

OSUN STATE GOVERNMENT, NIGERIA.

REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

**ON THE ACCOUNTS OF
THE LOCAL GOVERNMENTS IN OSUN STATE,
THE LOCAL GOVERNMENTS JOINT ACCOUNT
ALLOCATION COMMITTEE (JAAC),
AND
INSTITUTIONS AND AGENCIES FUNDED BY
LOCAL GOVERNMENTS
FOR THE YEAR ENDED**

31ST DECEMBER, 2022.

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ACKNOWLEDGEMENT

Thanks be to God for His Grace and enablement. I am deeply grateful to His Excellency, the Executive Governor of Osun State, Senator Ademola Adeleke whose commitment to Transparency and accountability is unparalleled. The Audit Independence enshrined in the State Audit Law (in Financial, Administrative and Operational Terms) is allowed to operate without infringement.

I appreciate Mr. Speaker of Osun State 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 the chief of Staff to the Governor, Hon. Kazeem Akinleye and the Head of Service, Mr Samuel Ayanleye Aina for exhibiting sound administration of resources at both the Local Governments and State levels. I acknowledge the cooperation of the Coordinating Directors, Local Government Service Commission and Ministry of Local Government, Bar. Lekan Babalola and, Mr Femi Ogundun respectively in ensuring that Audit functions at the Local Government are performed unhindered, and that audit recommendations are accorded due attention in the Local governments.

I will always 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 Osun State.

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

I thank you all.

Emmanuel Oluseun Kolapo FCA, CISA
Auditor-General for Local Governments,
Osun State.

AUDIT CERTIFICATE

I have audited the accounts of all the Thirty (30) Local Governments and Thirty-Nine (39) Local Council Development Areas / Area Offices, the State Joint Local Governments Account, and all offices of the Local Government in Osun State, for the year ended 31st December, 2022.

I have obtained all necessary information and explanations required for my audit opinion except where reservations are expressed in this report.

Having regard to the basis of Audit opinion as stated below, I certify that the Financial Statements comprising of Aggregate Statement (and Consolidated Statements) of Financial Position, Aggregate Statement (and Consolidated Statements) of Financial Performance, Aggregate (and Consolidated Statements) of Cash Flow, Aggregate (and Consolidated Statements) of Net Assets and Equity, Financial Statement of the State Local Government Joint Allocation Accounts, and other supporting Accounts, and Notes to the Account, give a true and fair view of the state of affairs of the Thirty (30) Local Governments and Thirty-Nine(39) Local Council Development Areas / Area Offices, the State Local Governments Joint Account Allocation Committee and offices of the Local Government in Osun State, for the accounting year ended 31st December, 2022, subject to the observations and comments, and resulting reservations, and disallowances as contained in this report.



22/04/23

Emmanuel Oluseun Kolapo FCA, CISA
Auditor-General for Local Governments,
Osun State

LIST OF ABBREVIATIONS

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

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 Directors of Finance of Local Governments, LCDAs and AOS; the Accountant of the Ministry of Local Governments, and Directors of Finance in the relevant Offices, Departments and Institutions, 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 Osun State, the Heads of Finance of main Local Governments are responsible for the consolidation of their respective General Purpose Financial Statements with those of the subsidiary LCDAs, Area/Administrative offices', as may be applicable.

However, both the Heads 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 Statements signed by Directors of Finance and Chairmen of the respective Local Governments are attached herewith.

STATEMENT OF RESPONSIBILITY OF THE AUDITOR-GENERAL.

It is my responsibility to Audit the accounts of the Local Governments, the State Joint Local Government Account, 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 General Purpose Financial Statements and accompanying notes submitted by the Heads of Finance of Local Governments, the Head of Accounts in the Ministry of Local Governments and various Institutions and Agencies that administered elements of Local Government fund in the State.

BASIS OF AUDIT OPINION

In the course of auditing the accounts of Local Governments in Osun State, 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 size of the population and geographical spread warranted sampling, for example, the verification of records, existence and emoluments of Teaching and Non-Teaching Staff of the SUBEB, Staffers of Local Governments and the State Primary Health Care Board; multi-layered and

structured sampling method was adopted. This, ensured representativeness and completeness of sampling elements; and reliability, relevance and timeliness of Audit process and reporting.

STATEMENT OF COMPLIANCE

The Financial Statements of the thirty (30) Local Governments of Osun State as well as thirty-nine (39) LCDAs/Area Councils have been prepared in accordance with IPSAS Accruals and other applicable standards. 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 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, thirty-nine (39) LCDAs/Area Councils and allied offices in Osun State have been audited and reported upon.

Audit noted some instances of non-compliance with due process in revenue collection and payment procedure contrary to the provision of Financial Memoranda and relevant Guidelines. The associated internal control weaknesses have been addressed. The Inspection Reports (letters of Internal Control weaknesses) for the year 2022 have been issued and forwarded to the appropriate quarters for responses and compliance as required.

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.

2. Accounting Period

The accounting year (fiscal year) to which the report relates is 1st January to 31st December, 2022.

3. Reporting Currency

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

4. Principal Statements in the General Purposes Financial Statements

- a. Statements of Financial Performance. (Aggregate and Consolidated)
- b. Statements of Financial Position. (Aggregate and Consolidated)
- c. Statements of Cash flow (Aggregate and Consolidated)
- d. Statements of Comparison of Budgeted and Actual Amounts (Aggregate and Consolidated)
- e. Statements of Changes in Net Asset/Equity. (Aggregate and Consolidated)
- f. Notes to the GPFS.
- g. Financial Statement of Joint Accounts Allocation Committee (JAAC)

5. Consolidation Policy- IPSAS 6 (SUPERSEDED BY IPSAS 35)

The Heads of Finance all of the 30 Local Governments, Local Council Development Areas 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 Osun State, there are subsidiary entities such as LCDAs and Area offices, of which the accounts should be consolidated with those of the main Local Government. Consequently, the Heads of Finance of the 30 main Local Governments consolidate the GPFS of their respective main Local Government with the subsidiary LCDAs, Area offices.

The duty of the Auditor-General for Local Governments is not to prepare or consolidate Local Governments' accounts, but to Audit, in line with the Fiscal Operation Report Guideline, the prepared Financial Statements. Subsequently, the accounts of the 30 Local Governments are aggregated and presented herewith.

6. **Statement of Cash Flow** was prepared using the direct method (IPSAS 2) and it consists of Operating, Investing and Financing activities.

7. **Inventories (IPSAS 12)** - Inventories were measured initially at cost, and subsequently measured using the FIFO method.

8. PROPERTY, PLANT & EQUIPMENT (PPE) – IPSAS 17

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

9. 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:

a. Furniture & Fittings	-	20%
b. Motor Vehicle	-	20%
c. Plant & Equipment	-	20%
d. Infrastructural Asset	-	10%
e. Building	-	2%
f. Office Equipment	-	20%

10. REVALUATION

- a. The Assets' residual values and useful lives are reviewed at the end of each year.

11. IMPAIRMENT IPSAS 21 AND IPSAS 26

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

12. 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.

13. INDEPENDENT REVENUE FROM EXCHANGE TRANSACTION AND NON-EXCHANGE TRANSACTION (IPSAS 9 AND 23)

1. 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.
2. Earnings from commercial activities: The Local Government recognised revenue from issuances of identification letters, etc, when the event occurred and the revenue recognition criteria are met. It was probable that the future economy benefit or service potential associated with the revenue flows to the Local Government accounts and the fair value of the revenues were measured reliably.

14. 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 that control of the asset is passed to the buyer and is determined after deducting the carrying value of the Asset at that time.

15. UNREMITTED DEDUCTION

Unremitted deductions are monies owed 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. RESERVES

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

17. PROVISION IPSAS 19

Provisions are disclosed in the Notes to GPFS. Provision is a liability of uncertain timing or amount. This provision are recognized when;

- i. The entity has a present legal or constructive obligation as a result of past events.
- ii. It is probable that an outflow of economic benefit will be required to settle the obligation.
- iii. A reliable estimate can be made of the amount of the obligation.

Provision to the tune of N140,000,000:00 was made for contingent assets and liabilities mainly due to litigations which occurred during the year in respect of land matters and it was effected by debiting overhead and crediting provision account.

18. BUDGET INFORMATION IPSAS 24

The Annual Budget was prepared on accrual basis. All planned costs and income presented in a single statement to determine the needs of the Local Governments. It stated the differences that aroused from reconciliation between the actual amount spent and the budgeted amount. This could be seen in the statement of comparison of budget and actual amounts.

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EXECUTIVE SUMMARY

1. In compliance with the provisions of the Finance Control and Management Act 1958 (as amended), the Model Financial Memoranda 1991 (as amended), the Laws of Osun State 2002 (as amended) and Audit Law of Osun State 2019 (as amended) I have diligently conducted 'Regularity Audit' and 'Value for Money audit', as applicable on the underlisted accounts.

- a. Separate and Consolidated Accounts of all the 30 main Local Governments in Osun State.
- b. Accounts of all the 32 Local Council Development Areas, and 7 Area Councils
- c. Accounts of the Joint Local Government Accounts Allocation Committee
- d. Traditional Councils Accounts
- e. The Local Government Staff Pension Bureau
- f. The Local Government Service Commission Account (Local Government Element).
- g. The State Universal Basic Education Board (SUBEB) Account, (Local Government Element)
- h. Basic Education School Feeding Programme (O'Meal) Account, (Local Government Element)
- i. Local Government Primary Health Care Board Account, (Local Government Element)
- j. Ministry of Local Governments Account (Local Government Element); and other jointly executed Programmes and Projects of Local Governments, for the financial year ended 31st December 2022, as required by Cap 72, Part 10 of the Laws of Osun State 2002, (as amended).

3. **AUTHORITY FOR DISBURSEMENTS FROM JAAC ACCOUNT:** there was compliance with the prescriptions of the Osun State House of Assembly in the disbursement of fund from JAAC accounts 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.

4. PERFORMANCE AUDIT

Performance Audit was conducted on the **Dredging and Flood Control/Desilting Project** jointly executed by the Local Governments in the State between 2020 and 2022. The total sum of ₦2,030,016,750 was expended by the Local Governments on the project, across the three senatorial districts of the State. The Performance Audit Report was issued accordingly in compliance with ISSAI 3000-3100 as adopted by SAI (Local Government) Osun State and section 17(d) of the Osun State Audit Law, 2018.

5. SUMMARY OF DISBURSEMENTS FROM JAAC ACCOUNT

Summary of Transfers from JAAC account to the Local Governments and other entities are as stated below:

a. Transfers from JAAC Account to Local Governments inclusive of Local Government Staff Salary	32,155,490,766.24
b. Payment of Pensions	8,698,926,512.40
c. Transfers to related Agencies and Institutions	6,490,055,538.30
d. Transfers to SUBEB for Salaries of Teachers (and non-Teaching Staff)	10,633,354,336.53
e. Other Joint Projects and Programmes	2,606,680,329.54
f. Debt Servicing	1,170,802,226.65
TOTAL	61,755,309,709.66

The related Agencies and Institution under (c) above include: The Traditional Councils, State Universal Basic Education Board (SUBEB), Osun Health Insurance Scheme (O'HIS), Local Government Service Commission (Training Fund); Local Government Service Pension Board and Audit Fees at the Ministry of Local Governments and Office of Auditor General for Local Governments.

6. FISCAL SUMMARY OF REVENUE AND EXPENDITURE

Total Statutory Revenue including VAT	61,755,309,709.66
IGR	<u>730,351,610.70</u>
	<u>62,485,661,320.36</u>
Salaries and Pension	34,653,504,039.90
Other Expenditure	20,447,983,451.27
Capital Expenditure	<u>291,764,128.23</u>
	62,485,661,320.36

Total Statutory Revenue during the year was #61,755,309,709.66 while the Total Internally Generated Revenue amounted to #730,351,610.70 It is instructive to note that the ratio of Salary to IGR is 47.45 to 1.0. This implies that if there is no allocation from the federation Account, it will take more than 2 years for the Local Governments to pay just one month salary from its Internally Generated Revenue.

7.FULL ADOPTION OF IPSAS ACCRUALS: The GPFS were prepared in compliance with IPSAS Accrual which was fully adopted by Local Governments in Osun State since 2017.

8.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 of Local Governments, JAAC Accounts.

9.BUDGET PREPARATION / EXECUTION

The Budget for 2022 across the Local Governments was prepared in compliance with updated National Chart of Accounts. There is improvement on last year's budget in respect of provisions for Receivables and Contingent Liabilities. However, the situation is not perfect, but keeps improving.

10. CONTINGENT ASSETS AND LIABILITIES: Recognition was made of Contingent Liabilities and Assets valued at N140,000,000.00 due to Litigation on land, scheme and properties, already valued and included in the non-current assets of the affected Local governments.

11.INTERNAL CONTROL WEAKNESS IN THE LOCAL GOVERNMENTS AND RELATED AGENCIES:

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.

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

For 2022 Accounts, in respect of direct Local Governments expenditures, a total number of 410 queries were issued in respect of 755 persons and the total sum involved is #503,332,768.40. It is noteworthy that some of the queries were promptly responded to, while the responses are still subsequently forwarded – an improvement on the previous disposition. Details of queries resolved, unresolved/un-replied and responses under verification are contained in the Management Letter which represents Vol 2 of the annual Statutory Audit Report on Local Governments, comprising highlights of internal control weaknesses, inherent risks, Management Responses and Audit Recommendations. Other observations were highlighted under JAAC account reports.

Moreover, there are put upon enquiry situations in the course of checking the accounts of Staff Loans Board and salary payments through CHAMS. This has called for circularisation and verification of some previous years payment files which have been recalled for audit references.

12.VALUE-ADDING FUNCTIONS

a. CAPACITY BUILDING FOR FINANCE OFFICERS, INTERNAL AUDIT UNIT AND MANAGEMENT STAFF OF LOCAL GOVERNMENTS

The office of AGLG has a training unit staffed with champions from previous trainings and workshops on IPSAS as well as officers that are proficient in application of Accounting/Auditing software. The AGLG in collaboration with the LGSC organised three major training/workshops for Finance officers in the Local Governments. This has collectively enhanced the proficiency of operators of Local Government accounts in the State on IPSAS and the adoption of the Osun AGLG Template For Accounts Automation (OATAA)

The audit organised trainings for Internal Auditors across the Local Governments to fill the observed skill-gap in the performance of their duties during the year. Also, informal trainings were held for other categories of management in the Local Governments to address rife infractions bothering on non-retirement of expenses and attachment of invoices etc as well as late payment or non-remittance of revenue collected.

Aside the capacity building initiatives, the Office of the Auditor-General for Local Governments also embarked on specialised Audits and Investigations such as Back Duty,

Excess Bank Charges etc, towards enhancement of Revenue Generation for both the state and Local Governments as well as verification of pensioners.

b. REVENUE RESEARCH AND DEVELOPMENT

As part of Value Adding Operations, the Office of Auditor-General for Local Governments runs a Revenue Research and Development unit with the aim of conducting studies into means of creatively expanding the revenue base, tax net and blocking revenue leakages of Local Governments, among others. This is in addition to the conventional Revenue Audit process.

c. VALUATION AND REVALUATION AND VERIFICATION OF NON-CURRENT ASSETS

In line with the provision of Section 26(d) of the Osun State Law 2019 the Auditor-General for Local Governments constituted 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, saddled with the responsibility of Compilation, Valuation and Revaluation of the non-current Assets of Local Governments. The updated values of the Local Governments non-current Assets have been reflected in the Financial Statements and treated in accordance with the extant accounting standards. However, in the course of asset verification and valuation exercise the team observed instances of asset abuse and misuse at the following Local Governments: Odo-Otin North LCDA, Oyan, Odo-Otin Local Government, Okuku, Ayedire Local Government, Ile-Ogbo, Boripe North Local Government, Iree; Ife-North Local Government, Ipetumodu and Orolu Local Government, Ifon Osun. Audit Queries have been issued on erring officials and adequate steps have been taken to ensure that the assets are properly safeguarded.

13.INTER-AGENCY COLLABORATION :

In the performance of the statutory, implied and value-added functions, the office collaborated with Relevant Agencies such as the IRS, LGSC, SUBEB, LGSPB etc to the extent that such duties would not compromise Audit independence, and also made recourse to the Ministry of Justice and Auditor General for State as might be necessary.

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

15. TRADITIONAL COUNCILS ACCOUNT

Efforts were made to institutionalise Internal auditing and upgrade the records of Traditional Councils to IPSAS standard during the 2022 Accounting year. However, the improvement made is still minimal due to institutional restrictions to contend with.

Remarkably most traditional councils have complied with the regulation on Constitution of Budget Committee for more transparency in the disbursement of allocations among the affected Obas and Chiefs.

16. SUBMISSION OF FINANCIAL STATEMENTS

It is remarkable that all Directors of Finance of Local Governments in the State submitted their 2022 GPFS on or before the end of March, 2023. This is unprecedented. Consequently, the Auditor-General's report was issued in the month of April, 2023 earlier than the 30th of June statutory deadline.

17. FOLLOW-UP OF ISSUES RAISED IN PREVIOUS REPORTS

Outstanding issues raised in my previous Audit inspection were revisited to ascertain correction and compliance with Audit recommendations in the course of audit inspection in 2022. Instances of non-compliance were addressed and necessary sanctions have been recommended.

COMMENTS ON FINANCIAL STATEMENTS

A. STATEMENT OF FINANCIAL PERFORMANCE

DEPENDENT REVENUE ACCOUNT

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 ₦59,437,302,356.14 was Share of FAAC and SURE-P amounted to ₦2,318,007,323.52.

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

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. Seven Hundred and Thirty Million, Three Hundred and Fifty-One Thousand, Six Hundred and Ten Naira, Seventy Kobo #730,351,610.70k

SALARIES AND WAGES – ₦25,954,577,527.50

Salaries and Wages which amounted to ₦25,954,577,527.50 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 Osun State for the year 2022.

JAAC TRANSFERS TO LOCAL GOVERNMENTS AND OTHER ENTITIES #15,188,982,051.70

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 Transfers to the Local Government in addition to projects and programmes often coordinated at the Ministry of Local Governments. 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 24.59% of Total Allocation from Federation Account. The affected transfers were made to:

a. Local Government Staff Pension Bureau	8,698,926,512.40
b. Traditional Councils	1,693,189,274.12
c. SUBEB	1,892,515,063.87
d. Stabilization 5%	1,641,978,439.82
e. O'HIS	397,163,570.14
f. Audit Fees	536,813,302.85
g. Local Government Service Commission	<u>328,395,888.50</u>
	<u>15,188,982,051.70</u>

Total amount of #15,188,982,051.70 transferred to these Accounts have been duly Audited and reported upon.

COMMENTS ON ITEMS OF FINANCIAL POSITION

CASH AND CASH EQUIVALENTS - ₦2,471,804,083.22

The Aggregate closing cash and cash equivalents amounted to **₦2,471,804,083.22** 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, 2022 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 - ₦5,289,661,749.49

A total sum of Five Billion and Two Hundred and Eighty-Nine Million, Six Hundred and Sixty-One Thousand, and Seven Hundred and Forty-Nine Naira, Forty-Nine Kobo only (₦5,289,661,749.49) was standing as Receivables as at 31st December, 2022. The Receivables include, Revenue Recognised in December 2022 but received in January, 2023 from Joint Allocation Account Committee (JAAC).

INVENTORIES - ₦518,349,700.54

The sum of ₦518,349,700.54 represents inventories valued at historical cost in the Thirty (30) Local Governments as at 31st December, 2022. 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 (₦2,199,208,831.88) Two Billion, One Hundred and Ninety-Nine Million, Two Hundred and Eight Thousand, Eight Hundred and Thirty One and Eighty Eight kobo 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. With respect to Investment in Omoluabi Savings and Loans, it was observed that the aggregation of interests could make the Local Governments potentially wield a significant influence as they collectively control 22% of voting power, such that the company will be recognised as an Associate in the Aggregated Accounts.

PROPERTY, PLANT AND EQUIPMENT(PPE) #97,631,282,104.30

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 - ₦16,733,720,695.65

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 31st December 2022.

INVESTMENT PROPERTY - (₦4,787,783,851.33)

The carrying amount of Investment Properties of the Thirty (30) Local Governments and Area Councils stood at ₦4,787,783,851.33 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 - ₦42,394,302,696.67

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

- a. Construction of over 350 kilometers of roads, (tagged 10KM roads/Local Government), across all the main Local Governments across the state.
- b. Environmental Projects – includes channelization, chlorinization, etc aimed at preserving lives and environments
- c. Intervention Projects including Grading, access to rural areas, etc..
- d. Inherited Loan

UNREMITTED DEDUCTIONS - ₦4,076,324,011.49

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, 2022. 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 COUNCIL TO LOCAL COUNCIL DEVELOPMENT AREA:

Transfer from main council to the tune of #4,233,035,239.95 was made to the LCDA/AO in the period under review and set off in the Consolidated Account.

**AGGREGATE STATEMENT OF CONSOLIDATED FINANCIAL POSITION OF LOCAL GOVERNMENTS
AS AT 31ST DECEMBER, 2022**

2021	PARTICULAR	NOTE	AGGREGATED
	Current Assets		
521,095,936.04	Cash & Cash Equivalents	1	2,471,804,083.22
2,318,102,047.43	Receivables	2	5,289,661,749.49
119,267,869.96	Prepayment/Advance	3	119,267,869.96
532,037,226.27	Inventories	4	518,349,700.54
3,490,503,079.70	Total Current Asset		8,399,083,403.21
	Non-Current Asset		-
	Long Term Loan Granted		-
2,199,208,831.88	Investments	5	2,199,208,831.88
105,210,861,109.81	Property, Plant & Equipment	6	97,631,282,104.30
4,838,342,669.59	Investment Property	7	4,787,783,851.33
266,118,006.49	Biological Assets	8	203,954,828.08
348,615,404.50	Assets Under Construction(WIP)	9	349,590,404.50
112,863,146,022.27	Total Non-Current Assets		105,171,820,020.09
116,353,649,101.96	Total Assets		113,570,903,423.30
	LIABILITIES		-
	Current Liabilities		-
	Deposit		-
21,703,601.94	Short Term Loan & Debts	10	22,000,399.19
3,685,082,998.74	Unremitted Deduction	11	4,076,324,011.49
18,687,954,560.94	Payables	12	16,733,720,695.65
-	Short Term Provisions	13	124,704,202.75
22,394,741,161.62	Total Current Liability		20,956,749,309.08
-	Non-Current Liabilities		-
43,466,977,036.03	Long Term Borrowings	14	42,394,302,696.67
65,861,718,197.65	Total Liabilities		63,226,052,005.75
50,491,930,904.32	Net Assets		50,219,851,417.55
	Financed By:		-
65,490,236,108.36	Reserve	15	65,727,979,278.70
(14,998,305,204.04)	Net Surplus/Deficit	16	15,508,127,861.15
50,491,930,904.32	Total		50,219,851,417.55

**AGGREGATE STATEMENT OF CONSOLIDATED FINANCIAL PERFORMANCE FOR THE PERIOD
ENDED 31ST DECEMBER, 2022**

2021	PARTICULAR	NOTE	AGGREGATED
	DEPENDENT REVENUE		
30,952,225,951.76	Government Share of FAAC(Statutory Revenue)	17.00	59,437,302,386.14
18,299,669,476.80	Government Share of VAT	18.00	-
	Sure-P	19.00	2,318,007,323.52
49,251,895,428.56	Sub-Total Dependent Revenue	20.00	61,755,309,709.66
-	INDEPENDENT REVENUE		-
226,887,251.04	Augmentation		
	Grant & Aids	21.00	-
-	Transfer from Main Council	22.00	-
20,294,727.95	Tax Revenue	23.00	9,236,928.00
868,563,393.94	Non-Tax Revenue	24.00	487,269,141.84
9,788,518.11	Other Income(Overpayment Recovery)	25.00	233,845,540.86
1,125,533,891.04	Sub-Total Independent Revenue	26.00	730,351,610.70
50,377,429,319.60	Total Revenue	26b	62,485,661,320.36
	EXPENDITURE		-
	JOINTLY EXPENDED		-
25,676,063,439.22	Salaries & Wages	27.00	25,954,577,527.50
10,082,691.39	Social Benefits	28.00	-
923,593,254.48	Overhead Costs	29.00	483,278,518.80
1,030,399,627.08	Grants & Social Contributions	30.00	1,280,000,000.00
14,020,819,091.51	Transfer to Other Agencies	31.00	15,188,982,051.70
-	Allowances	32.00	243,402,000.00
	L/GOVERNMENT EXPENDITURES		-
269,532,828.31	Social Benefits	33.00	334,478,953.96
1,949,915,546.48	Overhead Costs	34.00	2,954,179,349.01
3,349,804,022.33	Grants & Social Contributions	35.00	6,820,324,579.21
6,035,047,806.31	Depreciation	36.00	7,686,147,828.91
1,825,087,662.56	Allowances	37.00	2,050,113,168.39
-	Transfer to LCDA	38.00	-
32,847,064.82	Impairment	39.00	-
9,732,018.11	Revenue Refunded	40.00	-
	Public Debt Charges	41.00	-
	Refund to Main Council	42.00	-
55,132,923,052.59	Total Expenditures	43.00	62,995,483,977.48
(4,755,493,732.99)	Net Surplus/Deficit	44.00	-509,822,657.12
(10,242,811,471.05)	Net Surplus/Deficit 01/01	45.00	-14,998,305,204.03
(14,998,305,204.04)	Net Surplus/Deficit 31/12	46.00	-15,508,127,861.15
8,982,186,311.67	Gain on property (Building)		
(6,016,118,892.37)	Surplus (Deficit) from Non-operating Activities for the period		

AGGREGATE STATEMENT OF CONSOLIDATED CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2022.

2021	INFLOW	NOTE	AGGREGATED
33,992,863,966.36	Government Share of FAAC(Statutory Revenue)	47	55,801,865,003.03
18,667,953,578.86	Government Share of VAT	48	-
	Sure-P	49	1,931,672,769.42
52,660,817,545.22	Sub-Total Dependent Revenue	50	57,733,537,772.45
235,456,762.30	Grant & Aids	51	
-	Transfer from Main Council	52	
18,343,307.95	Tax Revenue	53	9,639,778.00
812,251,069.26	Non-Tax Revenue	54	488,088,626.84
10,403,518.11	Other Income(Overpayment Recovery)	55	182,142,201.67
1,076,454,657.62	Sub-Total Independent Revenue	56	2,883,337,806.93
53,737,272,202.84	Total Inflow Operating Activities	57	60,616,875,579.38
	OUTFLOW		-
27,469,189,421.87	Salaries & Wages	58	27,844,300,941.80
275,289,244.70	Social Benefits	59	420,562,238.74
1,961,079,116.77	Overhead Costs	60	3,264,085,801.40
4,241,130,653.98	Grants & Social Contributions	61	6,076,870,191.36
1,826,738,018.17	Allowances	62	2,320,565,354.19
373,863,745.63	Modulated Salary Arrears	63	337,276,636.20
95,502,610.00	Inventories	64	68,498,074.27
-	Transfer to LCDA	65	-
14,624,152,177.92	Transfer to Other Government Agencies	66	15,434,758,724.24
-	Refund to Main Council	67	-
9,673,518.11	Revenue Refunded/ inherited Debt paid	68	4,440,000.00
50,876,618,507.14	Total Outflow from Operating Activities	69	60,004,389,202.09
2,860,653,595.70	Net Cashflow from Operating Activities	70	2,674,101,147.02
	INVESTING ACTIVITIES		-
8,097,000.00	Proceed from Disposal of Assets		--
8,097,000.00	Total Inflow from Investing Activities		-
	Cashflow from Investing Activities		-
1,784,831,537.50	Administrative Sector	71	154,331,877.60
194,558,664.87	Economic Sector	72	137,432,250.63
1,979,390,202.37	Total Outflow from Investing Activities	73	291,764,128.23
(1,971,293,202.37)	Net Cashflow from Investing Activities	74	- 291,764,128.23
	Inflow from Financing Activities		-

	Bank Overdraft	75	-
	Soft loan (Bank)	76	-
2,166,438,644.47	Deduction Received	77	573,603,333.12
2,166,438,644.47	Total Inflow from Financing Activities	78	573,603,333.12
-	Outflow(Payment)		-
448,442,734.65	Loan Repayment 10 km road	79	255,221,132.30
50,944,448.33	Loan Repayment (Inherited)	80	158,414,835.64
284,182,518.78	Intervention Loan		
54,188,866.43	Bank Loan		
85,348,180.14	Loan Repayment Environmental	81	54,394,855.82
1,856,331.47	Water project (Ilesa west)	82	265,190.21
1,965,004,317.60	Deduction Paid	83	536,932,190.76
2,889,967,397.40	Total Outflow from Financing Activities	84	1,005,228,204.73
(723,528,752.93)	Net Cashflow from Financing Activities	85	- 431,624,871.61
165,831,740.40	Cash and Cash Equivalent for the year	86	1,950,708,147.18
355,264,195.64	Cash and Cash Equivalent 01/01/2022	87	521,095,936.04
521,095,936.04	Cash and Cash Equivalent 31/12/2022		2,471,804,083.22

**AGGREGATE STATEMENT OF CONSOLIDATED COMPARISON OF ACTUAL AND BUDGET FOR
THE YEAR ENDED 31ST DECEMBER, 2022**

	AGGREGATED TOTAL		
PARTICULAR	FINAL BUDGET	ACTUAL	VARIANCE
Government Share of FAAC (Statutory Revenue)	49,543,106,234.95	59,437,302,386.14	9,894,196,151.19
Government Share of VAT	16,334,475,174.5	-	-16,033,501,774.50
SURE-P	-	2,318,007,323.52	2,318,007,323.52
Sub-Total Statutory Revenue	65,877,581,409.45	61,755,309,709.66	3,821,298,299.79
INDEPENDENT REVENUE			
Stabilization (Transfer)			
Transfer from Main Council			
Tax Revenue	59,590,000.00	9,236,928.00	46,701,572.00
Non-Tax Revenue	1,312,936,824.62	487,269,141.84	802,097,187.78
Other Income(Overpayment Recovery)	35,025,990.00	233,845,540.86	186,332,974.39
Sub-Total Independent Revenue	1,899,870,754.62	730,351,610.70	3,000,145,981.60
Total Revenue	67,777,452,164.07	62,485,661,320.36	757,782,015.00
EXPENDITURE			
Salaries & Wages	33,406,174,680.00	25,954,869,285.58	6,602,661,051.00
Social Benefits	163,694,498.60	334,478,953.96	155,797,455.36
Overhead Cost	13,908,393,557.00	3,467,457,867.81	9,878,205,016.22
Grants & Social Contribution	839,127,174.65	8,100,324,579.21	6,465,953,176.33
Transfer to Other Agencies	3,344,730.00	15,188,982,051.43	14,148,897,916.27
Allowances	3,931,881,180.00	2,293,515,168.39	1,641,544,088.22
Depreciation	-	7,686,147,828.91	6,478,545,605.03
Transfer to LCDA			
Impairment			
Revenue Refunded			
Public Debt Charges	3,900,000.00		3,900,000.00
Stationaries			
Total Expenditures	52,256,515,820.25	62,995,483,977.48	14,972,003,397.12
Net Surplus/Deficit	15,520,936,343.82	509,822,657.12	14,214,221,193.26
Net Surplus/Deficit 31/12/2021	-	998,305,204.03	14,902,181,104.87
Net Surplus/Deficit 31/12/2022	15,520,936,343.82	-15,508,127,861.15	687,959,911.51

**AGGREGATE CONSOLIDATED STATEMENT OF NET ASSETS/EQUITY FOR THE YEAR ENDED
31ST DECEMBER, 2022**

DETAILS	RESERVES	Accumulated Surplus/Deficit	TOTAL
Opening Balance 01/01	65,490,236,108.36	-14,998,305,204.04	50,491,930,904.33
Adjusted Reserve	237,743,170.34		237,743,170.34
Restated Balance	65,727,979,278.70	-14,998,305,204.04	50,729,674,074.66
Net Surplus/Deficit for the year	-	-509,822,657.12	-509,822,657.12
Closing Balance as at 31/12	65,727,979,278.70	15,508,127,861.15	50,219,851,417.55

FISCAL OPERATIONS 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 ratio includes :

Salary + Pension
IGR

25,954,577,527.50 + 8,698,926,512.40

730,351,610.70

34,653,504,039.90

x 100

730,351,610.70

4,744.76%

Ratio 1 : 29.65

STATEMENT OF CASHFLOW RATIOS

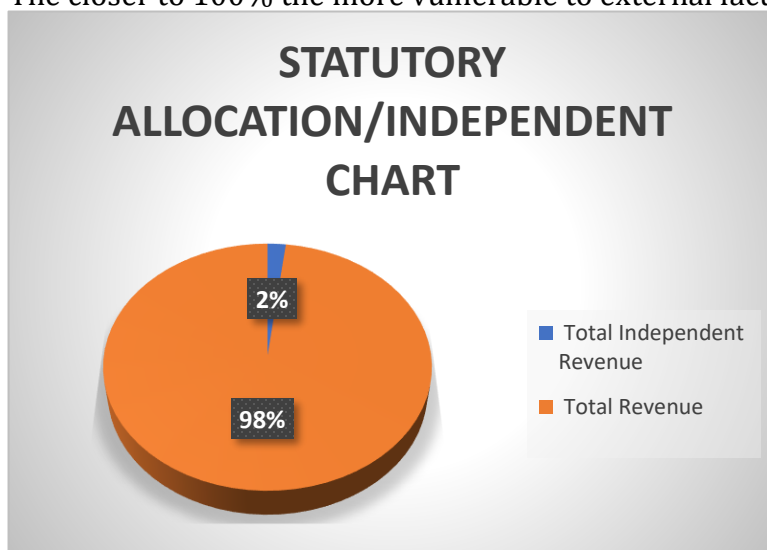
DEPENDENT REVENUE/TOTAL REVENUE x 100

57,733,537,772.45

60,616,875,579.38

95.24%

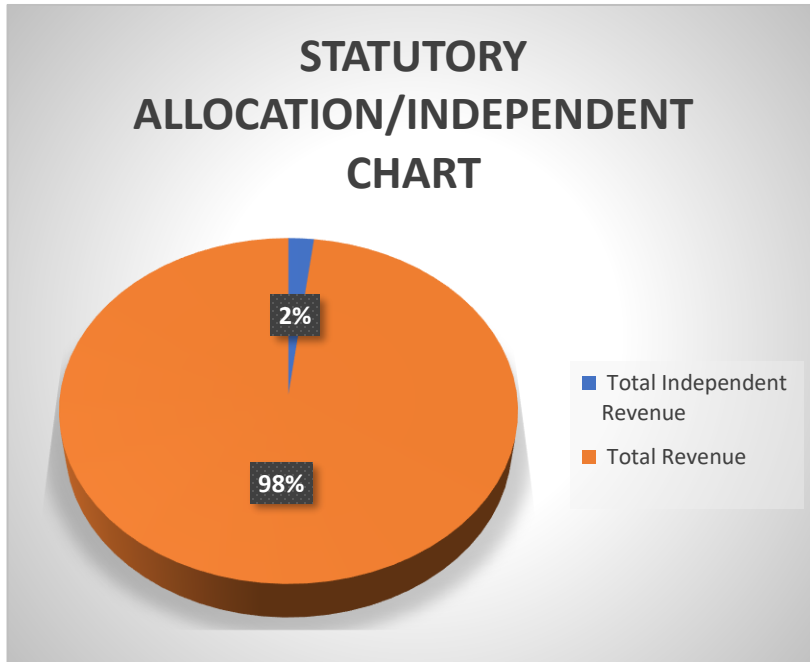
The closer to 100% the more vulnerable to external factors.



TOTAL INDEPENDENT REVENUE
TOTAL REVENUE

$$\frac{677,870,606.51}{60,616,875,579.38} \times 100$$

1.12%



SALARY & WAGES : TOTAL RECURRENT EXPENDITURE

$$\frac{27,844,300,941.80}{60,004,393,202.09} \times 100$$

= 46.4%

The Salaries & Wages (Personnel) took about 46.4% out of the Recurrent Expenditure in the Thirty(30) Local Governments while the 53.6% was expended on the other recurrent expenditure.

3. PERSONNEL : TOTAL REVENUE

$$\frac{27,844,300,941.80}{60,616,875,579.38} \times 100$$

= 45.93%

This indicated 45.93% of Total Revenue went to Salaries & Wages

4. TOTAL RECURRENT EXPENDITURE : TOTAL REVENUE

$$\frac{60,004,393,202.09}{60,616,875,579.38} \times 100 = 98.99\%$$

The recurrent expenditure is 98.98% of Total Revenue which means only 1.01% was expended on Capital Expenditure.

5. PERSONNEL : OVERHEAD

$$\frac{27,844,300,941.80}{3,264,085,801.40} \times 100 = 853.05\%$$

6. DEBT SERVICING : TOTAL RECURRENT EXPENDITURE

$$\frac{468,296,013.97}{60,004,389,202.09} \times 100 = 0.78\%$$

STATEMENT OF FINANCIAL PERFORMANCE RATIO

7. DEPENDENT REVENUE : TOTAL REVENUE

$$\frac{61,755,309,709.66}{62,485,661,320.36} \times 100 = 98.83\%$$

This indicates that the Dependent Revenue accounted for 98.93% of the Total Revenue of all the Local Government of the State leaving 1.17% as Independent Revenue.

8. INDEPENDENT REVENUE : TOTAL REVENUE

$$\frac{730,351,610.70}{62,485,661,509.12} \times 100 = 1.17\%$$

9. TOTAL EXPENDITURE : TOTAL REVENUE

$$\frac{62,995,483,977.48}{62,485,661,320.36} \times 100 = 100.82\%$$

STATEMENT OF FINANCIAL POSITION RATIOS

10. CURRENT ASSET : CURRENT LIABILITIES

$$\frac{8,399,083,403.21}{20,956,749,309.08} = 0.40:1$$

Current Ratio was not good for the system as the Current Liabilities was much higher than the Current Asset.

11. TOTAL ASSET : TOTAL LIABILITIES

$$\frac{113,570,903,423.30}{63,226,052,005.75} = 1.80:1$$

To every liability there was more than 1 Asset to cover.

12. EQUITY : TOTAL ASSET

$$\frac{50,219,851,417.55}{113,570,903,423.30} = 0.44:1$$

13. CASH ASSET : TOTAL ASSET

$$\frac{2,471,804,083.22}{113,570,903,423.30} \times 100 = 2.176\%$$

14. CURRENT LIABILITIES : NON CURRENT LIABILITIES

$$\frac{20,956,749,309.08}{42,394,302,696.67} \times 100 = 49.43\%$$

CONSOLIDATED FISCAL OPERATION REPORT FOR THIRTY (30) LOCAL GOVERNMENTS

1 SALARY + PENSION x 100
INDEPENDENT REVENUE

25,954,577,527.50 + 8,698,926,512.40
 730,351,610.70

34,653,504,039.70 x 100
 930,351,610.70 = 4,744.76%

2. SALARY + PENSION x 100
TOTAL REVENUE

25,954,577,527.50 + 8,698,926,512.40 x 100
 62,678,490,349.11
34,653,504,039.90 x 100
 62,485,661,509.12 = 55.45%

3. RECURRENT EXPENDITURE x 100
INDEPENDENT REVENUE

60,004,393,202.09 X 100
677,870,606.51 = 8,851.89%

4. RECURRENT EXPENDITURE x 100
TOTAL REVENUE

60,004,393,202.09 x 100
60,616,875,579.78 = 98.99%

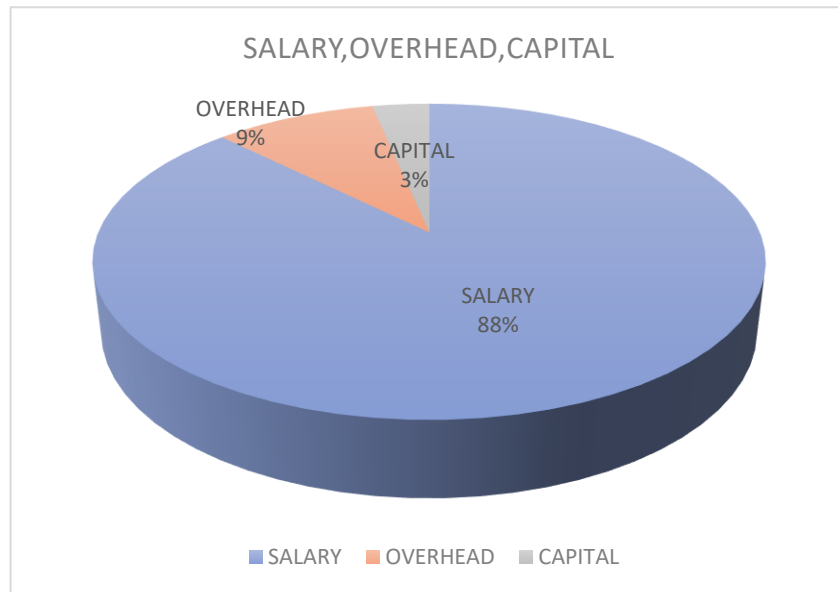
5. INDEPENDENT REVENUE
TOTAL ASSET

677,870,606.51 x 100
113,570,903,423.30 = 0.59%

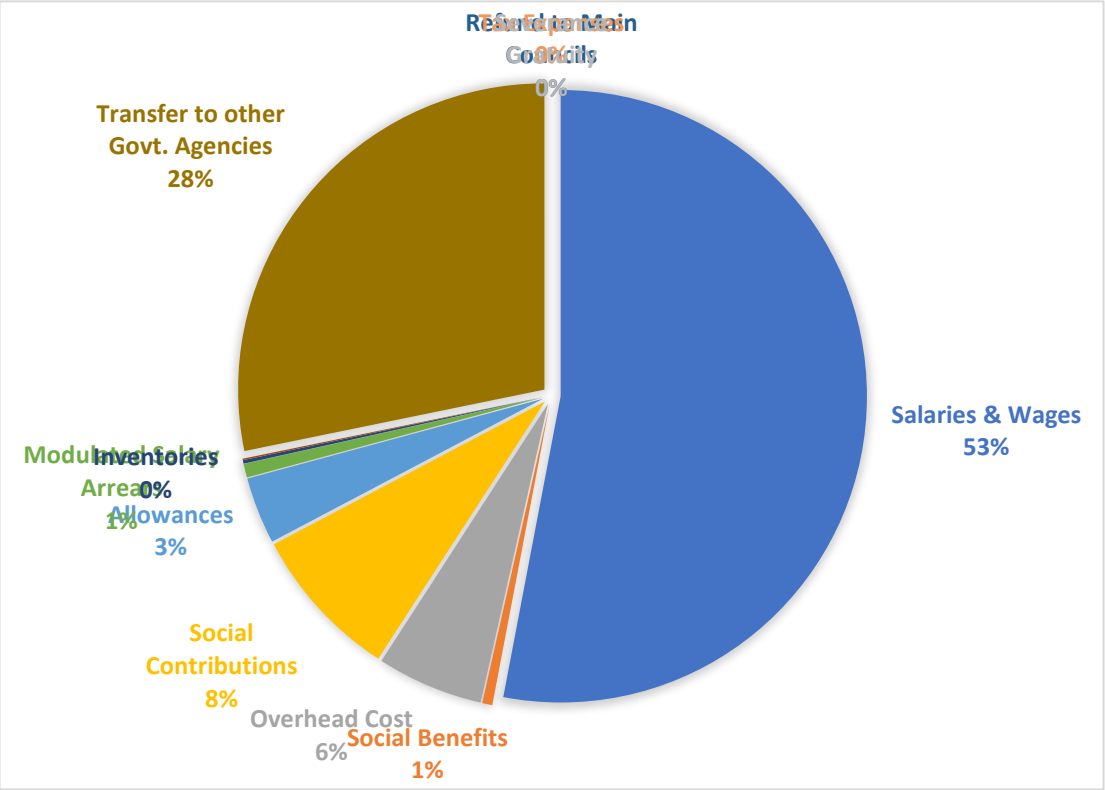
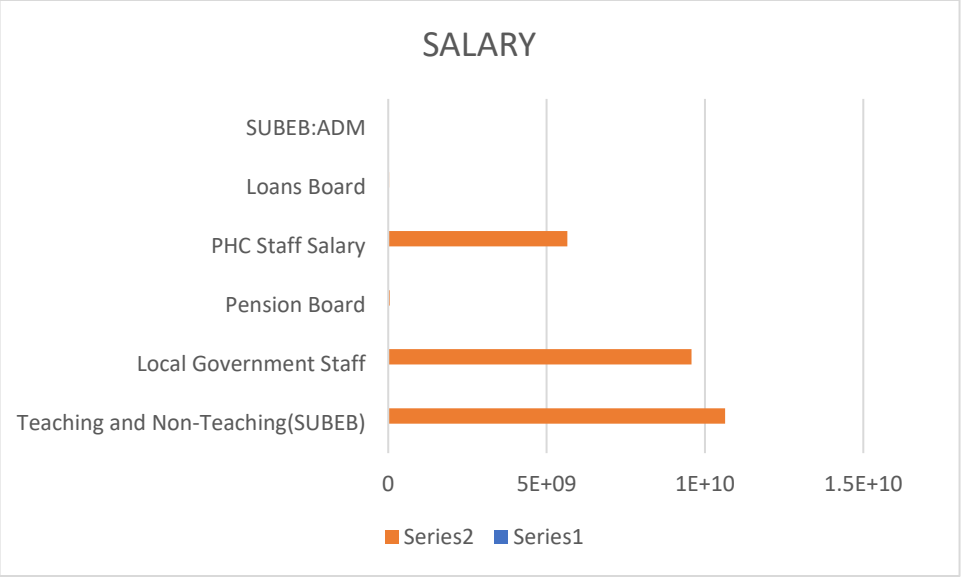
6. CURRENT ASSET
CURRENT LIABILITIES

8,399,083,403.21
 20,956,749,309.08 = 0.40:1

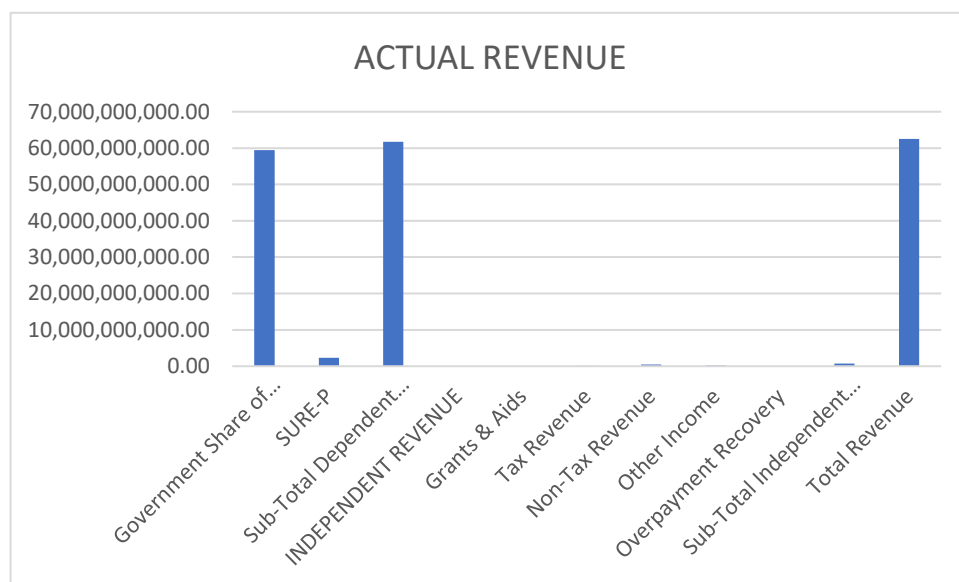
ACTUAL AND APPROVED ESTIMATES FOR EXPENDITURE FOR 2022			
S/N	DESCRIPTIONS	2022 ACTUAL EXPENDITURE	2022 APPROVED ESTIMATES
1	Salaries & Wages	25,954,577,527.50	33,406,174,608.00
2	Social Benefits	334,478,953.96	163,694,498.60
3	Overhead Cost	3,437,457,867.81	13,908,393,557.00
4	Grants & Social Contribution	8,100,324,579.21	839,127,174.65
5	Transfer to Other Agencies	15,188,982,051.70	3,344,730.00
6	Depreciation	7,686,147,828.91	-
7	Allowances	2,293,515,168.39	3,931,881,180.00
8	Public Debt		3,900,000.00
	TOTAL	62,995,483,977.48	52,256,515,820.25

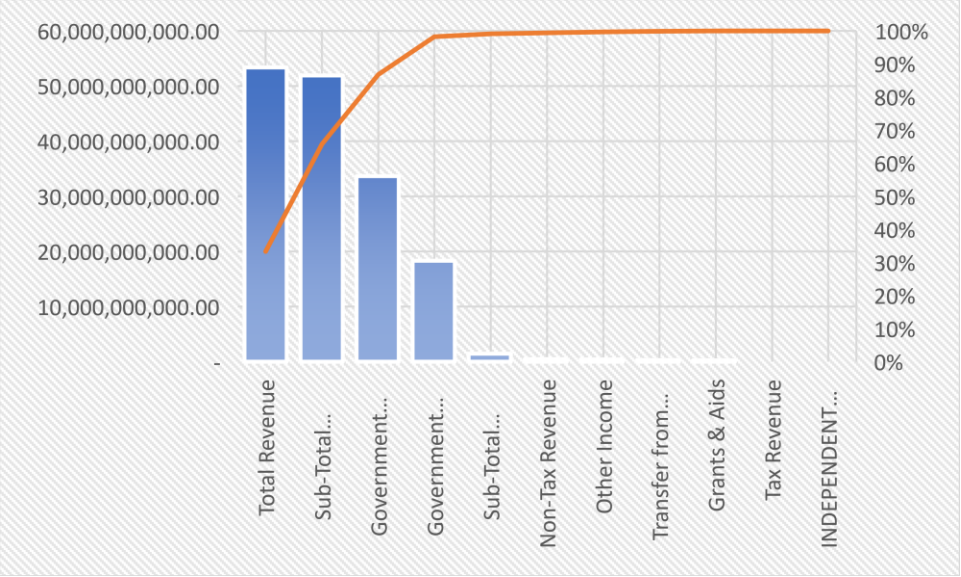
PROFILE OF EXPENDITURE (CASHFLOW)**SALARY****27,469,189,421.87****OVERHEAD (OTHERS)****26,297,396,482.67****CAPITAL****1,979,390,202.37**

Teaching and Non-Teaching(SUBEB)		10,633,354,336.53
Local Government Staff		9,578,361,720.01
Pension Board		43,614,556.62
PHC Staff Salary		5,656,783,609.52
Loans Board		30,216,047.10
SUBEB:ADM		12,247,257.72



ACTUAL AND APPROVED ESTIMATES FOR REVENUE FOR 2022			
S/ N	DESCRIPTIONS	2022 ACTUAL REVENUE	2022 APPROVED ESTIMATES
1	Government Share of FAAC(Statutory Revenue)	59,437,302,386.14	49,543,106,234.95
2	SURE-P	2,318,007,323.52	-
3	Sub-Total Dependent Revenue	61,755,309,709.66	49,543,106,234.95
4	INDEPENDENT REVENUE		
5	Grants & Aids		
6	Tax Revenue	9,236,928.00	59,590,000.00
7	Non-Tax Revenue	487,269,141.84	1,312,936,824.62
8	Other Income	233,845,540.86	35,025,990.00
9	Overpayment Recovery		
10	Sub-Total Independent Revenue	730,351,610.70	1,407,552,814.62
	Total Revenue	62,485,661,320.36	50,950,659,049.57





FIVE YEAR COMPARATIVE FINANCIAL (SUMMARY)

DESCRIPTION	2018	2019	2020	2021	2022
REVENUE					
Statutory Allocation	38,046,714,552.35	34,796,088,609.73	35,207,534,251.75	33,992,863,966.36	55,801,865,003.03
SURE-P					1,931,672,769.42
Value Added Tax	9,132,900,153.27	7,315,966,769.55	11,879,880,742.64	18,667,953,578.86	
10% State IGR	532,046,676.57	1,262,937,613.61		-	
Tax	20,093,909.63	15,566,382.18	17,156,170.58	18,343,307.95	9,639,778.00
Non-Tax	437,963,778.86	377,289,527.31	402,763,893.75	479,642,282.95	486,088,626.84
Other Revenue	1,391,952,759.65			235,456,762.30	182,142,201.67
Overpayment Recovery		1,980,500.00		10,403,518.11	
Other Income		25,691,980.78	23,550,554.21	332,608,786.31	
Bank Loan/Overdraft					
Sub Total	49,561,671,830.33	43,795,521,383.16	47,530,885,612.93	53,737,272,202.84	58,411,408,378.96
Proceed From Disposal of Assets			911,000.00	8,097,000.00	
Bank Overdraft			84,250,000.00		
Soft Loan(Bank)			33,004,787.48		
Deduction Received				2,166,438,644.47	573,603,333.12
TOTAL REVENUE(A)	49,561,671,830.33	43,795,521,383.16	47,649,051,400.41	55,911,807,847.31	58,985,011,712.08
RECURRENT EXPENDITURE					
Salary/Wages	21,716,015,800.93	25,435,120,315.31	21,706,057,835.80	27,469,189,421.87	27,844,300,941.80
Pension	6,598,800,340.13	5,973,819,610.01			
Overhead	1,977,576,639.46	2,671,270,748.95	2,310,167,864.49	2,911,579,116.77	3,284,085,801.40
Allowance	2,186,265,223.05	1,081,011,350.45	1,646,712,712.97	1,826,738,018.17	2,320,565,354.19
Social Benefits	605,998,531.18	328,939,432.82	414,291,695.43	275,289,244.70	420,562,238.74
Social Contribution	4,349,253,232.60	2,106,554,580.77	4,765,010,069.90	4,211,321,206.44	6,076,870,191.36
Inventory	24,211,986.00	212,302,507.88	221,290,794.66	95,502,610.00	68,498,074.27
Revenue Refunded			300,000.00	58,500.00	
Transfer to Other Entity	3,429,809,758.71	1,424,202,767.55	14,278,325,028.77	14,624,152,177.92	16,409,930,198.71
Stabilisation Fund			128,489,934.59		
Modulated Salary Arrears				373,863,745.63	337,726,636.20
Fund Conserved for Salary				39,424,465.65	
Consolidated Revenue Fund Charges	2,994,615,557.61	2,349,545,891.25			
TOTAL RECURRENT EXPENDITURE(B)	43,882,547,069.67	41,582,767,204.99	45,470,645,936.61	51,827,118,507.14	56,742,539,436.67
CAPITAL EXPENDITURE					
Capital Expenditure(Admin Sector)	727,252,923.22	1,117,593,713.71	491,326,388.45	834,331,537.50	154,331,877.60
Capital Expenditure(Economic Sector)	3,887,508,060.37	660,010,395.80	1,939,357,843.03	194,558,664.87	137,432,250.63
Capital Expenditure(Regional Sector)					
Capital Expenditure(Social Sector)	1,159,217,647.20		158,799,978.58	2,889,967,397.40	
TOTAL CAPITAL EXPENDITURE(C)	5,773,978,630.79	1,777,604,109.51	2,589,484,210.06	3,918,857,599.77	291,764,128.23
TOTAL EXPENDITURE D=B+C	49,656,525,700.46	43,360,371,314.50	48,060,130,146.67	55,745,976,106.91	57,034,303,564.90
Net Cash Balance (A-D)	- 94,853,870.13	435,150,068.66	- 411,078,746.26	165,831,740.40	1,950,708,147.18
Opening Cash Balance	426,047,043.29	331,192,873.24	766,342,941.90	355,264,195.64	521,095,936.04
Movement In Cash & Its Equivalent					
Closing Cash Balance	331,193,173.16	766,342,941.90	355,264,195.64	521,095,936.04	2,471,804,083.22

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 2022 were.

- a. Payment of Salaries & Pensions
- b. Statutory Transfers to various Agencies and Institutions of Local Government
- c. Joint Projects and Programmes.
- d. Debt Servicing
- e. Net Remittances to Local Governments

These can be broadly re-grouped into three with the amount disbursed as stated below:
2022

	₦
A. Salaries, Pensions and Net Remittances to Local Governments	43,959,647,328.12
B. Statutory Transfers to various Agencies of Government	15,188,982,051.70
C. Joint Projects and Programmes and Debt Servicing.	2,606,680,329.84

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.

a) Local Government Staff Pension Bureau	8,698,926,512.40
b) Traditional Councils	1,693,189,274.12
c) Local Government Service Commission	328,395,888.50
d) State Universal Basic Education Board (SUBEB)	1,892,515,063.87
e) OHIS	397,163,570.14
f) Stabilization 5%	1,641,978,439.82
Audit Fees	536,813,302.85
	15,188,982,051.70

Each of the funds 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 some of which spilled over from previous periods were verified by the Audit in collaboration with reputable experts, to ensure Value for Money. Moreover, Performance Audit was conducted/ in progress on some projects and programmes like Dredging, Primary Health Board activities and Schools Matching Grant.

IPSAS COMPLIANT RECORD KEEPING

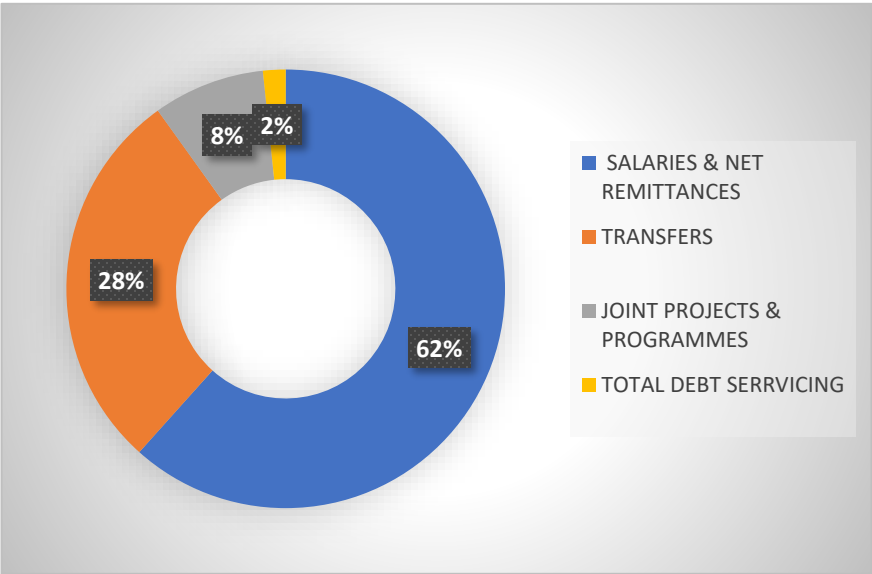
The appropriate practice is to distribute all revenue received into JAAC Accounts among all the Local Governments who are the due beneficiaries. Thus, the JAAC Account should be a zero balance account. For accounting purpose any outstanding fund at JAAC is regarded as Receivables due to the Local Governments in the succeeding period.

THE STATE LOCAL GOVERNMENTS JOINT ACCOUNT

STATEMENT OF LOCAL GOVERNMENT JOINT ACCOUNT 2022

		Note	
	Gross Allocation from FAAC		57,033,497,696.50
	Other Revenue (Augmentation)		1,101,812,013.16
	Added Fund to LG and SUBEB		3,620,000,000.00
	Fund Conserved for Salary		
	Total as per AFG's Return		61,755,309,709.66
A	TOTAL REVENUE	1	61,755,309,709.66
	Less:		
	STATUTORY DISBURSEMENTS		
B	Salaries & Net Remittances		
	Teaching and Non-Teaching(SUBEB)	2	10,633,354,336.53
	Local Government Staff	2	9,578,361,720.01
	Pension Board	2	43,614,556.62
	PHC Staff Salary	2	5,656,783,609.52
	Loans Board	2	30,216,047.10
	SUBEB:ADM	2	12,247,257.72
	Sub-Total Salaries	2	25,954,577,527.50
	Net Remittances to Local Government	2	18,005,069,8.62
	Total	2	43,959,647,328.12
C	Transfers:		
	Traditional Council Account	3	1,693,189,274.12
	Local Government Service Commission	3	328,395,888.50
	OHIS	3	397,163,570.14
	ADDITIONAL FUND TO SUBEB DIRECTLY FROM MINISRTY	3	1,181,992,675.47
	PENSION	3	8,698,926,512.40
	SUBEB:CONTRACT	3	8,122,388.40
	STABILISATION5%	3	1,641,978,439.82
	AUDIT FEE	3	536,813,302.85
	SUBEB STIPENDS FOR 10 TEMPORARY STAFF	3	2,400,000.00
	OSSG TSA SUBEB	3	700,000,000.00
		3	15,188,982,051.70
D	Joint Projects and Programmes	4	2,606,680,329.84
E	Total Expenditure		61,755,309,709.66

STATEMENT OF LOCAL GOVERNMENT JOINT ACCOUNT CHART



	NOTE 1	
TOTAL REVENUE		
S/N	LOCAL GOVERNMENT	AMOUNT
1	ATAKUMOSA EAST	1,952,411,283.41
2	ATAKUMOSA WEST	2,010,886,099.75
3	Ayedaade	2,184,241,533.23
4	Ayedire	1,937,798,111.28
5	Boluwaduro	1,964,149,431.81
6	Boripe	2,099,373,680.14
7	Ede North	2,052,729,820.42
8	Ede South	2,027,496,478.07
9	Egbedore	2,031,606,402.07
10	Ejigbo	2,053,125,962.52
11	Ife Central	2,120,238,035.52
12	Ife East	1,465,616,968.26
13	Ife North East LCDA	608,738,817.55
14	Ife North	2,193,199,243.93
15	Ife South	2,096,300,373.70
16	Ifedayo	1,886,620,262.84
17	Ifelodun	2,080,450,843.06
18	Ila	2,000,674,865.42
19	Ilesa East	2,012,623,651.06
20	Ilesa West	2,060,929,261.92
21	Irepodun	2,109,562,557.68
22	Irewole	2,061,577,066.54
23	Isokan	2,004,079,960.43
24	Iwo	2,129,628,040.55
25	Obokun	2,014,916,782.87
26	Odo-Otin	2,104,329,272.19
27	Ola-Oluwa	2,014,752,647.74
28	Olorunda	2,127,487,576.33
29	Oriade	2,082,301,142.09
30	Orolu	2,043,108,444.28
31	Osogbo	2,224,355,093.00
		61,755,309,709.66

NOTE 2

SALARIES & NET REMITTANCES									
S/N	LOCAL GOVERNMENT	TEACHING & NON-TEACHING	LOCAL GOVERNMENT	PENSION BOARD	PHC	LOANS BOARD	SUBEB:ADM & MONITORING	NET REMITTANCES TO LG	TOTAL
1	ATAKUMOSA EAST	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	548,380,200.15	1,413,532,784.40
2	ATAKUMOSA WEST	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	578,971,554.08	1,444,124,138.33
3	AYEDAADE	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	683,909,419.04	1,549,062,003.29
4	AYEDIRE	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	526,067,967.71	1,391,220,551.96
5	BOLUWADURO	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	561,005,860.43	1,426,158,444.68
6	BORIBE	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	614,737,358.95	1,479,889,943.20
7	EDE NORTH	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	597,061,434.54	1,462,214,018.79
8	EDE SOUTH	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	583,152,510.44	1,448,305,094.69
9	EGBEDORE	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	590,148,368.10	1,455,300,952.35
10	EJIGBO	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	584,063,213.80	1,449,215,798.05
11	IFE CENTRAL	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	620,325,765.95	1,485,478,350.20
12	IFE EAST	248,111,601.20	223,495,106.80	1,017,673.01	131,991,617.58	705,041.10	285,769.44	421,172,456.36	1,026,779,265.49
13	IFE NORTH EAST LCDA	106,333,543.38	95,783,617.21	436,145.37	56,567,836.09	302,160.47	122,472.60	175,723,395.64	435,269,170.76
14	IFE NORTH	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	682,998,715.69	1,548,151,299.94
15	IFE SOUTH	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	633,944,920.82	1,499,097,505.07
16	IFEDAYO	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	513,856,263.52	1,379,008,847.77
17	IFELODUN	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	614,944,336.98	1,480,096,921.23

18	ILA	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	603,560,544.92	1,468,713,129.17
19	ILESA EAST	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	584,228,796.23	1,449,381,380.48
20	ILESA WEST	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	583,814,840.16	1,448,967,424.41
21	IREPODUN	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	644,169,635.86	1,509,322,220.11
22	IREWOLE	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	601,863,325.02	1,467,015,909.27
23	ISOKAN	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	588,533,939.41	1,453,686,523.66
24	IWO	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	642,886,372.03	1,508,038,956.28
25	OBOKUN	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	569,243,586.32	1,434,396,170.57
26	ODO-OTIN	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	610,432,215.75	1,475,584,800.00
27	OLA-OLUWA	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	536,913,616.88	1,402,066,201.13
28	OLORUNDA	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	623,099,271.65	1,488,251,855.90
29	ORIADE	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	622,892,293.63	1,488,044,877.88
30	OROLU	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	602,608,445.97	1,467,761,030.22
31	OSOGBO	354,445,144.55	319,278,724.00	1,453,818.56	188,559,453.65	1,007,201.57	408,241.92	660,359,174.66	1,525,511,758.91
	TOTAL	10,633,354,336.53	9,578,361,720.01	43,614,556.62	5,656,783,609.52	30,216,047.10	12,247,257.72	18,005,069,800.69	43,959,647,328.19

NOTE 3

S/N	LOCAL GOVERNMENT	TRADITIONAL COUNCIL ACCOUNT	LOCAL GOVERNMENT SERVICE COMMISSION	OHIS	ADDITIONAL FUND TO SUBEB DIRECTLY FROM MINISTRY	PENSION	SUBEB: CONTRACT	STABILISATION 5%	AUDIT FEE	SUBEB STIPENDS FOR 10 TEMPORARY STAFF	OSSG TSA SUBEB	TOTAL
1	ATAKUMOSA EAST	51,117,428.75	9,914,265.77	8,981,097.01	39,399,755.84	248,126,109.84	270,746.28	54,732,614.66	16,293,080.94	80,000.04	23,333,333.31	452,248,432.44
2	ATAKUMOSA WEST	54,245,556.49	10,520,793.87	11,484,605.10	39,399,755.84	270,611,953.20	270,746.28	54,732,614.66	15,452,536.06	80,000.04	23,333,333.31	480,131,894.85
3	AYEDAAGE	64,976,144.89	12,602,184.53	13,152,941.49	39,399,755.84	321,333,680.04	270,746.28	54,732,614.66	18,668,062.29	80,000.04	23,333,333.31	548,549,463.37
4	AYEDIRE	48,835,815.01	9,491,762.69	10,380,969.55	39,399,755.84	256,609,055.64	270,746.28	54,732,614.66	16,813,439.73	80,000.04	23,333,333.31	459,947,492.75
5	BOLUWADURO	52,408,445.69	10,164,667.52	8,468,210.92	39,399,755.84	246,479,316.72	270,746.28	54,732,614.66	16,023,829.58	80,000.04	23,333,333.31	451,360,920.56
6	BORIBE	57,902,846.97	11,230,311.55	13,253,974.01	39,399,755.84	314,093,535.00	270,746.28	54,732,614.66	18,556,552.71	80,000.04	23,333,333.31	532,853,670.37
7	EDE NORTH	56,095,365.67	10,879,749.14	14,497,786.85	39,399,755.84	288,600,152.52	270,746.28	54,732,614.66	15,996,230.75	80,000.04	23,333,333.31	503,885,735.06
8	EDE SOUTH	54,673,086.26	10,603,896.82	13,800,863.94	39,399,755.84	279,750,855.00	270,746.28	54,732,614.66	15,916,164.66	80,000.04	23,333,333.31	492,561,316.81
9	EGBEDORE	55,388,458.67	10,742,643.89	15,198,061.04	39,399,755.84	274,649,613.84	270,746.28	54,732,614.66	15,880,155.58	80,000.04	23,333,333.31	489,675,383.15
10	EJIGBO	54,766,211.66	10,621,958.79	14,308,734.62	39,399,755.84	301,374,948.24	270,746.28	54,732,614.66	18,391,794.46	80,000.04	23,333,333.31	517,280,097.90
11	IFE CENTRAL	58,474,297.61	11,341,145.02	15,058,811.94	39,399,755.84	325,885,792.08	270,746.28	54,732,614.66	19,553,121.97	80,000.04	23,333,333.31	548,129,618.75
12	IFE EAST	39,254,902.37	7,613,525.45	11,918,983.62	39,399,755.84	209,828,111.28	189,522.36	38,312,830.29	16,835,048.99	56,000.28	16,333,333.31	379,742,013.79
13	IFE NORTH EAST LCDA	16,823,529.45	3,262,939.57	8,041,871.87		88,904,618.88	81,223.92	16,419,784.39	5,377,299.86	23,998.56	7,000,000.00	145,935,266.50
14	IFE NORTH	64,883,019.53	12,584,122.65	15,062,683.79	39,399,755.84	327,392,800.44	270,746.28	54,732,614.66	20,678,800.88	80,000.04	23,333,333.31	558,417,877.42
15	IFE SOUTH	59,866,945.48	11,611,250.50	12,646,666.66	39,399,755.84	290,573,992.92	270,746.28	54,732,614.66	18,057,496.37	80,000.04	23,333,333.31	510,572,802.06
16	IFEDAYO	47,587,090.01	9,229,560.81	8,370,221.21	39,399,755.84	223,703,889.72	270,746.28	54,732,614.66	14,274,136.62	80,000.04	23,333,333.31	420,981,348.50
17	IFELODUN	57,924,010.74	11,234,416.51	14,528,328.72	39,399,755.84	294,145,198.56	270,746.28	54,732,614.66	18,075,450.60	80,000.04	23,333,333.31	513,723,855.26
18	ILA	56,759,941.70	11,008,634.48	9,676,853.21	39,399,755.84	234,329,578.56	270,746.28	54,732,614.66	15,740,211.60	80,000.04	23,333,333.31	445,331,669.68
19	ILESIA EAST	54,783,142.82	10,625,442.45	12,546,665.18	39,399,755.84	263,915,043.72	270,746.28	54,732,614.66	16,925,459.71	80,000.04	23,333,333.31	476,612,204.01
20	ILESIA WEST	54,740,814.92	10,617,033.66	13,676,454.41	39,399,755.84	311,109,092.28	270,746.28	54,732,614.66	17,371,925.54	80,000.04	23,333,333.31	525,331,770.94
21	IREPODUN	60,912,492.59	11,794,035.00	14,777,271.66	39,399,755.84	290,233,549.68	270,746.28	54,732,614.66	18,076,471.94	80,000.04	23,333,333.31	513,610,271.00
22	IREWOLE	56,586,391.31	10,974,983.93	13,512,920.60	39,399,755.84	290,089,790.28	270,746.28	54,732,614.66	18,950,554.45	80,000.04	23,333,333.31	507,931,090.70

23	ISOKAN	55,223,372.95	10,710,625.34	10,457,573.88	39,399,755.84	252,461,176.44	270,746.28	54,732,614.66	17,094,171.46	80,000.04	23,333,333.31	463,763,370.20
24	IWO	60,781,265.91	11,788,584.27	16,656,091.56	39,399,755.84	306,367,316.88	270,746.28	54,732,614.66	21,549,308.95	80,000.04	23,333,333.31	534,959,017.70
25	OBOKUN	53,250,808.88	10,328,044.40	10,405,585.29	39,399,755.84	284,660,598.24	270,746.28	54,732,614.66	17,429,058.79	80,000.04	23,333,333.31	493,890,545.73
26	ODO-OTIN	57,462,616.84	11,144,928.65	13,266,253.26	39,399,755.84	320,421,009.00	270,746.28	54,732,614.66	22,003,147.74	80,000.04	23,333,333.31	542,114,405.62
27	OLA-OLUWA	49,944,855.96	9,686,851.81	10,372,767.29	39,399,755.84	322,577,394.24	270,746.28	54,732,614.66	15,658,060.61	80,000.04	23,333,333.31	526,056,380.04
28	OLORUNDA	58,757,906.54	11,396,151.37	18,970,930.35	39,399,755.84	325,910,646.48	270,746.28	54,732,614.66	19,753,568.99	80,000.04	23,333,333.31	552,605,653.86
29	ORIADE	58,736,742.58	11,392,046.91	11,635,920.95	39,399,755.84	288,650,924.40	270,746.28	54,732,614.66	19,394,112.67	80,000.04	23,333,333.31	507,626,197.64
30	OROLU	56,662,383.92	10,989,941.65	11,322,962.77	39,399,755.84	275,266,080.24	270,746.28	54,732,614.66	16,659,528.78	80,000.04	23,333,333.31	488,717,347.49
31	OSOGBO	63,363,381.95	12,289,389.50	20,730,507.39	39,399,755.84	370,870,688.04	270,746.28	54,732,614.66	19,364,519.57	80,000.04	23,333,334.01	604,434,937.28
	TOTAL	1,693,189,274.12	328,395,888.50	397,163,570.14	1,181,992,675.20	8,698,926,512.40	8,122,388.40	1,641,978,439.82	536,813,302.85	2,400,000.00	700,000,000.00	15,188,982,051.43

NOTE 4

S/N	LOCAL GOVERNMENT	ALGON IMREST	MODULATED SALARY ARREARS	RUNNING COST TO THE SECRETARIAT	PENSION BUREAU DEBT REPMT	CONSERVATION FOR ALGON & NULGE	PROVISION FOR ISPO	ALGON JOINT PROJECT GRADING	PROVISION FOR DRUGS	WELFARE ALLOWANCE TO TRADITIONAL COUNCIL	CONSERVATION FOR FURNITURE ALLOWANCE	CONSERVATION FOR LG ELECTION	TOTAL
1	ATAKUMOSA EAST	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
2	ATAKUMOSA WEST	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
3	AYEDAADE	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
4	AYEDIRE	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
5	BOLUWADURO	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
6	BORIPPE	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
7	EDE NORTH	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
8	EDE SOUTH	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
9	EGBEDORE	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
10	EJIGBO	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
11	IFE CENTRAL	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
12	IFE EAST	5,355,000.00	14,000,002.32	840,000.00	-	4,000,000.00	2,100,000.00	4,666,666.66	7,700,000.00	875,000.00	2,059,020.00	17,500,000.00	59,095,688.98
13	IFE NORTH EAST LCDA	2,295,000.00	6,000,000.00	360,000.00	-	-	900,000.00	2,000,000.00	3,300,000.00	375,000.00	4,804,380.00	7,500,000.29	27,534,380.29
14	IFE NORTH	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
15	IFE SOUTH	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
16	IFEDAYO	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
17	IFELODUN	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
18	ILA	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
19	ILESA EAST	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
20	ILESA WEST	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
21	IREPODUN	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
22	IREWOLE	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57

23	ISOKAN	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
24	IWO	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
25	OBOKUN	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
26	ODO-OTIN	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
27	OLA-OLUWA	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
28	OLORUNDA	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
29	ORIADE	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
30	OROLU	7,650,000.00	19,999,999.92	1,200,000.00	-	4,000,000.00	3,000,000.00	6,666,666.66	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	86,630,066.57
31	OSOGBO	7,650,000.00	19,999,999.92	1,200,000.00	7,778,518.80	4,000,000.00	3,000,000.00	6,666,666.86	11,000,000.00	1,250,000.00	6,863,400.00	24,999,999.99	94,408,585.57
	TOTAL	229,500,000.00	600,000,000.00	36,000,000.00	7,778,518.80	120,000,000.00	90,000,000.00	200,000,000.00	330,000,000.00	37,500,000.00	205,902,000.00	750,000,000.00	2,606,680,518.80

SN	LOCAL GOVERNMENT	Statutory Revenue
1	ATAKUNMOSA EAST	1,875,144,372.49
2	ATAKUNMOSA WEST	1,933,619,188.93
3	AYEDAADE	2,106,974,622.41
4	AYEDIRE	1,860,531,200.46
5	BOLUWADURO	1,886,882,520.99
6	BORIFE	2,022,106,769.32
7	EDE NORTH	1,975,462,909.60
8	EDE SOUTH	1,950,229,567.25
9	EGBEDORE	1,954,339,491.89
10	EJIGBO	1,975,859,051.70
11	IFE CENTRAL	2,042,971,124.70
12	IFE EAST	1,997,088,874.99
13	IFE NORTH	2,115,932,333.11
14	IFE SOUTH	2,019,033,462.88
15	IFEDAYO	1,809,353,352.02
16	IFELODUN	2,003,183,932.24
17	ILA	1,923,407,954.60
18	ILESA EAST	1,935,356,740.24
19	ILESA WEST	1,983,662,351.10
20	IREPODUN	2,032,295,646.86
21	IREWOLE	1,984,310,155.72
22	ISOKAN	1,926,813,049.61
23	IWO	2,052,361,129.73
24	OBOKUN	1,937,649,872.05
25	ODO-OTIN	2,027,062,361.37
26	OLA-OLUWA	1,937,485,736.92
27	OLORUNDA	2,050,220,665.51
28	ORIADE	2,005,034,231.27
29	OROLU	1,965,841,533.46
30	OSOGBO	2,147,088,183.02
	TOTAL	59,437,302,386.14

SN	LOCAL GOVERNMENT	Sure P
1	ATAKUNMOSA EAST	77,266,910.82
2	ATAKUNMOSA WEST	77,266,910.82
3	AYEDAADE	77,266,910.82
4	AYEDIRE	77,266,910.82
5	BOLUWADURO	77,266,910.82
6	BORIPÉ	77,266,910.82
7	EDE NORTH	77,266,910.82
8	EDE SOUTH	77,266,910.82
9	EGBEDORE	77,266,910.82
10	EJIGBO	77,266,910.82
11	IFE CENTRAL	77,266,910.82
12	IFE EAST	77,266,910.82
13	IFE NORTH	77,266,910.82
14	IFE SOUTH	77,266,910.82
15	IFEDAYO	77,266,910.82
16	IFELODUN	77,266,910.82
17	ILA	77,266,910.82
18	ILESA EAST	77,266,910.82
19	ILESA WEST	77,266,910.82
20	IREPODUN	77,266,910.82
21	IREWOLE	77,266,910.82
22	ISOKAN	77,266,910.82
23	IWO	77,266,910.82
24	OBOKUN	77,266,910.82
25	ODO-OTIN	77,266,910.82
26	OLA-OLUWA	77,266,910.82
27	OLORUNDA	77,266,910.82
28	ORIADE	77,266,910.82
29	OROLU	77,266,910.82
30	OSOGBO	77,266,909.74
	TOTAL	2,318,007,323.52

SN	LOCAL GOVERNMENT	Sub-Total Dependent Revenue
1	ATAKUNMOSA EAST	1,952,411,283.31
2	ATAKUNMOSA WEST	2,010,886,099.75
3	AYEDAADE	2,184,241,533.23
4	AYEDIRE	1,937,798,111.28
5	BOLUWADURO	1,964,149,431.81
6	BORIPÉ	2,099,373,680.14
7	EDE NORTH	2,052,729,820.42
8	EDE SOUTH	2,027,496,478.07
9	EGBEDORE	2,031,606,402.71
10	EJIGBO	2,053,125,962.52
11	IFE CENTRAL	2,120,238,035.52
12	IFE EAST	2,074,355,785.81
13	IFE NORTH	2,193,199,243.93
14	IFE SOUTH	2,096,300,373.70
15	IFEDAYO	1,886,620,262.84
16	IFELODUN	2,080,450,843.06
17	ILA	2,000,674,865.42
18	ILESA EAST	2,012,623,651.06
19	ILESA WEST	2,060,929,261.92
20	IREPODUN	2,109,562,557.68
21	IREWOLE	2,061,577,066.54
22	ISOKAN	2,004,079,960.43
23	IWO	2,129,628,040.55
24	OBOKUN	2,014,916,782.87
25	ODO-OTIN	2,104,329,272.19
26	OLA-OLUWA	2,014,752,647.74
27	OLORUNDA	2,127,487,576.33
28	ORIADE	2,082,301,142.09
29	OROLU	2,043,108,444.28
30	OSOGBO	2,224,355,092.46
	TOTAL	61,755,309,709.66

SN	LOCAL GOVERNMENT	Tax Revenue
1	ATAKUNMOSA EAST	223,200.00
2	ATAKUNMOSA WEST	950,600.00
3	AYEDAADE	153,600.00
4	AYEDIRE	623,228.00
5	BOLUWADURO	595,000.00
6	BORIFE	355,800.00
7	EDE NORTH	548,500.00
8	EDE SOUTH	99,400.00
9	EGBEDORE	94,750.00
10	EJIGBO	364,000.00
11	IFE CENTRAL	339,400.00
12	IFE EAST	212,810.00
13	IFE NORTH	985,700.00
14	IFE SOUTH	156,500.00
15	IFEDAYO	57,950.00
16	IFELODUN	198,950.00
17	ILA	167,000.00
18	ILESIA EAST	361,200.00
19	ILESIA WEST	267,800.00
20	IREPODUN	494,700.00
21	IREWOLE	77,650.00
22	ISOKAN	337,800.00
23	IWO	237,550.00
24	OBOKUN	220,300.00
25	ODO-OTIN	587,600.00
26	OLA-OLUWA	17,400.00
27	OLORUNDA	143,000.00
28	ORIADE	154,800.00
29	OROLU	56,600.00
30	OSOGBO	154,140.00
	TOTAL	9,236,928.00

SN	LOCAL GOVERNMENT	Non Tax Revenue
1	ATAKUNMOSA EAST	4,831,200.00
2	ATAKUNMOSA WEST	6,948,195.00
3	AYEDAADE	14,234,963.50
4	AYEDIRE	7,067,500.00
5	BOLUWADURO	5,595,255.00
6	BORIPÉ	26,016,757.08
7	EDE NORTH	15,519,505.00
8	EDE SOUTH	9,725,606.00
9	EGBEDORE	18,068,093.85
10	EJIGBO	9,602,375.00
11	IFE CENTRAL	34,270,970.00
12	IFE EAST	80,841,860.17
13	IFE NORTH	12,065,547.20
14	IFE SOUTH	5,102,380.00
15	IFEDAYO	1,831,825.00
16	IFELODUN	22,034,016.00
17	ILA	11,008,975.57
18	ILESA EAST	30,705,640.00
19	ILESA WEST	16,700,346.28
20	IREPODUN	6,636,679.37
21	IREWOLE	16,080,113.66
22	ISOKAN	10,465,841.68
23	IWO	21,627,096.00
24	OBOKUN	7,428,809.32
25	ODO-OTIN	14,062,849.28
26	OLA-OLUWA	2,984,045.00
27	OLORUNDA	25,996,451.88
28	ORIADE	15,762,307.00
29	OROLU	5,239,824.00
30	OSOGBO	28,814,114.00
31	TOTAL	487,269,141.84

SN	LOCAL GOVERNMENT	Other Income
1	ATAKUNMOSA EAST	20,000.00
3	ATAKUNMOSA WEST	10,940,936.81
5	AYEDAADE	10,000.00
7	AYEDIRE	7,745,000.00
9	BOLUWADURO	-
11	BORIPÉ	17,222,765.77
13	EDE NORTH	12,486,576.47
15	EDE SOUTH	-
17	EGBEDORE	230,000.00
20	EJIGBO	-
23	IFE CENTRAL	-
25	IFE EAST	98,553.75
28	IFE NORTH	-
31	IFE SOUTH	2,551,798.00
33	IFEDAYO	30,000.00
35	IFELODUN	34,216,627.74
38	ILA	34,046,730.20
40	ILESA EAST	-
42	ILESA WEST	1,740,000.00
44	IREPODUN	25,000.00
46	IREWOLE	-
48	ISOKAN	46,200,074.76
50	IWO	43,001,287.96
53	OBOKUN	12,928,482.26
55	ODO-OTIN	27,000.00
58	OLA-OLUWA	80,000.00
60	OLORUNDA	-
63	ORIADE	100,000.00
65	OROLU	10,119,707.14
67	OSOGBO	25,000.00
	TOTAL	233,845,540.86

SN	LOCAL GOVERNMENT	Sub-Total Dependent Revenue
1	ATAKUNMOSA EAST	5,074,400.00
3	ATAKUNMOSA WEST	18,839,731.81
5	AYEDAADE	14,398,563.50
7	AYEDIRE	15,435,728.00
9	BOLUWADURO	6,190,255.00
11	BORIFE	43,595,322.85
13	EDE NORTH	28,554,581.47
15	EDE SOUTH	9,825,006.00
17	EGBEDORE	18,392,843.85
20	EJIGBO	9,966,375.00
23	IFE CENTRAL	34,610,370.00
25	IFE EAST	81,153,223.92
28	IFE NORTH	13,051,247.20
31	IFE SOUTH	7,810,678.00
33	IFEDAYO	1,919,775.00
35	IFELODUN	56,449,593.74
38	ILA	45,222,705.77
40	ILESIA EAST	31,066,840.00
42	ILESIA WEST	18,708,146.28
44	IREPODUN	7,156,379.37
46	IREWOLE	16,157,763.66
48	ISOKAN	57,003,716.44
50	IWO	64,865,933.96
53	OBOKUN	20,577,591.58
55	ODO-OTIN	14,677,449.28
58	OLA-OLUWA	3,081,445.00
60	OLORUNDA	26,139,451.88
63	ORIADE	16,017,107.00
65	OROLU	15,416,131.14
67	OSOGBO	28,993,254.00
TOTAL		730,351,610.70

SN	LOCAL GOVERNMENT	Total Revenue
1	ATAKUNMOSA EAST	1,957,485,683.31
3	ATAKUNMOSA WEST	2,029,725,831.56
5	AYEDAADE	2,198,640,096.73
7	AYEDIRE	1,953,233,839.28
9	BOLUWADURO	1,970,339,686.81
11	BORIBE	2,142,969,002.99
13	EDE NORTH	2,081,284,401.89
15	EDE SOUTH	2,037,321,484.07
17	EGBEDORE	2,049,999,246.56
20	EJIGBO	2,063,092,337.52
23	IFE CENTRAL	2,154,848,405.52
25	IFE EAST	2,155,509,009.73
28	IFE NORTH	2,206,250,491.13
31	IFE SOUTH	2,104,111,051.70
33	IFEDAYO	1,888,540,037.84
35	IFELODUN	2,136,900,436.80
38	ILA	2,045,897,571.19
40	ILESA EAST	2,043,690,491.06
42	ILESA WEST	2,079,637,408.20
44	IREPODUN	2,116,718,937.05
46	IREWOLE	2,077,734,830.20
48	ISOKAN	2,061,083,676.87
50	IWO	2,194,493,974.51
53	OBOKUN	2,035,494,374.45
55	ODO-OTIN	2,119,006,721.47
58	OLA-OLUWA	2,017,834,092.74
60	OLORUNDA	2,153,627,028.21
63	ORIADE	2,098,318,249.09
65	OROLU	2,058,524,575.42
67	OSOGBO	2,253,348,546.46
TOTAL		62,485,661,320.36

SN	LOCAL GOVERNMENT	Salaries & Wages
1	ATAKUNMOSA EAST	865,152,584.25
2	ATAKUNMOSA WEST	865,152,584.25
3	AYEDAADE	865,152,584.25
4	AYEDIRE	865,152,584.25
5	BOLUWADURO	865,152,584.25
6	BORIBE	865,152,584.25
7	EDE NORTH	865,152,584.25
8	EDE SOUTH	865,152,584.25
9	EGBEDORE	865,152,584.25
10	EJIGBO	865,152,584.25
11	IFE CENTRAL	865,152,584.25
12	IFE EAST	865,152,584.25
13	IFE NORTH	865,152,584.25
14	IFE SOUTH	865,152,584.25
15	IFEDAYO	865,152,584.25
16	IFELODUN	865,152,584.25
17	ILA	865,152,584.25
18	ILESA EAST	865,152,584.25
19	ILESA WEST	865,152,584.25
20	IREPODUN	865,152,584.25
21	IREWOLE	865,152,584.25
22	ISOKAN	865,152,584.25
23	IWO	865,152,584.25
24	OBOKUN	865,152,584.25
25	ODO-OTIN	865,152,584.25
26	OLA-OLUWA	865,152,584.25
27	OLORUNDA	865,152,584.25
28	ORIADE	865,152,584.25
29	OROLU	865,152,584.25
30	OSOGBO	865,152,584.25
	TOTAL	25,954,577,527.50

SN	LOCAL GOVERNMENT	Overhead
1	ATAKUNMOSA EAST	15,850,000.00
2	ATAKUNMOSA WEST	15,850,000.00
3	AYEDAADE	15,850,000.00
4	AYEDIRE	15,850,000.00
5	BOLUWADURO	15,850,000.00
6	BORIFE	15,850,000.00
7	EDE NORTH	15,850,000.00
8	EDE SOUTH	15,850,000.00
9	EGBEDORE	15,850,000.00
10	EJIGBO	15,850,000.00
11	IFE CENTRAL	15,850,000.00
12	IFE EAST	15,850,000.00
13	IFE NORTH	15,850,000.00
14	IFE SOUTH	15,850,000.00
15	IFEDAYO	15,850,000.00
16	IFELODUN	15,850,000.00
17	ILA	15,850,000.00
18	ILESA EAST	15,850,000.00
19	ILESA WEST	15,850,000.00
20	IREPODUN	15,850,000.00
21	IREWOLE	15,850,000.00
22	ISOKAN	15,850,000.00
23	IWO	15,850,000.00
24	OBOKUN	15,850,000.00
25	ODO-OTIN	15,850,000.00
26	OLA-OLUWA	15,850,000.00
27	OLORUNDA	15,850,000.00
28	ORIADE	15,850,000.00
29	OROLU	15,850,000.00
30	OSOGBO	23,628,518.80
	TOTAL	483,278,518.80

SN	LOCAL GOVERNMENT	Social Contributions
1	ATAKUNMOSA EAST	42,666,666.65
2	ATAKUNMOSA WEST	42,666,666.65
3	AYEDAADE	42,666,666.65
4	AYEDIRE	42,666,666.65
5	BOLUWADURO	42,666,666.65
6	BORIBE	42,666,666.65
7	EDE NORTH	42,666,666.65
8	EDE SOUTH	42,666,666.65
9	EGBEDORE	42,666,666.65
10	EJIGBO	42,666,666.65
11	IFE CENTRAL	42,666,666.65
12	IFE EAST	42,666,666.65
13	IFE NORTH	42,666,666.65
14	IFE SOUTH	42,666,666.65
15	IFEDAYO	42,666,666.65
16	IFELODUN	42,666,666.65
17	ILA	42,666,666.65
18	ILESA EAST	42,666,666.65
19	ILESA WEST	42,666,666.65
20	IREPODUN	42,666,666.65
21	IREWOLE	42,666,666.65
22	ISOKAN	42,666,666.65
23	IWO	42,666,666.65
24	OBOKUN	42,666,666.65
25	ODO-OTIN	42,666,666.65
26	OLA-OLUWA	42,666,666.65
27	OLORUNDA	42,666,666.65
28	ORIADE	42,666,666.65
29	OROLU	42,666,666.65
30	OSOGBO	42,666,667.15
	TOTAL	1,280,000,000.00

SN	LOCAL GOVERNMENT	Transfer to Other Agencies
1	ATAKUNMOSA EAST	452,248,432.44
2	ATAKUNMOSA WEST	480,131,894.85
3	AYEDAADE	548,549,463.37
4	AYEDIRE	459,947,492.75
5	BOLUWADURO	451,360,920.56
6	BORIPÉ	532,853,670.37
7	EDE NORTH	503,885,735.06
8	EDE SOUTH	492,561,316.81
9	EGBEDORE	489,675,383.15
10	EJIGBO	517,280,097.90
11	IFE CENTRAL	548,129,618.75
12	IFE EAST	525,677,280.29
13	IFE NORTH	558,417,877.42
14	IFE SOUTH	510,572,802.06
15	IFEDAYO	420,981,348.50
16	IFELODUN	513,723,855.26
17	ILA	445,331,669.68
18	ILESA EAST	476,612,204.01
19	ILESA WEST	525,331,770.94
20	IREPODUN	513,610,271.00
21	IREWOLE	507,931,090.70
22	ISOKAN	463,763,370.20
23	IWO	534,959,017.70
24	OBOKUN	493,890,545.73
25	ODO-OTIN	542,114,405.62
26	OLA-OLUWA	526,056,380.04
27	OLORUNDA	552,605,653.86
28	ORIADE	507,626,197.64
29	OROLU	488,717,347.49
30	OSOGBO	604,434,937.55
	TOTAL	15,188,982,051.70

SN	LOCAL GOVERNMENT	Allowance
1	ATAKUNMOSA EAST	8,113,400.00
2	ATAKUNMOSA WEST	8,113,400.00
3	AYEDAADE	8,113,400.00
4	AYEDIRE	8,113,400.00
5	BOLUWADURO	8,113,400.00
6	BORIPÉ	8,113,400.00
7	EDE NORTH	8,113,400.00
8	EDE SOUTH	8,113,400.00
9	EGBEDORE	8,113,400.00
10	EJIGBO	8,113,400.00
11	IFE CENTRAL	8,113,400.00
12	IFE EAST	8,113,400.00
13	IFE NORTH	8,113,400.00
14	IFE SOUTH	8,113,400.00
15	IFEDAYO	8,113,400.00
16	IFELODUN	8,113,400.00
17	ILA	8,113,400.00
18	ILESA EAST	8,113,400.00
19	ILESA WEST	8,113,400.00
20	IREPODUN	8,113,400.00
21	IREWOLE	8,113,400.00
22	ISOKAN	8,113,400.00
23	IWO	8,113,400.00
24	OBOKUN	8,113,400.00
25	ODO-OTIN	8,113,400.00
26	OLA-OLUWA	8,113,400.00
27	OLORUNDA	8,113,400.00
28	ORIADE	8,113,400.00
29	OROLU	8,113,400.00
30	OSOGBO	8,113,400.00
	TOTAL	243,402,000.00

SN	LOCAL GOVERNMENT	Social Benefits
1	ATAKUNMOSA EAST	2,742,000.00
2	ATAKUNMOSA WEST	11,999,500.00
3	AYEDAADE	9,720,826.33
4	AYEDIRE	4,180,850.00
5	BOLUWADURO	8,551,000.00
6	BORIPÉ	11,197,000.00
7	EDE NORTH	3,790,000.00
8	EDE SOUTH	8,826,300.00
9	EGBEDORE	14,217,666.65
10	EJIGBO	2,954,800.00
11	IFE CENTRAL	11,334,500.00
12	IFE EAST	6,362,420.00
13	IFE NORTH	22,115,300.00
14	IFE SOUTH	7,255,500.00
15	IFEDAYO	3,900,000.00
16	IFELODUN	7,173,795.00
17	ILA	8,246,000.00
18	ILESA EAST	19,015,916.66
19	ILESA WEST	6,826,000.00
20	IREPODUN	5,826,200.00
21	IREWOLE	18,796,432.84
22	ISOKAN	20,764,500.00
23	IWO	10,999,000.00
24	OBOKUN	31,792,446.62
25	ODO-OTIN	9,398,500.00
26	OLA-OLUWA	5,132,400.00
27	OLORUNDA	5,089,880.00
28	ORIADE	34,051,719.32
29	OROLU	10,845,000.00
30	OSOGBO	11,373,500.54
	TOTAL	334,478,953.96

SN	LOCAL GOVERNMENT	Overhead
1	ATAKUNMOSA EAST	76,024,875.22
2	ATAKUNMOSA WEST	112,986,017.99
3	AYEDAADE	105,470,673.95
4	AYEDIRE	69,021,540.26
5	BOLUWADURO	85,094,058.11
6	BORIPÉ	89,793,400.39
7	EDE NORTH	85,775,926.64
8	EDE SOUTH	47,517,702.28
9	EGBEDORE	97,526,302.00
10	EJIGBO	78,442,701.27
11	IFE CENTRAL	139,346,495.26
12	IFE EAST	86,540,277.23
13	IFE NORTH	80,924,144.34
14	IFE SOUTH	54,466,244.17
15	IFEDAYO	54,614,748.96
16	IFELODUN	88,386,970.10
17	ILA	99,007,295.36
18	ILESA EAST	126,556,442.50
19	ILESA WEST	105,910,841.03
20	IREPODUN	118,241,053.86
21	IREWOLE	141,443,871.01
22	ISOKAN	80,436,694.39
23	IWO	102,438,399.13
24	OBOKUN	62,833,689.61
25	ODO-OTIN	104,094,173.91
26	OLA-OLUWA	85,106,164.53
27	OLORUNDA	278,424,379.11
28	ORIADE	80,795,761.97
29	OROLU	75,349,247.49
30	OSOGBO	141,609,256.94
	TOTAL	2,954,179,349.01

SN	LOCAL GOVERNMENT	Grants & Social Contributions
1	ATAKUNMOSA EAST	192,057,797.28
2	ATAKUNMOSA WEST	271,952,546.75
3	AYEDAADE	187,839,156.95
4	AYEDIRE	192,519,469.24
5	BOLUWADURO	196,276,944.88
6	BORIFE	273,624,926.36
7	EDE NORTH	462,199,845.99
8	EDE SOUTH	75,366,153.04
9	EGBEDORE	202,558,611.78
10	EJIGBO	188,679,135.63
11	IFE CENTRAL	219,695,398.44
12	IFE EAST	49,341,918.74
13	IFE NORTH	255,143,513.02
14	IFE SOUTH	271,074,327.97
15	IFEDAYO	202,168,508.01
16	IFELODUN	247,136,409.62
17	ILA	248,296,660.35
18	ILESA EAST	213,233,985.34
19	ILESA WEST	182,717,809.66
20	IREPODUN	236,092,295.58
21	IREWOLE	185,259,096.84
22	ISOKAN	161,722,032.20
23	IWO	271,500,968.18
24	OBOKUN	200,433,103.10
25	ODO-OTIN	337,983,329.19
26	OLA-OLUWA	147,663,376.73
27	OLORUNDA	320,516,781.81
28	ORIADE	479,699,935.85
29	OROLU	126,947,462.03
30	OSOGBO	220,623,267.41
	TOTAL	6,820,324,579.21

SN	LOCAL GOVERNMENT	Depreciation
1	ATAKUNMOSA EAST	93,623,362.77
2	ATAKUNMOSA WEST	83,565,978.64
3	AYEDAADE	197,355,781.99
4	AYEDIRE	152,559,403.95
5	BOLUWADURO	138,021,330.14
6	BORIFE	117,776,382.25
7	EDE NORTH	1,089,825,841.63
8	EDE SOUTH	200,721,821.32
9	EGBEDORE	289,619,064.16
10	EJIGBO	186,225,475.71
11	IFE CENTRAL	566,773,847.24
12	IFE EAST	115,126,159.97
13	IFE NORTH	236,651,201.66
14	IFE SOUTH	587,623,010.44
15	IFEDAYO	158,140,909.98
16	IFELODUN	150,141,801.88
17	ILA	54,625,694.80
18	ILESA EAST	208,229,835.18
19	ILESA WEST	353,266,595.28
20	IREPODUN	176,975,960.98
21	IREWOLE	171,253,758.94
22	ISOKAN	161,544,602.24
23	IWO	359,708,190.66
24	OBOKUN	153,460,319.02
25	ODO-OTIN	219,942,722.97
26	OLA-OLUWA	137,863,349.82
27	OLORUNDA	300,551,023.62
28	ORIADE	381,134,402.02
29	OROLU	134,870,526.31
30	OSOGBO	508,969,473.34
	TOTAL	7,686,147,828.91

SN	LOCAL GOVERNMENT	Allowance
1	ATAKUNMOSA EAST	58,803,166.16
2	ATAKUNMOSA WEST	53,162,230.67
3	AYEDAADE	61,988,348.66
4	AYEDIRE	68,268,665.50
5	BOLUWADURO	60,899,074.01
6	BORIPÉ	58,491,616.60
7	EDE NORTH	63,441,000.01
8	EDE SOUTH	27,252,916.82
9	EGBEDORE	63,508,483.30
10	EJIGBO	83,521,931.07
11	IFE CENTRAL	74,194,555.20
12	IFE EAST	87,143,412.98
13	IFE NORTH	141,348,832.68
14	IFE SOUTH	27,200,099.96
15	IFEDAYO	59,284,583.50
16	IFELODUN	97,938,417.42
17	ILA	58,679,916.66
18	ILESA EAST	62,900,649.32
19	ILESA WEST	48,492,744.90
20	IREPODUN	59,854,161.75
21	IREWOLE	63,527,384.06
22	ISOKAN	77,605,092.58
23	IWO	101,336,051.02
24	OBOKUN	57,235,995.49
25	ODO-OTIN	66,557,795.07
26	OLA-OLUWA	40,837,732.96
27	OLORUNDA	111,349,658.67
28	ORIADE	63,658,494.67
29	OROLU	45,976,500.29
30	OSOGBO	105,653,656.41
	TOTAL	2,050,113,168.39

SN	LOCAL GOVERNMENT	Total Expenditures
1	ATAKUNMOSA EAST	1,807,282,284.77
2	ATAKUNMOSA WEST	1,945,580,819.80
3	AYEDAADE	2,042,706,902.15
4	AYEDIRE	1,878,280,072.60
5	BOLUWADURO	1,871,985,978.60
6	BORIFE	2,015,519,646.87
7	EDE NORTH	3,140,701,000.23
8	EDE SOUTH	1,784,028,861.17
9	EGBEDORE	2,088,888,161.94
10	EJIGBO	1,988,886,792.48
11	IFE CENTRAL	2,491,257,065.79
12	IFE EAST	1,801,974,120.11
13	IFE NORTH	2,226,383,520.02
14	IFE SOUTH	2,389,974,635.50
15	IFEDAYO	1,830,872,749.85
16	IFELODUN	2,036,283,900.18
17	ILA	1,845,969,887.75
18	ILESA EAST	2,038,331,683.91
19	ILESA WEST	2,154,328,412.71
20	IREPODUN	2,042,382,594.07
21	IREWOLE	2,019,994,285.29
22	ISOKAN	1,897,618,942.51
23	IWO	2,312,724,277.59
24	OBOKUN	1,931,428,750.47
25	ODO-OTIN	2,211,873,577.66
26	OLA-OLUWA	1,874,442,054.98
27	OLORUNDA	2,500,320,027.97
28	ORIADE	2,478,749,162.37
29	OROLU	1,814,488,734.51
30	OSOGBO	2,532,225,262.39
	TOTAL	62,995,483,977.48

SN	LOCAL GOVERNMENT	Net Surplus/Deficit
1	ATAKUNMOSA EAST	150,203,398.54
2	ATAKUNMOSA WEST	84,145,011.76
3	AYEDAADE	155,933,194.58
4	AYEDIRE	74,953,766.68
5	BOLUWADURO	98,353,708.21
6	BORIPÉ	127,449,356.12
7	EDE NORTH	(1,059,416,598.34)
8	EDE SOUTH	253,292,622.90
9	EGBEDORE	(38,888,915.38)
10	EJIGBO	74,205,545.04
11	IFE CENTRAL	(336,408,660.27)
12	IFE EAST	353,534,889.62
13	IFE NORTH	(20,133,028.89)
14	IFE SOUTH	(285,863,583.80)
15	IFEDAYO	57,667,287.99
16	IFELODUN	100,616,536.62
17	ILA	199,927,683.44
18	ILESA EAST	5,358,807.15
19	ILESA WEST	(74,691,004.51)
20	IREPODUN	74,336,342.98
21	IREWOLE	57,740,544.91
22	ISOKAN	163,464,734.36
23	IWO	(118,230,303.08)
24	OBOKUN	104,065,623.98
25	ODO-OTIN	(92,866,856.19)
26	OLA-OLUWA	143,392,037.76
27	OLORUNDA	(346,692,999.76)
28	ORIADE	(380,430,913.28)
29	OROLU	244,035,840.91
30	OSOGBO	(278,876,726.09)
	TOTAL	(509,822,657.12)

SN	LOCAL GOVERNMENT	Net Surplus/Deficit 01/01
1	ATAKUNMOSA EAST	174,153,820.58
2	ATAKUNMOSA WEST	(705,729,549.77)
3	AYEDAADE	147,240,662.51
4	AYEDIRE	(184,099,610.36)
5	BOLUWADURO	(229,978,389.91)
6	BORIFE	(439,239,520.97)
7	EDE NORTH	(1,880,996,062.63)
8	EDE SOUTH	(1,587,335,897.48)
9	EGBEDORE	(420,329,211.84)
10	EJIGBO	(212,978,888.40)
11	IFE CENTRAL	(1,188,740,662.67)
12	IFE EAST	(1,002,399,552.58)
13	IFE NORTH	(246,484,039.99)
14	IFE SOUTH	(533,000,187.55)
15	IFEDAYO	(232,306,414.08)
16	IFELODUN	(479,750,806.40)
17	ILA	151,054,170.18
18	ILESA EAST	(536,349,846.65)
19	ILESA WEST	(927,974,455.10)
20	IREPODUN	65,312,209.87
21	IREWOLE	(349,757,171.87)
22	ISOKAN	(260,213,096.63)
23	IWO	(957,459,134.99)
24	OBOKUN	723,450.77
25	ODO-OTIN	(2,417,384.97)
26	OLA-OLUWA	(280,540,583.60)
27	OLORUNDA	(794,932,409.52)
28	ORIADE	(988,902,960.83)
29	OROLU	310,583,837.08
30	OSOGBO	(1,405,457,516.27)
	TOTAL	(14,998,305,204.03)

SN	LOCAL GOVERNMENT	Net Surplus/Deficit 31/12
1	ATAKUNMOSA EAST	324,357,219.12
2	ATAKUNMOSA WEST	(621,584,537.96)
3	AYEDAADE	303,173,857.09
4	AYEDIRE	(109,145,843.68)
5	BOLUWADURO	(131,624,681.70)
6	BORIPÉ	(311,790,164.85)
7	EDE NORTH	(2,940,412,660.97)
8	EDE SOUTH	(1,334,043,274.58)
9	EGBEDORE	(459,218,127.22)
10	EJIGBO	(138,773,343.36)
11	IFE CENTRAL	(1,525,149,322.94)
12	IFE EAST	(648,864,662.96)
13	IFE NORTH	(266,617,068.88)
14	IFE SOUTH	(818,863,771.35)
15	IFEDAYO	(174,639,126.09)
16	IFELODUN	(379,134,269.78)
17	ILA	350,981,853.62
18	ILESA EAST	(530,991,039.50)
19	ILESA WEST	(1,002,665,459.61)
20	IREPODUN	139,648,552.85
21	IREWOLE	(292,016,626.96)
22	ISOKAN	(96,748,362.27)
23	IWO	(1,075,689,438.07)
24	OBOKUN	104,789,074.75
25	ODO-OTIN	(95,284,241.16)
26	OLA-OLUWA	(137,148,545.84)
27	OLORUNDA	(1,141,625,409.28)
28	ORIADE	(1,369,333,874.11)
29	OROLU	554,619,677.99
30	OSOGBO	(1,684,334,242.36)
	TOTAL	(15,508,127,861.15)

SUMMARIES OF QUERIES ISSUED FOR THE YEAR, 2022

S/N	LGS/LCDAS/AREA OFFICES/ADMIN. OFFICES	NO. OF QUERIES	NO. OF OFFICIALS QUERIED	AMOUNT (₦)
1.	Atakunmosa East LG	6	12	1,210,000.00
2.	Atakunmosa East Central LCDA	7	17	1,427,790.00
3.	Atakunmosa West LG	10	15	2,029,400.00
4.	Atakunmosa West Central LCDA	6	18	1,459,900.00
5.	Ayedaade LG	3	7	10,885,999.40
6.	Ayedaade South LCDA	6	8	5,717,079.86
7.	Ayedire LG	5	12	29,096,994.96
8.	Ayedire South LCDA	8	11	2,458,600.00
9.	Boluwaduro LG	4	8	520,000.00
10.	Boluwaduro East LCDA	3	4	75,000.00
11.	Boripe LG	4	9	811,700.00
12.	Boripe North LCDA	4	7	1,439,500.00
13.	Ede North LG	7	7	22,548,088.21
14.	Ede South LG	7	10	2,943,511.00
15.	Ede East LCDA	4	7	377,000.00
16.	Ede North Area Council	6	7	2,649,000.00
17.	Egbedore LG	4	10	2,067,600.00
18.	Egbedore Admin.	3	5	1,184,000.00
19.	Egbedore South	4	6	1,016,500.00
20.	Ejigbo LG	5	9	932,500.00

21.	Ejigbo South LCDA	4	10	1,991,500.00
22.	Ejigbo West LCDA	6	8	6,008,656.58
23.	Ife Central LG	5	10	1,585,000.00
24.	Ife Central West LCDA	8	10	137,895,957.83
25.	Ife East LG	7	17	3,937,500.00
26.	Ife East Central, Modakeke	8	14	5,239,712.28
27.	Ife North East LCDA, Oyere	15	17	1,790,000.00
28.	Ife North LG	4	7	1,322,500.00
29.	Ife North Area Council	6	13	1,910,000.00
30.	Ife North West LCDA	4	9	1,825,000.00
31.	Ife Ooye LCDA	6	11	2,151,618.22
32.	Ife South LG	5	12	4,530,000.00
33.	Ife South West LCDA	4	9	2,781,000.00
34.	Ifedayo LG	4	7	6,629,000.00
35.	Ifelodun	6	15	1,070,000.00
36.	Ifelodun Area Council	7	17	997,500.00
37.	Ifelodun North LCDA	4	17	1,537,500.00
38.	Ila LG	4	9	215,000.00
39.	Ila Central	5	9	820,000.00
40.	Ilesa East LG	5	23	2,320,640.00
41.	Ilesa North East LCDA	6	17	2,962,600.00
42.	Ilesa West LG	6	15	2,952,500.00
43.	Ilesa West Central LCDA	5	9	3,477,068.00
44.	Irepodun LG	5	7	2,734,000.00
45.	Irepodun South LCDA	5	5	2,922,000.00

46.	Irewole LG	7	8	2,868,578.77
47.	Irewole North East LCDA	6	7	195,500.00
48.	Isokan LG	6	9	30,410,368.23
49.	Isokan South LCDA	4	5	545,000.00
50.	Iwo LG	8	16	1,959,100.00
51.	Iwo East LCDA	7	10	1,301,850.00
52.	Iwo West LCDA	8	15	2,128,400.00
53.	Obokun LG	8	22	8,430,750.77
54.	Obokun East LCDA	8	8	6,787,350.00
55.	Odo-Otin LG	5	11	3,220,000.00
56.	Odo-Otin North LCDA	7	10	929,000.00
57.	Odo-Otin South LCDA	6	9	1,230,000.00
58.	Ola-Oluwa LG	8	13	85,361,411.78
59.	Ola-Oluwa South East LCDA	7	18	1,797,000.00
60.	Olorunda LG	5	9	14,131,754.43
61.	Olorunda North LCDA	6	9	1,336,500.00
62.	Olorunda South Area Council	4	5	1,170,000.00
63.	Oriade LG	8	20	6,844,000.00
64.	Oriade South LCDA	8	29	5,720,692.00
65.	Orolu Administrative Office	8	9	2,601,596.10
66.	Orolu LG	8	12	2,290,000.00
67.	Osogbo LG	7	6	1,860,000.00
68.	Osogbo South LCDA	5	5	580,000.00
69.	Osogbo West LCDA	6	4	605,000.00
	TOTAL	410	755	503,332,768.40

SUMMARY OF PROJECTS/CAPITAL EXPENDITURE ITEMS IN THE YEAR 2022

S/N	NAMES OF LOCAL GOVERNMENTS AND LCDAs	NO OF PROJECT/ CAPITAL EXPENDITURE FLOW	PROJECT COST #	AMOUNT PAID #	BALANCE #	REMARKS
1	Atakunmosa East, Iperindo					
2	Atakunmosa East Central, Iwara					
3	Atakunmosa West, Osu	4	2,900,000.00	2,900,000.00	NIL	COMPLETED
4	Atakunmosa West Central, Ifewara	6	3,002,000.00	3,002,000.00	NIL	COMPLETED
5	Ayedaade Local Government, Gbongan					
6	Ayedaade South LCDA, Orile Owu					
7	Ayedire Local Government, Ile-ogbo					
8	Ayedire South LCDA	4	10,055,000.00	9,695,000.00	360,000.00	NOT COMPLETED
9	Boluwaduro Local Government, Otan-Ayegbaju					

10	Boluwaduro East, Ajoda					
11	Boripe Local Government, Iragbiji	11	17,066,000.00	17,066,000.00	NIL	COMPLETED
12	Boripe North LCDA, Iree					
13	Ede North Local Government, Oja-Timi					
14	Ede South Local Government, Oke-Iresi					
15	Ede East, LCDA	6	8,053,600.00	8,053,600.00	NIL	COMPLETED
16	Ede North Area Council					
17	Egbedore Local Government	7	28,968,970.00	22,668,970.00	6,300,000.00	NOT COMPLETED
18	Egbedore Admin	11	26,473,895.00	13,825,290.00	12,648,605.00	NOT COMPLETED
19	Egbedore South	5	10,995,000.00	10,780,000.00	215,000.00	NOT COMPLETED
20	Ejigbo	15	9,509,000.00	9,509,000.00	-	COMPLETED
21	Ejigbo South LCDA	6	5,222,000.0	5,222,000.00	-	COMPLETED
22	Ejigbo West LCDA	4	30,860,477.0	17,895,000.00	12,965,477.00	NOT COMPLETED
23	Ife Central Local Government, Ajebamidele	27	22,485,000.00	22,485,000.00	NIL	COMPLETED
24	Ife Central West, LCDA					

25	Ife East	9	7,511,146.00	3,912,880.00	3,598,266.00	NOT COMPLETED
26	Ife North East					
27	Ife North Area Council					
28	Ife North	9	9,100,000.00	7,450,000.00	1,650,000.00	NOT COMPLETED
29	Ife North West	14	13,150,000.00	12,450,000.00	700,000.00	NOT COMPLETED
30	Ife Ooye					
31	Ife South	16	25,010,827.53	24,520,827.53	490,000.00	NOT COMPLETED
32	Ife South West	11	9,784,500.00	9,584,500.00	200,000.00	NOT COMPLETED
33	Ifedayo Local Government, Oke-Ila	11	19,988,782.17	19,988,782.17	NIL	COMPLETED
34	Ifedayo Area Council, Eweta	13	18,300,000.00	18,125,000.00	175,000.00	NOT COMPLETED
35	Ifelodun Local Government, Ikirun	1	2,000,000.00	2,000,000.00	-	
36	Ifelodun Area Council					
37	Ifelodun North					
38	Ila Local Government, Ila	6	23,000,000.00	23,000,000.00	NIL	COMPLETED
39	Ila Central LCDA, Magbon	6	9,672,500.00	9,672,500.00	NIL	COMPLETED
40	Ilesa East Local Government, Iyemogun	7	7,461,200.00	7,461,200.00	NIL	COMPLETED

41	Ilesa North East LCDA, Imo					
42	Ilesa West, Omi Aladiye	1,	4,300,000.00	4,300,000.00	-	COMPLETED
43	Ilesa West Central, Ereja Square	4	6,539,000.00	6,539,000.00	-	COMPLETED
44	Irepodun	9	26,187,000.00	25,187,000.00	1,000,000.00	
45	Irepodun South	7	22,616,200.00	13,690,300.00	8,925,900.00	
46	Irewole Local Government, Ikire	4	8,700,000.00	8,400,000.00	300,000.00	
47	Irewole North LCDA					
48	Isokan Local Government, Apomu	9	20,888,834.00	20,202,834.00	686,000.00	
49	Isokan South LCDA, Ikoyi					
50	Iwo Local Government, Iwo	4	3,476,000.00	2,806,000.00	670,000.00	
51	Iwo East LCDA, Olomowewe	5	663,000.00	663,000.00	-	COMPLETED
52	Iwo West LCDA, Agberire					
53	Obokun Local Government, Ibokun					
54	Obokun East LCDA, Ilare					

55	Odo-otin Local Government, Okuku	7	17,400,000.00	16,600,000.00	800,000.00	NOT COMPLETED
56	Odo-Otin North LCDA, Oyan	6	9,350,000.00	9,350,000.00	-	COMPLETED
57	Odo-Otin South LCDA, Inisa					
58	Ola-oluwa Local Government, Bode-Osi	17	5,905,784.00	5,905,784.00	-	COMPLETED
59	Ola-Oluwa South LCDA, Ilemowu					
60	Olorunda Local Government, Igbona	5	1,720,000.00	1,620,000.00	100,000.00	NOT COMPLETED
61	Olorunda North	13	22,480,000.00	22,480,000.00	-	COMPLETED
62	Olorunda Area Office, Ilie	12	16,970,447.00	15,399,000.00	1,571,447.00	
63	Oriade Local Government, Ijebu-Jesa	2	2,020,000.00	2,020,000.00	NIL	COMPLETED
64	Oriade South					
65	Orolu	4	3,650,000.00	3,650,000.00	NIL	COMPLETED
66	Orolu Administrative Office	3	5,195,000.00	1,995,000.00	3,200,000.00	NOT COMPLETED
67	Osogbo	4	210,000.00	210,000.00	NIL	COMPLETED
68	Osogbo South					
69	Osogbo West	2	27,301,190.80	8,050,000.00	19,251,190.80	
		315	526,142,353.50	450,335,467.70	75,806,885.80	

**RENDITION OF INTERNAL AUDIT REPORTS TO THE OFFICE OF THE
AUDITOR GENERAL FOR LOCAL GOVERNMENTS**

S/N	NAMES OF LGs/LCDAs/AREA OFFICES/ADMIN. OFFICES	Q 1	Q2	Q3	Q4	REMARKS
1	Atakunmosa East L/G, Iperindo	S	S	S	S	
2	Atakunmosa East Central LCDA, Iwara	S	S	S	NS	
3	Atakunmosa West L/G, Osu	S	S	S	S	
4	Atakunmosa West Central LCDA, Ifewara	S	S	S	S	
5	Ayedaade L/G, Gbongan	S	S	S	NS	
6	Ayedaade South LCDA, Orile-Owu	S	S	S	S	
7	Ayedire L/G, Ile-Ogbo	S	S	S	S	
8	Ayedire South LCDA, Oluponna	S	S	S	S	
9	Boluwaduro L/G, Otan-Ayegbaju	S	S	S	S	
10	Boluwaduro East LCDA, Ajoda	S	S	S	S	
11	Boripe LG, Iragbiji	S	S	S	S	
12	Boripe North LCDA, Iree	S	S	S	S	
13	Ede North L/G, Oja Timi	S	S	S	S	
14	Ede South L/G, Oke-Iresi	S	S	S	S	
15	Ede East LCDA, Sekona	S	S	S	S	
16	Ede North Area Council, Owode-Ede	S	S	S	S	
17	Egbedore L/G, Awo	S	S	S	NS	
18	Egbedore South LCDA, Ido-Osun	S	S	S	S	
19	Ejigbo L/G, Ejigbo	S	S	S	S	
20	Ejigbo South LCDA, Ilawo	S	S	S	S	
21	Ejigbo West LCDA, Oguro	S	S	S	S	
22	Ife Central L/G, Ajebandele	S	S	S	S	
23	Ife Central West LCDA, Elefon-Owa	S	S	S	NS	
24	Ife East L/G, Oke-Ogbo	S	S	S	S	
25	Ife North Area Council, Oyere Aborisade	S	S	S	S	
26	Ife North L/G, Ipetumodu	S	S	S	S	
27	Ife North East LCDA, Modakeke	S	S	S	NS	
28	Ife North West LCDA, Edunabon	S	S	S	S	
29	Ife Ooye LCDA, Ita-Oosa	S	S	S	S	
30	Ife South L/G, Ifetedo	S	S	S	S	
31	Ife South West LCDA, Awolowo Town	S	S	S	S	
32	Ifedayo L/G, Oke-Ila	S	S	S	S	
33	Ifelodun Area Council, Iba	S	S	S	NS	
34	Ifelodun L/G, Ikirun	S	S	S	S	

35	Ifelodun North LCDA, Eweta	S	S	S	S	
36	Ila Central LCDA, Magbon	S	S	S	S	
37	Ila L/G, Ila	S	S	S	S	
38	Ilesa East L/G, Iyemogun	S	S	S	S	
39	Ilesa North East LCDA, Imo	S	S	S	S	
40	Ilesa West L/G, Omi-Aladiye	S	S	S	NS	
41	Ilesa West Central LCDA, Ereja Square	S	S	S	S	
42	Irepodun L/G, Ilobu	S	S	S	NS	
43	Irepodun South LCDA, Erin-Osun	S	S	S	NS	
44	Irewole L/G, Ikire	S	S	S	S	
45	Irewole North East LCDA, Wasinmi	S	S	S	S	
46	Isokan L/G, Apomu	S	S	S	S	
47	Isokan South LCDA, Ikoyi	S	S	S	S	
48	Iwo L/G, Iwo	S	S	S	S	
49	Iwo East LCDA, Olomowewe	S	S	S	S	
50	Iwo West LCDA, Agberire	S	S	S	S	
51	Obokun L/G, Ibokun	S	S	S	NS	
52	Obokun East LCDA, Ilare	S	S	S	NS	
53	Odo-Otin L/G, Okuku	S	S	S	S	
54	Odo-Otin North LCDA, Oyan	S	S	S	S	
55	Odo-Otin South LCDA, Inisa	S	S	S	NS	
56	Okinni Administrative Office, Okinni	S	S	S	NS	
57	Ola-Oluwa L/G, Bode Osi	S	S	S	S	
58	Ola Oluwa South LCDA, Ilemowu	S	S	S	S	
59	Olorunda L/G, Igbonna	S	S	S	S	
60	Olorunda Area Office, Illie	S	S	S	S	
61	Olorunda North LCDA, Ota-Efun	S	S	S	S	
62	Oriade L/G, Ijebu-Jesa	S	S	S	S	
63	Oriade South LCDA, Ipetu-Ijesa	S	S	S	NS	
64	Orolu Administrative Office, Diisu-Ayekale	S	S	S	NS	
65	Orolu L/G, Ifon	S	S	S	S	
66	Osogbo L/G, Oke-Baale	S	S	S	S	
67	Osogbo South LCDA, Oja-Oba	S	S	S	S	
68	Osogbo West LCDA, Awosuru	S	S	S	NS	
69	Local Govt Staff Loans Board	NS	NS	NS	NS	
70	Local Govt Pension Bureau	S	S	S	S	