCTOBER “ | 5,169,201.07 |
| NOVEMBER “ | 5,359,381.41 |
| DECEMBER “ | 6,257,824.14 |
|  | **90,403,346.21** |

**AUDIT INSPECTION REPORT ON THE ACCOUNT OF LOCAL GOVERNMENT SERVICE COMMISSION, OSOGBO FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER, 2020**

1. **RECEIPTS AND PAYMENTS ACCOUNTS**:- The total statutory receipts of Local Government service Commission was N109,057,305.25 and Auctioning of Vehicle amounting to N630,000.00 which sum up to N128,533,439.87 Including brought forward of N18,846,134.62 while the total Payment was N126,070,786.38 leaving a closing balance of N2,462,653.49 as at 31st December, 2020 were not credited to the commissions Bank Accounts.

2. The sum of **N131,177,919.47** was the total allocation due for the period of July to December 2020 according to the figures released by the Ministry of Local Government and Chieftaincy Affairs.

**RECEIPTS AND PAYMENTS ACCOUNTS FOR THE PERIOD JANUARY –DECEMBER, 2020**

|  |  |
| --- | --- |
| **RECEIPTS (N)** | **PAYMENTS (N)** |
| Opening Balance Bal. as at  01/01/2020 …… 18,846,134.62 | Monthly Imprest/Fueling…. 20,502,000.00 |
| Statutory Allocation …… 109,057,305.25 | Med. Allow.…… 251,000.00 |
| Auctioning of Vehicle …. 630,000.00 | Fumigation ……… 7,570,000.00 |
|  | Off. M`teance/Ren…. 5,889,020.00 |
|  | Non-Accident bonus … 30,000.00 |
|  | Overpayment Refund ……….. 116,610.43 |
|  | Transport Allowance… 1,395,000.00 |
|  | Intercom Services… 1,358,560.00 |
|  | Christmas gifts …. 2,900,000.00 |
|  | Office Furniture …… 1,952,700.00 |
|  | Financial Assistance.. 500,000.00 |
|  | Repairs /Services …… 2,397,500.00 |
|  | Festival Allow. ……… 7,550,000.00 |
|  | Entertainment …. 7,548,000.00 |
|  | Public Advert…… 1,865,000.00 |
|  | Sent forth/Retirement …. 600,000.00 |
|  | Seminar/Workshop …. 59,106,008.45 |
|  | Bank Charges …… 2,237.50 |
|  | SMS Bulk Recharge/Cards… .570,000.00 |
|  | Purchase of Stationeries….. 3,967,150.00 |
|  | Bal. c/d …….. 2,462653.49 |
| **128,533,439.87** | **128,533,439.87** |

**LOCAL GOVERNMENT SERVICE COMMISSION JANUARY –DECEMBER, 2020**

**MONTHLY STATUTORY ALLOCATION**

|  |  |
| --- | --- |
| **MONTH/YEAR** | **AMOUNTS (N)** |
| JANUARY 2020 | 39,589,853.84 |
| FEBRUAURY 2020 | -- |
| MARCH “ | 48,608,221.38 |
| APRIL “ | 12,612,906.07 |
| MAY “ | 8,528,323.96 |
| JUNE “ | NIL |
| JULY “ | “ |
| AUGUST “ | “ |
| SEPTEMBER “ | “ |
| OCTOBER “ | “ |
| NOVEMBER “ | “ |
| DECEMBER “ | “ |
| **TOTAL** | **109,057,305.25** |

**AUDIT INSPECTION REPORT ON THE ACCOUNT OF OSUN STATE LOCAL GOVERNMENT STAFF LOANS BOARD, OSOGBO FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER, 2020**

**1. RECEIPTS AND PAYMENTS ACCOUNT:-** During the period under review, the total Loan Repayment of Local Government Staff Loans Board during the period under review was **N163,059,911.07** which sum up to **N170,403,431.75** Including brought forward, deposit made and IGR of **N944,547.49**, **N4,579,926.37** and N1,819,046.82 respectively while a total payment of **N155,033,174.07** was made leaving a closing balance of **N15,370,257.68** as at 31st December, 2020.

**2. ASSETS MAINTENANCE:-** The Local Government Staff Loans Board has three (3) serviceable vehicles and two (2) non serviceable vehicles.

**3. HOUSING AND VEHICLE LOAN DISBURSEMENT N98,250,000.00:-**During the period under review, the Audit Inspection revealed that the approved Loans disbursed to the qualified staff of the Local Governments for Housing and Vehicles were **N72,800,000.00** and **N25,450,000.00** respectively.

**4. VEHICLE LOAN OUTSTANDING N68,229,822.81:-** It was observed that the total sum of N68,229,821.81 was the Vehicle Loan outstanding expected from all the Local Governments as at 31st December, 2020. The Board is hereby advised to put more effort in ensuring prompt remittance of deduction to the Agency.

**5. HOUSING LOAN OUTSTANDING N124,254,972.36:-**The Audit Inspection revealed that the total sum of **N124,254,972.36** was the Housing Loan Outstanding of all the Local Government in the State as at 31st December, 2020.

6. **EXPENDITURE NOT SUPPORTED BY PROPER RECORDS OR ACCOUNTS N140,000.00:-** The Audit exercise revealed that a total sum of **N140,000.00** was the payment made without relevant documents such as Official receipts, Bills and Invoices to authenticate that the Expenditure were actually incurred as claimed by the recipients contrary to the provisions of Financial Memoranda 14:16-18.

**7. DESTRUCTION OF EXHAUSTED RECEIPT BOOKLETS:-**  In accordance with the provisions of Financial Memoranda 7:14 & 15 which states the ‘‘After the completion of each Audit Exercise the Auditor-General shall issue a certificate stating which exhausted or Obsolete Revenue Earning Books that are no longer required for Audit purposes and may therefore be destroyed’’. The Director of Finance is hereby advised to take necessary steps to seek approval from the Auditor-General to destroy all the Receipts Booklets completely exhausted for at least five (5) years to make the Store more tidy.

**RECEIPTS AND PAYMENTS FOR THE MONTH OF JANUARY TO DECEMBER, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **RECEIPTS** | **PAYMENTS (#)** | **PAYMENT** | **AMOUNT (#)** |
| Balance as at 1/1/20 | 944,547.49 | Over deduction repaid | 6,902,296.60 |
| Loan Repayment | 163,059,911.07 | Monthly Housing Loan | 72,800,000.00 |
| Deposit made | 4,579,926.37 | Monthly Vehicle Loan | 25,450,000.00 |
| IGR | 1,819,046.82 | Monthly Imprest | 13,891,000.00 |
|  |  | Printing & Stationeries | 12,109,800.00 |
|  |  | Seminar/Workshop | 10,445,527.38 |
|  |  | Office Maintained | 254,500.00 |
|  |  | Financial Assistance | 180,000.00 |
|  |  | Festival | 6,680,000.00 |
|  |  | Monthly Deposit Refund (deduction) | 5,179,078.17 |
|  |  | Non-Accidental Bonus | 45,000.00 |
|  |  | Repairs | 365,000.00 |
|  |  | Housing Rent/Accommodation | 500,000.00 |
|  |  | Bank Charges | 230,971.92 |
|  |  | Balance b/d 31/12/2020 | 15,370,257.68 |
| **TOTAL** | **170,403,431.75** | **TOTAL** | **170,403,431.75** |

**OSUN STATE LOCAL GOVERNMENT STAFF LOANS BOARD**

**MONTHLY OVERDEDUCTION REPAID**

|  |  |
| --- | --- |
| **MONTH/YEAR** | **AMOUNT (#)** |
| JANUARY 2020 | 622,914.37 |
| FEBRUARY 2020 | 405,669.91 |
| MARCH 2020 | 488,064.25 |
| APRIL 2020 | - |
| MAY 2020 | 526,579.55 |
| JUNE 2020 | 1,128,501.79 |
| JULY 2020 | 936,641.56 |
| AUGUST 2020 | 835,071.39 |
| SEPTEMBER 2020 | 685,015.02 |
| OCTOBER 2020 | 340,756.49 |
| NOVEMBER 2020 | 368,633.77 |
| DECEMBER 2020 | 564,448.50 |
| **TOTAL** | **6,902,296.60** |

**AUDIT INSPECTION REPORT ON THE ACCOUNT OF LOCAL GOVERNMENT STAFF PENSION BUREAU, OSOGBO FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER, 2020.**

**1. PAYMENTS OF RETIREMENT BENEFITS:** The Bureau is saddled with the responsibility of the payment of gratuities and pension of Local Government retirees and primary school Teachers within the state. The total statutory allocation received during the period by the Agency was #1,360,155,529.58 and #3,174,978,712.17 for the payment of gratuities and pension of Local Government retirees and the primary school Teachers respectively; while the total sum of #1,102,575,114.04kwas the payment of Pension, Gratuities, and Terminal Benefits) to the next of kin of the deceased members of staff of the Local Governments. Also, a total sum of #3,375,425,246.60 was paid as Pension, Gratuities and Terminal Benefits to the next of Kin of deceased members of primary schools Teachers during the period under review.

**2. CONTRIBUTORY PENSION SCHEME REMITTED TO THE PENSION ADMINISTRATORS:** The release to the Bureau for the payment of Contributory Pension Scheme (CPS) of Local Government Staff and Primary Schools Teachers in the State were #503,866,724.98 and #1,002,986,426.26 respectively. The number of retirees Bond under CPS for the period for Local Government staffs and primary school were 51 and 46 respectively.

**3. KEEPING OF ACCOUNTING RECORDS:** Despite the advice given in the previous Audit Inspection Report, it was still observed that the Revenue Vouchers (RV) were not raised for all the Statutory Allocation received by the Bureau for the period under review. The Officer-in-charge is hereby advised to raise the Receipt Vouchers and made them available for Audit Scrutiny.

**4. UNRECEIPTED EXPENDITURE (#36,750.00):** Audit Inspection revealed that the sum of Thirty-Six Thousand, Seven Hundred and Fifty Naira raised for lubrication services of Local Government Staff Pension Bureau Generator was not supported with relevant official receipts contrary to the provisions of Financial Memoranda 14:16 which states that “Payment Vouchers shall be receipted by the Payee or his/her authorized agent, and the receipts must state clearly in words and figures the actual amount received”.

**RECEIPTS AND PAYMENT ACCOUNT FOR JANUARY TO DECEMBER, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **RECEIPTS** | **AMOUNT(#)** | **PAYMENT** | **AMOUNT(#)** |
| Bal as at 1/1/2020 | 4,278,598,808.46 | L/G Retirees Pension (Chams) | 1,102,575,114.04 |
| Allocation L/G Pension Staff | 1,360,155,529.58 | Pry. Sch Retirees (Chams) | 3,375,425,246.60 |
| Allocation Primary Sch | 3,174,978,712.17 | L/G Gratuities | 186,593,612.57 |
| Gratuity L/G Pension Staff | 350,000,000.00 | Primary School Gratuities | 654,797,109.84 |
| Gratuity Primary School | 724,333,332.91 | Terminal Benefit L/G | 30,902,644.32 |
| Allocation L/G (CPS) | 1,143,145,799.01 | Terminal Benefit Pry Sch | 91,915,768.98 |
| Allocation Pry Sch (CPS) | 1,318,459,690.00 | Local Govt CPS (Bonds) | 503,866,724.98 |
| Allocations L/G Staff CPS Employer | 377,391,983.09 | Pry Sch. CPS (Bonds) | 1,002,986,426.50 |
| All. Pry Sch. (CPS) Employer | 224,642,179.74 | L/G Retirees CPS | 514,900,113.73 |
| Expenditure Recovery | 14,022,531.30 | Pry Sch. Retirees CPS | 995,074,052.15 |
| Sales of Forms | 15,242,981.73 | Middle Sch Employ CPS. | 332,433,145.90 |
| Dividends | 4,687,333.63 | Pension Arrears | 614,411.32 |
| Administration Fees | 12,374,880.00 | Refund of CPS Forms, Fees & Admin | 294,080.00 |
| Bank Interest | 11,323,301.31 | Newspaper / Magazine | 183,800.00 |
|  |  | Publicity & Advertisement | 214,500.00 |
|  |  | Sitting Allowance | 1,509,000.00 |
|  |  | Financial Assistance | 675,200.00 |
|  |  | Seminals/Training | 7,323,377.14 |
|  |  | Fuelling of Generator | 3,040,800.00 |
|  |  | Bank Charges | 3,656,052.61 |
|  |  | Insurance Premium | 477,819.13 |
|  |  | Monthly Imprest | 12,840,000.00 |
|  |  | Festivities | 1,994,000.00 |
|  |  | Fumigation | 339,200.00 |
|  |  | Vehicle Maintenance | 3,112,774.44 |
|  |  | General Repairs | 2,002,700.00 |
|  |  | Entertainment | 920,000.00 |
|  |  | Printing / Stationeries | 8,609,250.93 |
|  |  | Office Equipment | 494,500.00 |
|  |  | Nose Cover | 220,000.00 |
|  |  | Refund | 10,000.00 |
|  |  | Bal C/D | 4,169,355,157.26 |
|  | **13,009,357,062.40** |  | **13,009,357,062.40** |

**LOCAL GOVERNMENT STAFF PENSION BUREAU, OSOGBO**

**MONTHLY ALLOCATION, LOCAL GOVERNMENT PENSION**

|  |  |
| --- | --- |
| **MONTH** | **AMOUNT (#)** |
| JANUARY | 123,874,225.31 |
| FEBRUARY | 156,000,000.00 |
| MARCH | 179,988,342.29 |
| APRIL | 75,127,098.96 |
| MAY | 37,810,593.14 |
| JUNE | 99,642,344.83 |
| JULY | 195,284,689.66 |
| AUGUST | 4,215,511.24 |
| SEPTEMBER | 97,642,344.83 |
| OCTOBER | 97,642,344.83 |
| NOVEMBER | 97,642,344.83 |
| DECEMBER | 195,284,689.66 |
| **TOTAL** | **1,360,155,529.58** |

**AUDIT INSPECTION REPORT ON THE ACCOUNT OF OSUN STATE ELEMENTARY SCHOOLS FEEDING AND HEALTH PROGRAMME (O’MEAL) FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER, 2020.**

1**. RECEIPTS AND PAYMENTS ACCOUNT:-**It was observed that total Statutory receipts for the period under review was N590,520,854.92, which, added to the brought forward of N367,370,861.44 and returns of N92,500.00 summed up to #957,957,984,216.36 while total payment was N593,016,268.22 leaving a balance of N364,967,948.14 as at 31st December, 2020.

**2. KEEPING OF ACCOUNTING RECORDS:-** Despite the advice given in the previous Audit Inspection Report, Receipt Voucher (RVs) were not raised for all the Statutory Allocations that accrued to the Agency during the period under review. The Officer-In-Charge is hereby advised to raise the Receipt Vouchers; and make them available for Audit Scrutiny within 21 days of receipt of this report.

**SUMMARY OF RECEIPTS AND PAYMENT ACCOUNTS FOR THE PERIOD 1STJANUARY TO DECEMBER, 2020**

|  |  |  |  |
| --- | --- | --- | --- |
| **RECEIPTS** | **AMOUNT(#)** | **RECEIPTS** | **AMOUNT (#)** |
| Bal. as at 1/1/2020 | 367,370,861.44 | Supply of Fish, Meat, Drinks and Eggs | 199,706,345.50 |
| Statutory Allocation | 590,520,854.92 | Food vendors Stipend | 261,670,605.31 |
| Returns | 92,500.00 | Monitoring | 15,487,500.00 |
|  |  | Imprest | 4,500,000.00 |
|  |  | Loan Payment | 87,673,831.08 |
|  |  | Training & Medical Examination | 3,200,000.00 |
|  |  | Training of food vendor | 2,882,500.00 |
|  |  | Sensitization for food vendors | 500,000.00 |
|  |  | Purchase of vehicle | 11,562,500.00 |
|  |  | Vat & Tax | 1,437,500.00 |
|  |  | Insurance | 747,500.00 |
|  |  | Nose Mask | 3,475,000.00 |
|  |  | Over deduction by Bank | 115,874.69 |
|  |  | Bank Charges | 57,111.64 |
|  |  | Bal. as at 31/12/2020 | 364,967,948.14 |
| **TOTAL** | **957,984,216.36** | **TOTAL** | **957,984,216.36** |

**ELEMENTARY SCHOOLS FEEDING AND HEALTH PROGRAMMES**

**MONTHLY ALLOCATIONS**

|  |  |
| --- | --- |
| **MONTH/YEAR** | **AMOUNT (#)** |
| JANUARY 2020 | 80,434,688.20 |
| FEBRUARY 2020 | 2,386,786.00 |
| MARCH 2020 | 101,199,726.40 |
| APRIL 2020 | 26,254,646.00 |
| MAY 2020 | 11,933,930.00 |
| JUNE 2020 | 66,830,007.92 |
| JULY 2020 | 107,405,369.84 |
| AUGUST 2020 | 19,094,288.00 |
| SEPTEMBER 2020 | 66,830,007.92 |
| OCTOBER 2020 | 62,056,435.92 |
| NOVEMBER 2020 | 46,094,968.72 |
| DECEMBER 2020 | - |
| **TOTAL** | **590,520,854.92** |

**SUPPLY OF FISH, MEAT, EGGS AND DRINKS DURING THE YEAR**

|  |  |
| --- | --- |
| **MONTH/YEAR** | **AMOUNT (#)** |
| JANUARY 2020 | - |
| FEBRUARY 2020 | 59,802,122.00 |
| MARCH 2020 | 24,217,690.00 |
| MAY 2020 | 5,755,860.00 |
| JULY 2020 | 3,086,127.00 |
| SEPTEMBER 2020 | 36,581,688.00 |
| NOVEMBER 2020 | 29,766,627.00 |
| DECEMBER 2020 | 40,496,231.50 |
| **TOTAL** | **199,706,345.50** |