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OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS
PRIVATE MAIL BAG No. 4431. OSOGBO OSUN STATE OF NIGERIA

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Local Governments Oshogbo quoting

Our Ref. No: LG/OS/AUD./PAC/455/112

Date: 26th March, 2025

The Hon. Speaker,
Osun State House of Assembly,
Osogbo.



ATTENTION:-

**The Chairman,
Public Accounts Committee.**

**SUBMISSION OF ANNUAL STATUTORY AUDIT REPORTS OF THE AUDITOR-
GENERAL FOR LOCAL GOVERNMENTS FOR 2024 ACCOUNTING YEAR.**

In compliance with section 21 of the Osun State Audit Law 2019, section 91 of the Local Government Law, and cap 72 part 10 Laws of Osun State 2022, I wish to humbly submit to your Honour, the 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 (JAA6C) and Institutions and Agencies funded by Local Governments for the year ended 31st December, 2024.

2. *I thank your Honour.*

Ishaq Oyewole Awotunde, 27/03/2025

**Ishaq Oyewole Awotunde, FCNA, FccrFA,
Auditor-General for Local Governments,
Osun-State.**

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, 2024.

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ACKNOWLEDGEMENT

I thank God Almighty for His Grace and enablement. My profound gratitude goes to His Excellency, the Executive Governor of Osun State, Senator Ademola Jackson Nurudeen Adeleke who has demonstrated full commitment to Transparency and accountability by giving the Audit Institution in the State a freehand to operate and has upheld the Financial, Administrative and Operational independence of the Audit offices as enshrined in the State Audit Law.

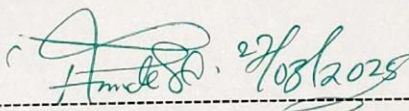
I appreciate Mr. Speaker of the Osun State House of Assembly, Rt. Hon. Prince Adewale Egbedun and the Chairman of Public Accounts Committee of the House of Assembly Hon Bamidele Rasheed Lawal for their diligence in the exercise of oversight function over the Local Governments finances. I also appreciate the chief of Staff to the Governor, Hon. Kazeem Akinleye, the Head of Service, Mr Samuel Ayanleye Aina; the Hon Commissioner for Local Governments, Bar Dosu Babatunde; the Chairman, Local Government Service Commission, Hon. Tunji Adeleke; and their respective Permanent Secretaries Messrs Femi Ogundun and Adeoye Popoola, as well as the Perm. Sec of the Bureau of Local Governments Pension Alh. Akibu all of whom have contributed to ensuring that Audit functions at the Local Government are performed smoothly, unhindered and effectively, particularly in this era of IPSAS implementation.

I would like to express my sincere gratitude to the EU/World Bank for their invaluable support through the SLOGOR program which has been Instrumental in building Capacity and facilitating the adoption of International Public Sector Accounting Standard (IPSAS) within our Stater Service.

Furthermore, I appreciate the current administration initiative in introducing the Local Government Management Information System (LIFMIS), has significantly enhanced, Capacity building and ensure timely generation of the Information within our Local Government System.

In particular, I would like to express my heartfelt, appreciation to the Management and Staff of the Office of the Auditor General for Local Government, Osun State for their exceptional Co-operation and support. Your contributions have been invaluable, and I am deeply grateful for your commitment to excellence.

I thank you all.




Ishaq Oyewole Awotunde FCNA, FCCrFA
Auditor-General for Local Governments,
Osun State.

AUDIT CERTIFICATE

I have audited the accounts of all the Thirty (30) Local Governments, Thirty-Two (32) Local Council Development Areas, six (6) Area Offices and one (01) Administrative office; the State Joint Local Governments Account, and all offices of the Local Government in Osun State for the year ended 31st December, 2024.

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 Aggregate and Consolidated Statements of Financial Position, Aggregate and Consolidated Statements of Financial Performance, Aggregate and consolidated Statements of Cash Flow, Aggregate and consolidated Statements of Net Assets and Equity of the Local Governments, Financial Statement of the Joint Allocation Accounts Committee, and offices/appendages to the Local government, and Notes to the Account, give a true and fair view of the state of affairs of the Thirty (30) Local Governments and the Thirty-Two (32) Local Council Development Areas, six (6) Area Offices and One (01) Administrative Office, the State Joint Account Allocation Committee and offices/appendages to the Local Government, for the accounting year ended 31st December, 2024, subject to the observations and comments, and resulting reservations, and disallowances as contained in this report.



Ishaq Oyewole Awotunde FCNA, FCCrFA
Auditor-General for Local Governments,
State of Osun.

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
26. LIFMIS – LOCAL GOVERNMENT FINANCIAL MANAGEMENT INFORMATION SYSTEM.
27. SUBEB – STATE UNIVERSAL BASIC EDUCATION BOARD
28. IRS – INTERNAL REVENUE SERVICE
29. MIST – MINISTRY OF INNOVATION SCIENCE AND TECHNOLOGY

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 Directors 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 Directors 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 representation 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 Directors 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.

In the circumstances the 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-two (32) LCDAs, six (6) Area Councils & one (1) Administrative Office have been prepared in accordance with IPSAS Accruals and other applicable standards. The Local Governments in Osun State migrated to IPSAS accruals in 2017. 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-two (32) Local Council Development Areas, six (6) Area Councils, and one (1) Administrative Offices 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 which were duly reported and followed up for corrective action or sanctions. The associated internal control weaknesses have been addressed. The Inspection Reports (letters of Internal Control weaknesses) for the year 2024 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)

This General Purpose Financial Statement (GPFS) is prepared under the historical cost convention and in accordance with IPSAS Accrual Basis, and other applicable standards and convention using the General Purpose Financial Statement (GPFS) reporting format approved by the Federal Executive Council of Nigeria (FEC) in 2012 with full compliance with historical cost convention, IPSAS provisions, Financial Administration, Osun State 2024 Approved Budget and the Constitution of Federal Republic of Nigeria.

2. FUNDAMENTAL ACCOUNTING CONCEPTS: The following fundamental accounting concepts are taken as the basis of preparation of all accounts and were followed by all reporting Local Governments:

- a. Accrual basis concept;
- b. Going concern concept;
- c. Consistency concept;
- d. Understandability;
- e. Materiality;
- f. Relevance;
- g. Prudence;
- h. Completeness, etc.

3. ACCOUNTING PERIOD:

The accounting period is from 1st January to 31st December 2024. Each accounting year is divided into 12 calendar months, covering January to December.

4. REPORTING CURRENCY:

The GPFS is prepared in the Nigerian Naira and Kobo (# : K).

5. 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)

6. NOTES TO THE GPFS: (IPSAS 22)

Notes to the GPFS are presented in a systematic manner in line with **IPSAS 22**, which requires full disclosure of financial information of the General Government Sector. The items in the Statements are cross referenced to any related information in the Notes and followed the format provided in the Accounting Manual.

7. COMPARATIVE INFORMATION:

The General Purpose Financial Statements disclosed all numerical information in relation to the year 2023.

8. STATEMENT OF CASH FLOW: (IPSAS 2)

IPSAS 2 recognizes two methods of preparing Cash flow Statement (Direct and Indirect Method) but Direct Method was used in this GPFS. This statement is prepared using the direct method in accordance with the format provided in the GPFS. The Cash flow statement consists of three (3) sections:

- a. Operating activities which includes cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.
- b. Investing activities comprises those activities relating to the acquisition and disposal of non-current assets.

c. Financing activities comprises the change in equity and debt capital structure of the Government.

9. PRESENTATION OF BUDGET INFORMATION: (IPSAS 24)

IPSAS 24 requires the presentation of Budget Information in Financial Statements. The Budget figures used were extracted from the 2024 approved annual and supplementary budget of Osun State Local Governments in line with the Appropriation Act of the State.

All planned costs and income are presented in a single statement to determine the needs of the Local Governments. It stated the differences that arose from differences between the actual amount spent/realized and the budgeted amount. This could be seen in the statement of comparison of budget and actual amounts.

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

According to IPSAS 23, Non-Exchange transactions recognizes revenues from fees; taxes, fines and the Local Governments when the event occurred, and the asset recognition criteria are met.

In line with IPSAS 9, The Local Governments recognized revenue from issuances of identification letters, etc, when the event occurred and the revenue recognition criteria are met. It was probable that the future economic benefit or service potential associated with the revenue flows to the Local Government accounts and the fair value of the revenues were measured reliably.

11. TRANSFERS FROM OTHER GOVERNMENT ENTITIES:

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on receipt of the asset (cash, goods, services and property) if it is free from conditions and it is probable that the economic benefits or service potential related to the asset flow to the entity and was measured.

12. TRANSFERS TO OTHER GOVERNMENT ENTITIES:

Transfers to other government entities are non-exchange items and are recognized as expenses in the Consolidated Statement of Financial Performance.

13. EXPENSES:

All expenses are reported on an accrual basis, i.e. all expenses are recognized in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.

14. EMPLOYEE BENEFITS/PENSION OBLIGATIONS: IPSAS 25 (SUPERSEDED BY IPSAS 39)

a. According to **IPSAS 25**, The Local Governments measured the short-term employee benefits (salaries, social security contributions, leave bonuses and all monetary benefits using the cost of service rendered by the employees.

b. The Provision has been made, where applicable, using an actuarial valuation for retirement gratuities.

15. CONSOLIDATION POLICY- IPSAS 6 (SUPERSEDED BY IPSAS 35)

The Directors of Finance and Supplies of all 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 Directors of Finance and Supplies 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 applicable standards and Regulations and the prepared Financial Statements. Subsequently, the accounts of the 30 Local Governments are aggregated and presented herewith.

16. CASH & CASH EQUIVALENT:

Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments. Cash & Cash Equivalent is reported under Current Assets in the statement of financial position.

17.ACCOUNTS RECEIVABLE:

a. Receivables from Exchange Transaction:

Receivables from exchange transactions are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.

b. Receivables from Non-Exchange Transactions:

Receivables from non-exchange transactions comprises; Statutory Revenue, fees, taxes and fines (and any penalties associated with these activities) as well as social benefit receivables that do not arise out of a contract.

17. PREPAYMENTS:

Prepaid expenses are amounts paid in advance of receipt of goods or services. They represent payments made early in the year for benefits to be received over the latter part of the year.

18. INVENTORIES: (IPSAS 12)

In Conformity with **IPSAS 12**

- Inventories are valued at the lower of cost and net realizable value
- Cost is determined using the FIFO method
- Inventories held for distribution for public benefit purposes are recorded at cost, adjusted where applicable for any loss of services potential.
- Stocktaking was conducted by duly constituted stock-taking Team and values as at 31st December are recorded appropriately.
- Inventories are reported under Current Assets in the Statement of Financial Position.

19. INVESTMENTS:

The Local Governments investments in its associates are accounted for using the cost method of accounting. **IPSAS 38** requires disclosure of interest in other Entities.

20. PROPERTY, PLANT & EQUIPMENT (PPE): (IPSAS 17)

In line with **IPSAS 17, Property, Plant and Equipment (PPE)** were measured using historical costs. Land and Buildings are treated by the Local Governments as separable assets and accounted for separately. Land normally has an unlimited useful life and therefore is not depreciated.

All property, plant and equipment are stated at historical cost less accumulated depreciation and any impairment losses.

The depreciation for the year 2024 was charged on a straight-line basis. It is the policy of Local Government to charge full depreciation on PPE from the date they are available for use on a straight line basis over their expected useful lives less any estimated residual value using applicable rates as follows:

A Leased Property	Over the term of the lease
B Building	2%
C Investment property	2%
D Infrastructure	10%
E Plant and Machinery	20%
F Transportation Equipment (except K)	20%

G Office Equipment	20%
H Furniture & Fittings	20%

21 INVESTMENT PROPERTY: (IPSAS 16)

In line with IPSAS 16, the property was measured and recognized using historical cost model. These are cash-generating property owned by the Local Government and its entities. The cost, capitalization, depreciation and impairment of Investment Property are same with PPE, but are reported separately in the GPFS. The class of Investment Property owned by the Local Governments are building (Shopping Complex, etc.) and was depreciated using the rate of 2% over the useful life.

22 BIOLOGICAL ASSETS (IPSAS 27)

In line with **IPSAS 27**, requires Biological assets are measured at fair value less cost of disposal at initial recognition and at each reporting date, except where the fair value cannot be determined reliably, Osun State Local Governments could reliably determine fair value less cost to sell.

23. UNREMITTED DEDUCTIONS:

These amounts were stated in the GPFS at their repayment value, which were treated as Current Liabilities in the Statement of Financial Position, e.g Tax deductions, Cooperatives & Other deductions at source.

24. PAYABLES:

Payables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method. Accrued Expenses for which payment is due in the next 12 months shall be classified as Current Liabilities such as unpaid vouchers, accrued salaries and transfers to Other Governments Agencies.

25 PROVISIONS (IPSAS 19)

Provisions are liabilities of uncertain timings or amounts. They are initially recognized when there is a present legal or constructive obligation as a result of past events. It is probable that an outflow of resources will be required to settle the obligation and a reliable estimate of the amount can be made.

Provisions were raised and management determined an estimate based on the information available.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

Provision is made for the estimated cost to be incurred on the long-term Litigation obligations. The provision is based on the advice and judgment of the Management of the Local Government. Litigation case occurred previous year and provision was made which amounted to #453,000,000.00. This was as a result of land matters and it was effected by debiting overhead and crediting provision account.

30. RESERVES:

Reserves are classified under equity in the Statement of Financial Position and include: Statement of Financial Performance Surpluses / (Deficit) and the Revaluation Reserve.

EXECUTIVE SUMMARY

1. I have exercised due diligence and applied due skill and care in the conduct of '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, 6 Area Councils, 2 Administrative Offices and one (1) Administrative Office.
 - c. Accounts of the Joint Local Government Accounts Allocation Committee
 - d. Traditional Councils Accounts
 - e. The Local Government Staff Pension Bureau Accounts
 - f. The Local Government Service Commission Account (the Local Government Element).
 - g. The State Universal Basic Education Board (SUBEB) Account, (the Local Government Element)
 - h. Basic Education School Feeding Programme (O'Meal) Account, (the Local Government Element)
 - i. Local Government Primary Health Care Board Account, (the Local Government Element)
 - j. Ministry of Local Governments Accounts (the Local Government Element); and other jointly executed Programmes and Projects of Local Governments, for the financial year ended 31st December 2024, as required by Cap 72, Part 10 of the Laws of Osun State 2002, (as amended) and the Osun State Audit Law, 2018 (as amended).

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

1. PERFORMANCE AUDIT

Performance Audit was conducted on the Rehabilitation of Roads, Project in each of the Local Governments, a collaborative efforts between the Local Government and the State Government, Implementation from 2023 to 2024. The project which spanned across the 3 Senatorial districts of the state, incurred a total expenditure of (#26,091,029,715.24. 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.

2. 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	48,710,853,417.98
b.	Payment of Pensions	3,374,552,712.75
c.	Transfers to related Agencies and Institutions	4,930,047,819.55
d.	Transfers to SUBEB for Salaries of Teachers (and non-Teaching Staff) Elementary/Middle	7,281,672,104.41
e.	Other Joint Projects and Programmes/others Deduction	33,509,891,816.81
f.	Debt Servicing	<u>1,596,176,142.04</u>
		<u>99,403,194,013.54</u>

The related Agencies and Institution under (b) 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, Office of Auditor General for Local Governments, and Osun State House of Assembly.

FISCAL SUMMARY OF REVENUE AND EXPENDITURE

Total Statutory Revenue including VAT	107,230,360,782.70
IGR	<u>1,069,802,772.98</u>
	108,300,163,555.68
Salaries and Pension	49,846,561,596.48
Other Expenditure	20,554,978,345.56
Capital Expenditure	25,097,831,570.35
Surplus from Operating Activities	<u>12,800,792,043.29</u>
	108,300,163,555.68

Total Statutory Revenue during the year was #107,230,360,782.70 while the Total Internally Generated Revenue amounted to #1,069,802,772.08 It is instructive to note that the ratio of IGR to Salary is 1:0.02%. This implies that if there is no allocation for the federation Account, it will take more than 3years for the Local Governments to pay just one month salary.

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, with the chart of Accounts. During the year, seven major trainings were held. Two were Sponsored by the FAAC, and held in Lagos and Abuja. Three trainings were held in conjunction with the Ministry of Local Governments, one was held in conjunction with the Local Governments Service Commission, and three were held and solely sponsored by the Office of the Auditor-General for Local Governments. Participants included Accountants, Directors of Finance, IPSAS Officers etc. Most of the Resource persons were champions developed from the previous train the trainers held.

This has collectively enhanced the proficiency of operators of Local Government accounts in the State.

SCOPE OF AUDIT COVERAGE: The Audit scope has 100% coverage on all aspects of Revenue and Expenditure, as well as verification of Assets and Liabilities of Local Governments and JAAC Accounts.

BUDGET PREPARATION / EXECUTION

The Budget for 2024 across the Local Governments was prepared in compliance with new National Chart of Accounts. In the 2024 budget the amount of Payables was given appropriate attention for comprehensiveness and precision. This was an improvement on last year's budget. Also emphasis was laid on correct compilation of Receivables and Contingent Liabilities. However, the situation is not perfect but still improving.

INTERNAL CONTROL WEAKNESS IN THE LOCAL GOVERNMENT 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 2024, total number of 361 queries were issued in respect of 754 persons and the total sum of is #255,526,168.34. However, other Audit related Issues were addressed in the course of auditing the accounts of other agencies – that received remittances from JAAC Account.

The identified internal control weaknesses, inherent risks, Management Responses and Audit Recommendations are highlighted in Management Letter contained in volume 2 of this Report.

CAPACITY BUILDING FOR INTERNAL AUDIT UNIT

The infractions bothering on non-retirement of expenses and attachment of invoices etc as well as late payment or non-remittance of revenue collected can be majorly attributed to weak internal auditing of pre

and post payment stages of all transactions. The need to build capacity of the Internal Auditors across the Local Governments has been emphasized so as to bridge the performance gap.

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 developing 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.

In the course of Audit, the Internal Auditor generated revenue amounting to #4,224,970.09 was recovered at the instant of audit. Also, late payments to the tune of #3,118,711.00 was observed. All the affected Officers have been sanctioned appropriately.

3. INTER-AGENCY COLLABORATION AND VALUE ADDING OPERATIONS:

The Office of the Auditor-General for Local Government collaborated with various agencies of Government including MLG, LGSC, SUBEB, IRS, MIST and Ministry of Justice, in various respects during the year. Furthermore, the Office embarked on specialised Audits and Investigations such as Back Duty, Excess Bank Charges etc, towards enhancement of Revenue Generation, some of which required collaboration with Relevant Agencies such as the IRS, LGSC, SUBEB, etc to the extent that such duties would not compromise Audit independence or interfere with Audit objectivity.

VALUATION AND REVALUATION OF ASSETS

Valuation and Revaluation of non-current Assets of the Local Governments was conducted through 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. 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. Moreover, the newly procure Assets during the year under review and Current expenses were affected by Inflation.

AUDIT FEE

The Amendment to Local Government Law provides for remittance of Audit Fees by the 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.

TRADITIONAL COUNCILS ACCOUNT

Non-compliance with the regulation on Constitution of Budget Committee at the Traditional Councils is still a major factor that has impeded transparency in the disbursement of allocations among the affected Obas and Chiefs.

The traditional Councils Account preparations and Auditing modalities were also further standardized during the 2024 Accounting year and efforts were made to institutionalise Internal auditing and upgrade

the records towards IPSAS requirements. However, not much progress was made in this regard due to Certain institutional restrictions occasioned by culture mainly.

SUBMISSION OF FINANCIAL STATEMENTS

As usual, all Directors of Finance of Local Governments in the State submitted their 2024 GPFS in the month of February, 2024. This could be attributed to the proficiency and commitment of the designated IPSAS officers in all the 69 Local Governments and through supervision by the Director of Finances as well as the close monitoring and knowledge upgrade by the Department of Final Accounts and IPSAS Officers in the Office of Auditor-General for Local Governments. Consequently, the Auditor-General's report was issued and submitted to the House of Assembly in the month of March, 2024; earlier than the 30th of June statutory deadline.

4. 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 2024. Instances of non-compliance were addressed and necessary sanctions have been recommended.

5. SAVINGS DUE TO AUDIT OPERATIONS

As a direct consequence of Audit Operations the sum of #303,420,572.98 was observed to be saved by the Office of the Auditor General for Local Government subsequent to routine Audit, and other value-adding activities: Details are as follows:

1.	Savings on blocking of Revenue Leakages/Recovery of Lost Revenue	4,224,970.00
2.	Savings on Training of Local Government Officers	21,000,000.00
3.	Savings on Deployment of Accounting Software	32,400,000.00
4.	Estimated Savings on Monitoring of Borehole Drilling	459,999.90
5.	Estimated Saving on Audit of Salaries and Emolument of PHC (Primary Health Care Staff) 2024	175,291.603.08
6.	Estimated Repair cost savings for Two Burgled PHC health facilities	794,000.00
7.	Savings on Performance Audit	14,000,000.00
8.	Estimated cost of Two (2) Tractors recovered from Lessee in Oyo and Ondo State respectively, through Nigeria Police Force at the instance of the Audit.	55,250,000.00
		303,420,572.98

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 ₦107,230,360,782.70 was Share of FAAC and VAT.

DISCLOSURE REQUIREMENT ON DISTRIBUTION OF STATUTORY ALLOCATION REVENUE: Three main categories of disbursement of Allocations viz;

- a. Remittances to Local Governments inclusive of Centrally Paid Salaries
- b. Statutory transfers to Institutions & Agencies of the Local Government at JAAC,
- b. Pooled fund by the Local Governments for Joint Projects & Programmes; and (inclusive of centrally paid salaries).

INDEPENDENT REVENUE:

The total Internally Generated Revenue (IGR) for the year under review stood at One Billion and Sixty Nine Million, Eight Hundred and Two Thousand, Seven Hundred and Seventy two Naira, Ninety Eight kobo (₦1,069,802,772.98). This comprises, Income generated from various taxes, Income from non tax Revenue sources, Recoveries made from previous expenditures and fund transferred from the Local Council Development Area. This breakdown provides a Comprehensive overview of the sources contributing to the total IGR.

EXPENDITURE: In compliance with regulatory requirements, our financial statement present a detail breakdown of expenditure, clearly distinguishing between those incurred at the JAAC Level and those at the Local Government Level.

Key expenditure categories include:

- Social benefit
- Social Contribution
- Overhead
- Allowances

This disclosure enhances facilitation of comprehensive understanding of resource allocation and utilization across different levels.

SALARIES AND WAGES – 52,635,604,226.78

Salaries and Wages to the tune of ₦52,635,604,226.78 comprising 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 were paid during the accounting year. Payment of Salary was centralised in Osun State during the year 2024.

JAAC TRANSFERS TO LOCAL GOVERNMENTS AND OTHER ENTITIES #8,304,60,532.30

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 and payments for Joint projects and programmes often coordinated at the Ministry of Local Governments, there were 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 7.74% of Total Allocation from Federation Account. The affected transfers were made to:

a. OSSG TSA SUBEB	1,943,284,111.96
b. Traditional Councils	1,655,400,700.12
c. SUBEB Contract	3,384,328.50
d. Stabilization 5%	554,519,419.38
e. SUBEB – Stipend (Temp. Staff)	1,000,000.00
f. O’HIS	183,283,845.39
g. Audit Fees	234,501,598.63
h. Local Government Service Commission	142,368,499.58
i. Primary Health Service Fund	84,805,315.99
j. Pension BUREAU	3,374,552,712.75
k. Algon Imprest	<u>127,500,000.00</u>
	<u>8,304,600,532.30</u>

Total amount of #8,304,600,532.30 transferred to these Accounts have been duly Audited and reported upon.

However, Sixty percent of the Audit fees accrued as Revenue to the State Government was expended while the remaining 40% percentage was expended for the purpose of Audit Operational activities, Capacity Building, Legislative oversight functions, Monitoring and evaluation, domiciled in the Office of Auditor General for Local Governments, Osun State House of Assembly and Ministry of Local Government and Chieftaincy Affairs.

Details of the disbursement of 40% Audit Fee is stated in Appendix 'I'. The Audit Fee fund is audited by an independent Audit Firm appointed by the House of Assembly.

AUDIT FEES

	#
Revenue to the State Government	140,700,959.18
Audit operation/Administration/Capacity Building	37,520,255.78
Legislative Oversight Function	37,520,255.78
Supervision, Monitoring and Evaluation (MLG)	<u>18,760,127.89</u>
	<u>234,501,598.63</u>

TRANSFER FROM MAIN COUNCIL TO LOCAL COUNCIL DEVELOPMENT AREA: A substantial transfer of #3,716,458,506.13 was effected from the main council, Development Area LCDA/AO during the period under review. This transfer has been accurately accounted for and reconciled through set-off in the Consolidation Account.

JAAC TRANSFER TO LOCAL GOVERNMENT AND OTHER ENTITIES

TRANSFERS
JAN-DEC 2024

LOCAL GOVERNMENT	Traditional Council Account	Local Government Service Commission	PRY HEALTH CARE SERVICES FUND	OHIS	PENSION	SUBEB: CONTRACT	STABILISATION 5%	AUDIT FEE	ALGON IMPREST	SUBEB STIPENDS FOR 10 TEMPORARY STAFF	OSSG TSA SUBEB	JAN-NOV
Atakumosa East	50,818,331.72	4,480,167.49	2,578,148.22	4,144,647.03	95,052,545.75	112,810.95	17,379,121.74	7,079,603.25	4,250,000.00	33,333.35	60,711,102.33	246,639,811.83
Atakumosa West	53,381,924.14	4,553,134.32	2,724,317.37	5,194,184.48	104,421,647.15	112,810.95	18,020,667.94	7,512,844.98	4,250,000.00	33,333.35	63,100,334.10	263,305,198.78
Ayedaade	62,175,843.59	5,453,812.84	3,225,723.06	5,980,896.33	125,555,700.00	112,810.95	20,211,371.04	8,998,998.86	4,250,000.00	33,333.35	71,296,142.34	307,294,632.36
Ayedire	48,948,539.71	4,099,064.41	2,471,537.68	4,929,759.93	98,587,106.40	112,810.95	16,911,200.96	6,763,612.34	4,250,000.00	33,333.35	58,968,482.74	246,075,448.47
Boluwaduro	51,876,377.31	4,398,935.29	2,638,586.11	4,008,892.10	94,366,381.95	112,810.95	17,653,900.60	7,258,410.73	4,250,000.00	33,333.35	61,697,186.03	248,294,814.42
Boripe	56,379,141.65	4,860,111.14	2,895,210.67	5,815,332.96	122,538,972.90	112,810.95	18,770,730.14	8,019,368.41	4,250,000.00	33,333.35	65,893,698.23	289,568,710.40
Ede North	54,897,877.77	4,708,399.20	2,810,752.98	6,869,122.55	111,916,730.20	112,810.95	18,400,039.60	7,769,037.94	4,250,000.00	33,333.35	64,513,181.41	276,281,285.95
Ede South	53,732,293.13	4,589,019.33	2,744,294.47	6,074,792.81	108,229,522.90	112,810.95	18,108,348.74	7,572,056.60	4,250,000.00	33,333.35	63,426,873.06	268,873,345.34
Egbedore	54,318,554.43	4,649,064.56	2,777,721.52	6,854,895.07	106,104,005.75	112,810.95	18,255,062.36	7,671,133.52	4,250,000.00	33,333.35	63,973,260.19	268,999,841.70
Ejigbo	53,808,611.17	4,596,835.87	2,748,645.94	6,662,272.27	117,239,561.75	112,810.95	18,127,447.54	7,584,954.19	4,250,000.00	33,333.35	63,498,000.42	278,662,473.45
Ife Central	56,847,456.73	4,908,076.26	2,921,912.75	6,884,638.56	127,452,413.35	112,810.95	18,887,927.26	8,098,512.67	4,250,000.00	33,333.35	66,330,161.29	296,727,243.17
Ife East	38,418,801.25	3,294,884.62	1,966,973.28	5,266,110.47	81,595,046.35	78,967.65	13,232,049.59	5,436,685.08	2,975,000.00	23,333.45	45,150,174.52	197,438,026.26
Ife North East LCDA	16,465,200.51	1,412,093.40	842,988.54	3,750,847.99	34,543,591.25	33,843.30	6,346,026.41	2,330,007.90	1,275,000.00	9,999.40	19,350,074.79	86,359,673.49
Ife North	62,099,525.55	5,445,996.33	3,221,371.64	6,999,528.70	128,080,333.50	112,810.95	20,202,272.25	8,986,101.27	4,250,000.00	33,333.35	71,225,015.02	310,656,288.56
Ife South	57,988,758.27	5,024,969.06	2,986,986.71	5,897,378.09	112,739,163.70	112,810.95	18,819,088.45	8,291,390.25	4,250,000.00	33,333.35	67,393,838.19	283,537,717.02
Ifedayo	47,925,184.41	3,994,251.74	2,413,188.71	3,903,096.62	84,876,620.70	112,810.95	15,828,047.21	6,590,667.42	4,250,000.00	33,333.35	58,014,729.95	227,941,931.06
Ifelodun	56,396,486.79	4,861,887.64	2,896,199.65	6,788,810.10	114,227,166.05	112,810.95	18,775,070.75	8,022,299.71	4,250,000.00	33,333.35	65,909,863.78	282,273,928.77
Ila	55,442,511.11	4,764,180.89	2,841,806.53	4,535,417.73	89,303,991.05	112,810.95	18,536,335.56	7,861,079.85	4,250,000.00	33,333.35	65,020,772.02	252,702,239.04
Ilesa East	53,822,486.98	4,598,257.06	2,749,437.11	5,378,120.27	101,631,268.20	112,810.95	18,130,919.98	7,587,299.19	4,250,000.00	33,333.35	63,510,932.48	261,804,865.57
Ilesa West	53,787,797.57	4,594,704.11	2,747,459.18	6,384,875.12	121,295,455.10	112,810.95	18,122,238.93	7,581,436.73	4,250,000.00	33,333.35	63,478,602.28	282,388,713.32
Irepodun	58,845,602.38	5,112,727.57	3,035,841.66	6,673,276.25	112,597,312.35	112,810.95	19,387,968.81	8,436,195.09	4,250,000.00	33,333.35	68,192,404.77	286,677,473.18
Irewole	55,300,282.31	4,749,613.70	2,833,697.00	6,271,643.54	112,537,412.60	112,810.95	18,500,742.49	7,837,043.46	4,250,000.00	33,333.35	64,888,216.72	277,314,796.12

Isokan	54,183,263.37	4,635,207.97	2,770,007.59	4,675,280.27	96,858,823.50	112,810.95	18,221,205.33	7,648,269.62	4,250,000.00	33,333.35	63,847,170.92	257,235,372.87
Iwo	58,738,063.11	5,101,713.29	3,029,710.05	7,567,841.67	119,319,715.20	112,810.95	19,361,056.79	8,418,021.19	4,250,000.00	33,333.35	68,092,179.70	294,024,445.30
Obokun	52,566,708.77	4,469,639.45	2,677,835.97	4,705,415.75	110,275,249.25	112,810.95	17,816,658.07	7,375,075.28	4,250,000.00	33,333.35	62,340,564.84	266,623,291.68
Odo-Otin	56,018,365.37	4,823,160.22	2,874,640.18	6,124,530.99	125,175,420.40	112,810.95	19,080,444.21	7,958,397.99	4,250,000.00	33,333.35	65,557,459.92	292,008,563.58
Ola-Oluwa	49,857,418.37	4,192,152.31	2,523,359.51	4,797,285.35	126,073,914.25	112,810.95	17,138,650.50	6,917,210.90	4,250,000.00	33,333.35	59,815,544.66	275,711,680.15
Olorunda	57,079,879.97	4,931,881.19	2,935,164.83	9,384,528.15	127,462,769.35	112,810.95	18,946,091.82	8,137,791.74	4,250,000.00	33,333.35	66,546,776.49	299,821,027.84
Oriade	57,062,534.71	4,930,104.68	2,934,175.92	5,316,734.95	111,937,885.15	112,810.95	18,941,751.18	8,134,860.39	4,250,000.00	33,333.35	66,530,610.85	280,184,802.13
Orolu	55,362,723.83	4,816,009.04	2,837,257.27	5,465,185.83	106,360,866.75	112,810.95	18,516,368.61	7,847,595.97	4,250,000.00	33,333.35	64,946,411.37	270,548,562.97
Osogbo	60,854,154.14	5,318,444.60	3,150,363.89	9,978,503.46	146,196,119.95	112,810.95	19,890,614.52	8,775,636.11	4,250,000.00	33,333.35	70,064,346.55	328,624,327.52
TOTAL	1,655,400,700.12	142,368,499.58	84,805,315.99	183,283,845.39	3,374,552,712.75	3,384,328.50	554,519,419.38	234,501,598.63	127,500,000.00	1,000,000.00	1,943,284,111.96	8,304,600,532.30

STATEMENT OF FINANCIAL POSITION

CASH AND CASH EQUIVALENTS - ₦5,342,293,658.95

The Aggregate closing cash and cash equivalents amounted to **₦5,342,293,658.95** 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, 2024 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 - #10,324,428,656.62

A total sum of Ten Million and Three Hundred and Twenty-Four Million, Four Hundred and Twenty Eight Thousand Six Hundred and Fifty Six and Sixty Two kobo was standing as Receivables as at 31st December, 2024. The Receivables include, Revenue Recognised in December 2024 including EMTL but received in January, 2025 from Joint Allocation Account Committee (JAAC).

INVENTORIES - ₦16,632,829.16

The sum of ₦16,632,829.16 represents inventories valued at historical cost in the Thirty (30) Local Governments as at 31st December, 2024. These include unallocated stores both expendable and non-expendable; and consumable items. Stock-taking was conducted by duly constituted stock-taking Team.

INVESTMENTS - ₦2,199,188,984.97

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 (₦2,199,188,984.97) Two Billion, One Hundred and Ninety-Nine Million, One Hundred and Eighty-Eight Thousand, Nine Hundred and Eighty-Four Naira Ninety Seven 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) #85,981,292,652.82

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	02
Office Equipment	20
Investment	02

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 - #20,774,884,243.17

These comprised largely of commitments all over the Local Governments such as allowances, sundry overheads, and unpaid salary and wages, arrears of salaries, Unpaid Vouchers, unremitted deductions etc. outstanding as at 31stDecember 2023.

INVESTMENT PROPERTY - ₦7,056,902,569.71

The carrying amount of Investment Properties of the Thirty (30) Local Governments and Area Councils stood at ₦7,056,902,569.71 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 - ₦38,971,209,840.62

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 - ₦3,975,729,447.03

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, 2024. 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.

ASSET UNDER CONSTRUCTION #35,951,223,105.34:

A total sum of Thirty Five Billion, Nine Hundred and Fifty One Thousand Two Hundred and Twenty Three Thousand, One Hundred and Five Naira, Thirty Four Two Kobo was committed to asset under Construction comprising; Renovation of Schools, maternities and Road construction as at 31st December, 2024.

PROVISION: Contingent Liability

The sum of #453,000,000.00 represent the provision made in respect of an undecided law suit against the Local Government. The provision is expected to be reviewed and updated as necessary to reflect any changes in the estimated liability.

AGGREGATE STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024

	NCOA CODES	Notes	2024	2023
			₦	₦
ASSETS				
Current Assets				
Cash and Cash Equivalents	310101 - 310201	1	5,342,293,658.95	313,114,982.46
Receivables	310209- 310601 - 310604	2	10,324,428,656.62	8,277,521,873.61
Prepayments	310801	3	120,267,869.96	120,267,869.96
Inventories	310501 & 310502	4	16,632,829.16	350,640,788.73
Total Current Assets A			15,803,623,014.69	9,061,545,514.76
Non-Current Assets				
Long Term Loans	311001 & 311002		-	-
Investments	310901 & 310902	5	2,199,188,984.97	2,199,188,984.97
Property, Plant & Equipment	320101 - 320110	6	85,981,292,652.82	94,450,075,311.09
Investment Property	320201	7	7,056,902,569.71	7,177,340,210.07
Biological Assets	320107	8	255,620,297.97	212,315,721.97
Assets Under Construction(WIP)	320109	9	35,951,223,105.34	13,901,000,823.36
Intangible Assets			-	-
Total Non-Current Assets B			131,444,227,610.81	117,939,921,051.46
Total Assets C = A + B			147,247,850,625.50	127,001,466,566.22
LIABILITIES				
Current Liabilities				
Deposits	410101		-	-
Short Term Loans & Debts	410201	10	-	21,704,601.97
Unremitted Deductions	410301 - 410302	11	3,975,729,447.03	3,975,615,447.03
Payables	410401 & 410501	12	20,774,884,243.17	11,645,615,683.15
Short Term Provisions		13	453,000,000.00	125,000,000.00
Current Portion of Borrowings			-	-
Total Current Liabilities D			25,203,613,690.20	15,767,935,732.15
Non-Current Liabilities				
			-	-
Long Term Provisions	420201		-	-
Long Term Borrowings	420301	14	38,971,209,840.62	40,567,385,982.66
Total Non-Current Liabilities E			38,971,209,840.62	40,567,385,982.66
Total Liabilities: F = D + E			64,174,823,530.82	56,335,321,714.81
Net Assets: G = C - F			83,073,027,094.68	70,666,144,851.41
NET ASSETS/EQUITY	-			
			-	-
Reserves	430301	15	61,932,597,888.58	62,326,507,688.60
Surpluses/(Deficits)	430201	16	21,140,429,206.10	8,339,637,162.81
			-	-
			83,073,027,094.68	70,666,144,851.41
Total Net Assets/Equity: H=G			(0.0)	(0.0)

AGGREGATE

AGGREGATE STATEMENT OF CONSOLIDATED FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31ST DECEMBER, 2024

		Notes	Actual 2024	Previous Year Actual (2023)
	NCOA CODES		₦	₦
REVENUE				
Government Share of FAAC (Statutory Revenue)	110101	17	13,030,868,624.09	25,641,505,739.37
Government Share of VAT	110102	18	59,803,032,377.48	32,173,219,731.54
Sure-P	110103		-	2,499,999,999.90
EMTL	110104	19	2,228,586,551.75	1,599,848,211.66
Non-Oil Revenue	110105	20	990,853,240.56	1,765,347,836.33
Forex Equalisation	110106		-	266,271,258.26
Exchange Rate Gain	110107	21	31,177,019,988.82	10,526,148,389.59
Escrow	110108		-	2,823,787,439.10
Sub-Total Dependent Revenue			107,230,360,782.70	77,296,128,605.77
Tax Revenue	120101	22	14,682,995.00	8,894,583.00
Non-Tax Revenue	12020100 - 1202100 & 12021300	23	1,037,502,410.52	488,214,235.27
Expenditure Recovery	14070100-1	24	17,617,367.46	25,020,175.00
Augmentation			-	88,833,389.20
Transfer from other Government Entities	15010100			
Transfer from Main Council	16010000			
Sub-Total Independent Revenue			1,069,802,772.98	610,962,382.47
Total Revenue (a)			108,300,163,555.68	77,907,090,988.23
EXPENDITURE				
JOINTLY EXPENDED				
Salaries & Wages	21010101 - 17	25	52,635,604,226.78	28,885,291,181.00
Social Benefits	21030100	26	1,880,962,008.71	557,058,960.00
Overhead Cost	22020100 - 22020800, 22021000 & 23050100	27	2,873,025,466.89	1,965,905,149.12
Grants & Contributions	22040100 - 22040200	28	6,775,148,233.72	1,495,055,952.89
Transfer to other Government Entities	21020202,2204011 1-22020503	29	8,304,600,532.30	13,238,866,858.20
Public Debt Charges				
Revenue Refunded			-	100,307,916.00
Allowances	21020100- 21020101	30	67,300,000.00	
L/GOVERNMENT EXPENDITURES				
Social Benefits	21030100	31	1,063,663,170.27	2,183,611,451.67
Overhead Costs	22020100 - 22020800, 22021000 & 23050100	32	5,706,480,629.89	5,592,150,103.39
Grants & Social Contributions	22040100 - 220402	33	5,285,860,483.05	5,858,559,437.17
Depreciation Charges	24010100 - 24020100	34	9,750,962,869.14	7,839,449,868.98
Allowances	21020100- 21020101	35	1,141,528,606.13	1,241,723,427.87

Transfer to LCDA			-	
Impairment	26010100 - 26030100			
Revenue Refunded		36	14,235,285.51	257,000.00
Stabilization Fund				
Total Expenditure (b)			95,499,371,512.39	68,958,237,3066.29
Surplus/(Deficit) from Operating Activities for the Period c=(a-b)			12,800,792,043.29	8,948,853,681.94
	14050100 - 14050300 & 14080100 - 14090100/(280101 00 - 28010500)			
Gain/ Loss on Disposal of Asset				
Gain/Loss on Foreign Exchange Transaction	141001/(220901)			
Share of Surplus/(Deficit) in Associates & Joint Ventures	NA			
Total Non-Operating Revenue/(Expenses) (d)			-	-
Surplus/(Deficit) from Ordinary Activities e=(c+d)		37	12,800,792,043.29	8,948,853,681.94
Gain/(Loss) on Agricultural Produce			-	- 92,000.00
Minority Interest Share of Surplus/ (Deficit) (f) 01/01	140601	38	8,339,637,162.81	609,124,519.03
Net Surplus/ (Deficit) for the Period g=(e-f)		39	<u>21,140,429,206.10</u>	<u>8,339,637,162.81</u>

**AGGREGATE STATEMENT OF CONSOLIDATED COMPARISON OF ACTUAL AND BUDGET FOR THE YEAR ENDED
31ST DECEMBER, 2024**

PARTICULAR	AGGREGATED		
DEPENDENT REVENUE	FINAL BUDGET	ACTUAL	VARIANCE
Government Share of FAAC(Statutory Revenue)	64,747,513,972.01	13,030,868,624.09	51,716,645,347.92
Government Share of VAT	28,551,256,029.88	59,803,032,377.48	31,251,776,347.60
Other revenue from FAAC	11,654,493,596.95	34,396,459,781.13	22,741,966,184.18
Sub-Total Dependent Revenue	104,953,263,598.84	107,230,360,782.70	105,710,387,879.71
INDEPENDENT REVENUE	-		
Grant & Aids	993,086,682.82	-	993,086,682.82
Transfer to LCDA from Main Council	-		
Tax Revenue	81,897,266.67	14,682,995.00	67,214,271.67
Non-Tax Revenue	1,879,683,910.00	1,037,502,410.52	842,181,499.48
Other Income(Overpayment Recovery)	-	17,617,367.46	17,617,367.46
Sub-Total Independent Revenue	2,954,667,859.49	1,069,802,772.98	1,920,099,821.43
Total Revenue	107,907,931,458.33	108,300,163,555.68	107,630,487,701.13
EXPENDITURE			
Salaries & Wages	37,991,586,610.00	52,635,604,226.78	413,636,218.88
Social Benefits	3,358,261,397.86	2,944,625,178.98	3,351,906,880.81
Overhead Costs	11,931,412,977.58	8,579,506,096.77	- 9,131,304,466.79
Grants & Social Contributions	2,929,704,260.07	12,061,008,726.86	1,652,482,725.13
Transfer to Other Agencies	9,957,083,257.43	8,304,600,532.30	2,065,377,313.87
Allowances	3,274,205,920.00	1,208,828,606.13	-9,750,962,869.14
Depreciation	-	9,750,962,869.14	- 3,716,458,506.13
Transfer from Main Council to LCDA	-	-	-
Impairment	-		- 14,235,285.51
Revenue Refunded	-	14,235,285.51	-
Public Debt Charges	-	-	
Total Expenditures	69,442,254,422.94	95,499,371,522.47	- 26,057,117,099.53
Net Surplus/Deficit	38,465,677,035.39	12,800,792,033.21	133,687,604,800.67
Net Surplus/Deficit 01/01		8,339,637,172.91	- 8,339,637,172.91
Net Surplus/Deficit 31/12	38,465,677,035.39	21,140,429,206.12	125,347,967,627.76

**FISCAL OPERATIONS REPORT 1 : AGGREGATE RECURRENT REVENUE AND EXPENDITURE
BUDGET PERFORMANCE FOR THE PERIOD ENDED 2024**

Previous Year Actual	Description	NCOA	Notes	TOTAL			
				Aggregate Actual	Aggregate Budget	Variance	
				a	B	c=b-a	d=(b-a/b)%
				₦	₦	₦	%
	REVENUE INFORMATION						
	STATUTORY REVENUE	11					
	Statutory Allocations from FAAC	110101		13,030,868,624.09	64,747,513,972.01	51,716,645,347.92	80
	Value Added Tax Allocation from FAAC	110102		59,803,032,377.48	28,551,256,029.88	31,251,776,347.60	-109
	OTHER REVENUE FROM FAAC			34,396,459,781.13	11,654,493,596.95	22,741,966,184.18	-195
	Sub-Total: Statutory Allocation	11		107,230,360,782.70	104,953,263,598.84	2,277,097,183.86	-225
	INTERNALLY GENERATED REVENUE	12					
	Tax Revenue	1201		14,682,995.00	81,897,266.67	67,214,271.67	82
	Non-Tax Revenue	1202		1,037,502,410.52	1,879,683,910.00	842,181,499.48	45
	Sub-Total: Independent Revenue	12		1,052,185,405.52	1,961,581,176.67	909,395,771.15	127
	REVENUE FROM AID & GRANTS	13					
	Aid	1301					
	Grants	1302		-	993,086,682.82	993,086,682.82	100
	Sub-Total: Aid & Grants	13		0	993,086,682.82	993,086,682.82	100
	REVENUE FROM DEBT FORGIVENESS	14					
	Debt Forgiveness	1401					
	Sub-Total: Debt Forgiveness	14					
	REVENUE FROM EXTRA-ORDINARY ITEMS						
	Transfer from Main Council						
	Transfer from LCDA						
	Recoveries	1407					
	Others			17,617,367.46	-	-17,617,367.46	
	Sub-Total: Extra-Ordinary Items			17,617,367.46	-	-17,617,367.46	0
	TOTAL REVENUE			108,300,163,555.68	107,907,931,458.33	-392,232,097.35	2

	RECURRENT EXPENDITURE	2					
	Personnel Costs/Employee Benefits	21		52,635,604,226.78	37,991,586,610.00	-	-39
	Social Benefit			2,944,625,178.98	3,358,261,397.86	413,636,218.88	12
	Overhead Cost (excluding public debt charges)	2202		8,579,506,096.77	11,931,412,977.58	3,351,906,880.81	28
	Grants & Contributions	2204		12,061,008,726.86	2,929,704,260.07	-	-312
	Allowance			1,208,828,606.13	3,274,205,920.00	2,065,377,313.87	63
	Transfer to other Agencies			8,304,600,532.30	9,957,083,257.43	1,652,482,725.13	
	Depreciation			9,750,962,869.14	-	-	
	Transfer to LCDA			3,716,458,506.13	-	-	
	Refund to Main council			21,932,000.00	-	-	
	Revenue Refunded			14,235,285.51	-	-	
	Subsidies	2205		-	-	-	
	Public Debt Charges	220209		-	-	-	
	Research & Development - Expense	2305		-	-	-	
	TOTAL RECURRENT EXPENDITURE			95,499,371,522.47	69,442,254,422.94	-	-247

AGGREGATE
AGGREGATE STATEMENT OF CONSOLIDATED CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2024

Description		NCOA CODES	Notes	2024 ₦	2023 ₦
	COA REF.				
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>					
<u>Inflows</u>					
Government Share of FAAC (Statutory Revenue)		110101	40	19,244,772,472.80	28,630,570,079.15
Government Share of VAT		110102	41	54,047,969,319.64	27,831,827,035.38
Sure-P		110103		-	2,500,000,000.00
EMTL		110104	42	1,908,364,561.27	1,408,813,992.95
Non-Oil Revenue		110105	43	990,853,240.56	1,765,347,836.31
Forex Equalisation		110106		-	266,271,258.25
Exchange Rate Gain		110107	44	28,991,494,405.33	8,914,845,670.75
ESCROW		110108		-	2,823,787,439.10
Sub-Total Dependent Revenue			45	105,183,453,999.60	74,141,463,311.89
Augmentation		110109		-	88,833,389.20
Tax Revenue		120101	46	14,726,395.00	8,880,783.00
Non-Tax Revenue		12020100 - 1202100 & 12021300	47	1,040,032,460.52	482,644,015.27
Expenditure Recovery			48	15,043,917.46	27,570,547.53
Investment Income		12021100			
Interest Earned		12021200			
Aid & Grants		13010100 - 13020400			
Debt Forgiveness		14040100 - 14040200			
Other Revenue		14070100-1			
Transfer from other Government Entities		15010100		-	
SPECIAL FUNDS/ACCOUNTS - RECEIPTS		16010000		-	
Sub-Total Independent Revenue			49	1,069,802,772.98	607,928,735.00
Total Inflow from Operating Activities (A)			50	106,253,256,772.58	74,749,392,046.89
<u>Outflows</u>					
Salaries & Wages		210101 - 17	51	49,352,971,057.83	27,556,618,591.00
Social Benefits		21030100	52	2,943,625,178.98	2,226,174,460.06
Overhead Cost		22020100 - 22020800, 22021000 & 23050100	53	6,408,924,787.88	6,239,852,123.77
Grants & Contributions		22040100 - 22040200	54	7,828,800,109.71	6,839,249,726.94
Allowances		21020100- 21020101	55	1,207,828,606.03	1,126,246,068.21
Modulated Salary Arrears		23050100		-	6,244,349,260.30
Inventories		31050100- 31050201	56	65,260,967.50	120,145,090.00
Advances (Made)				-	1,000,000.00
Transfer to Other Government Agencies		21020202,2 2040111- 22020503	57	8,304,600,532.30	12,174,549,236.12
Revenue Refunded			58	14,235,285.51	100,564,916.00
Subsidies		22050100			
Transfer to LCDA					
Stabilization Fund					
Refund to Main Council					
Finance Cost		220209		-	

Total Outflow from Operating Activities (B)			59	76,126,246,525.74	62,628,749,472.40
Net Cash Inflow/(Outflow) From Operating Activities* C=(A-B)			60	30,127,010,246.84	12,120,642,574.49
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>					
Proceeds from Sale of PPE		NA			
Proceeds from Sales of Investment Property		NA			
Proceeds from Sale of Intangible Assets		NA			
Proceeds from Sale of Investment		NA			
Dividends Received		NA			
Purchase/Construction of PPE (Administrative Sector)		32010100 – 32010903	61	- 1,019,380,479.84	- 1,315,741,397.09
Purchase/Construction of Investment Property		32020100- 32020102			
Assets Under Constructions (Economic Sector)			62	- 22,482,388,948.47	-11,433,689,418.87
Purchase of Intangible Assets		320301		-	-
Acquisition of Investments		310901 & 310902, 311001 & 311002			
Net Cash Flow from Investing Activities			63	- 23,501,769,428.31	-12,749,430,815.96
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>					
Capital Grant Received		430101		-	
Proceeds from Borrowings		420301 (CR)			
Deduction Received/Dividend Received			64	657,000.00	7,995,781.65
Repayment of Borrowings		420301 (DR)			
Loan Repayment 10 km road			65	(831,138,740.13)	- 831,108,740.31
Loan Repayment Intervention Loan			66	(603,392,056.50)	- 543,052,980.45
Loan Repayment Environmental Loan			67	(145,728,253.10)	- 131,155,427.79
Water project (Ilesa west)			68	(2,917,092.31)	- 2,917,092.31
Loan from MLG (Internal Loan)			69	(13,000,000.00)	- 20,500,000.01
Loan Repayment (Inherited)				-	- 633,310.31
Deduction Paid			70	(543,000.00)	8,529,089.70
Bank Loan					
Distribution of Surplus/Dividends Paid		22070102			
Total Outflow from financing Activities			71	1,596,719,142.04	1,537,896,640.88
Net Cash Flow from Financing Activities			72	- 1,596,062,142.04	- 1,529,900,859.23
Net Cash Flow from all Activities			73	5,029,178,676.49	- 2,158,689,100.75
Cash & Its Equivalent as at 1/1/2024			74	313,114,982.46	2,471,804,083.21
Cash & Its Equivalent as at 31/12/2024			75	5,342,293,658.95	313,114,982.46

AGGREGATE
AGGREGATE CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST
DECEMBER, 2024

	NCOA CODES	Note	Capital Grant	Reserve	Surpluses/ (Deficits)	Total
			₦	₦	₦	₦
Balance as at 1st January 20XX	Bal, of CRF & CDF (ie Stat. 3 & 4) as at 31/12/2020			62,326,507,688.60	8,339,637,162.81	70,666,144,851.41
Changes in Accounting Policy	As adjusted			- 393,909,800.02		- 393,909,800.02
Restated Balance			-	61,932,597,888.58	8,339,637,162.81	70,272,235,051.39
Surplus on Revaluation of Properties	43030101					
Deficit on Revaluation of Investments	43030101 (Closing Less Beginning Bal)					
Net Changes in Reserve during the year						-
For the period					12,800,792,043.29	12,800,792,043.29
Balance at 31 December 2024						
Deficit on Revaluation of Property						
Surplus on Revaluation of Investments						
Net gains and Losses not Recognised in the Statement of Financial Performance				-		
Net deficit for the Period					-	-
Balance at 31 December 2024			-	<u>61,932,597,888.58</u>	<u>21,140,429,206.10</u>	<u>83,073,027,094.68</u>

FISCAL OPERATION REPORT

STATISTICAL AND ACCOUNTING RATIOS

Accounting Ratios were computed and the interpretation/implications are stated to enable Stakeholders understand essential facts such as:

FINANCIAL VULNERABILITY RATIOS

Such ratio includes :

Salary + Pension

IGR

49,352,971,057.83 + 3,374,552,712.55

1,059,802,772.98

52,727,523,770.38

1,069,802,772.98

x 100

4,929%

A.

STATEMENT OF CASHFLOW RATIOS

DEPENDENT REVENUE/TOTAL REVENUE x 100

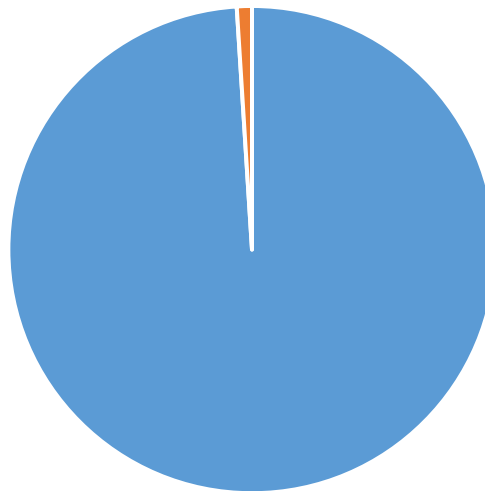
105,183,453,999.60

106,253,256,772.58

98.99%

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

STATUTORY REVENUE/INDEPENDENT REVENUE



■ TOTAL INDEPENDENT REVENUE ■ TOTALREVENUE ■ ■

TOTAL INDEPENDENT REVENUE

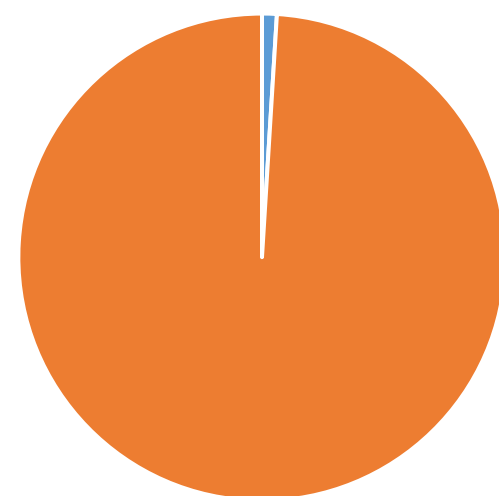
TOTAL REVENUE

1,069,802,772.98 x 100

106,253,256,772.58

= 1.01%

INDEPENDENT REVENUE/STATUTORY REVENUE



■ INDEPENDENT REVENUE ■ TOTAL REVENUE ■ ■

SALARY & WAGES : TOTAL RECURRENT EXPENDITURE

$$\frac{49,352,971,057.83}{76,126,246,525.74} \times 100$$

$$= 64.83\%$$

The Salaries & Wages (Personnel) took about 64.83% out of the Recurrent Expenditure in the Thirty (30) Local Governments while the 35.17% was expended on the other recurrent expenditure.

3. PERSONNEL : TOTAL REVENUE

$$\frac{49,352,971,057.83}{106,253,256,772.58} \times 100$$

$$= 46.45\%$$

This indicated 46.45% of Total Revenue went to Salaries & Wages

4. TOTAL RECURRENT EXPENDITURE : TOTAL REVENUE

$$\frac{76,126,246,525.74}{106,253,256,772.58} \times 100 = 71.65\%$$

The recurrent expenditure is 71.65% of Total Revenue which means only 28.35% was expended on Capital Expenditure.

5. DEBT SERVICING : TOTAL RECURRENT EXPENDITURE

$$\frac{1,596,176,142.04}{76,126,246,525.74} \times 100 = 2.096\%$$

B. STATEMENT OF FINANCIAL PERFORMANCE RATIO

6. DEPENDENT REVENUE : TOTAL REVENUE

$$\frac{107,230,360,782.82}{108,300,163,555.68} \times 100 = 99.01\%$$

This indicates that the Dependent Revenue accounted for 99.01% of the Total Revenue of all the Local Governments of the State leaving 0.99% as Independent Revenue.

7. INDEPENDENT REVENUE : TOTAL REVENUE

$$\frac{1,069,802,772.98}{108,300,163,555.68} \times 100 = 0.99\%$$

8. TOTAL EXPENDITURE : TOTAL REVENUE

$$\frac{95,499,371,522.49}{108,300,163,555.68} \times 100 = 88.18\%$$

C. STATEMENT OF FINANCIAL POSITION RATIO

9. CURRENT ASSET : CURRENT LIABILITIES

$$\frac{15,803,623,014.69}{25,203,613,690.20} = 0.63:1$$

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

10. TOTAL ASSET : TOTAL LIABILITIES

$$\frac{147,247,850,625.50}{64,174,823,530.83} = 2.29:1$$

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

11. EQUITY : TOTAL ASSET

$$\frac{83,073,027,094.68}{147,247,850,625.50} = 0.56:1$$

12. CASH ASSET : TOTAL ASSET

$$\frac{5,342,293,658.95}{147,247,850,625.20} = 0.04$$

13. CURRENT LIABILITIES : NON CURRENT LIABILITIES

$$\frac{25,203,613,690.20}{38,971,209,840.62} = 0.65:1\%$$

CONSOLIDATED FISCAL OPERATION REPORT FOR THIRTY (30) LOCAL GOVERNMENTS

$$1 \quad \frac{\text{SALARY + PENSION}}{\text{INDEPENDENT REVENUE}} \times 100$$

$$\frac{52,727,523,770.38}{1,059,802,772.98} = 4,929\%$$

$$2. \quad \frac{\text{SALARY + PENSION}}{\text{TOTAL REVENUE}} \times 100$$

$$\frac{52,727,523,770.38}{106,253,256,772.58} \times 100 = 49.62\%$$

$$3. \quad \frac{\text{RECURRENT EXPENDITURE}}{\text{INDEPENDENT REVENUE}} \times 100$$

$$\frac{76,126,246,525.74}{1,069,802,772.98} \times 100 = 7,116\%$$

$$4. \quad \frac{\text{RECURRENT EXPENDITURE}}{\text{TOTAL REVENUE}} \times 100$$

$$\frac{76,126,246,525.74}{107,253,256,778.58} \times 100 = 71.65\%$$

$$5. \quad \frac{\text{INDEPENDENT REVENUE}}{\text{TOTAL ASSET}} \times 100$$

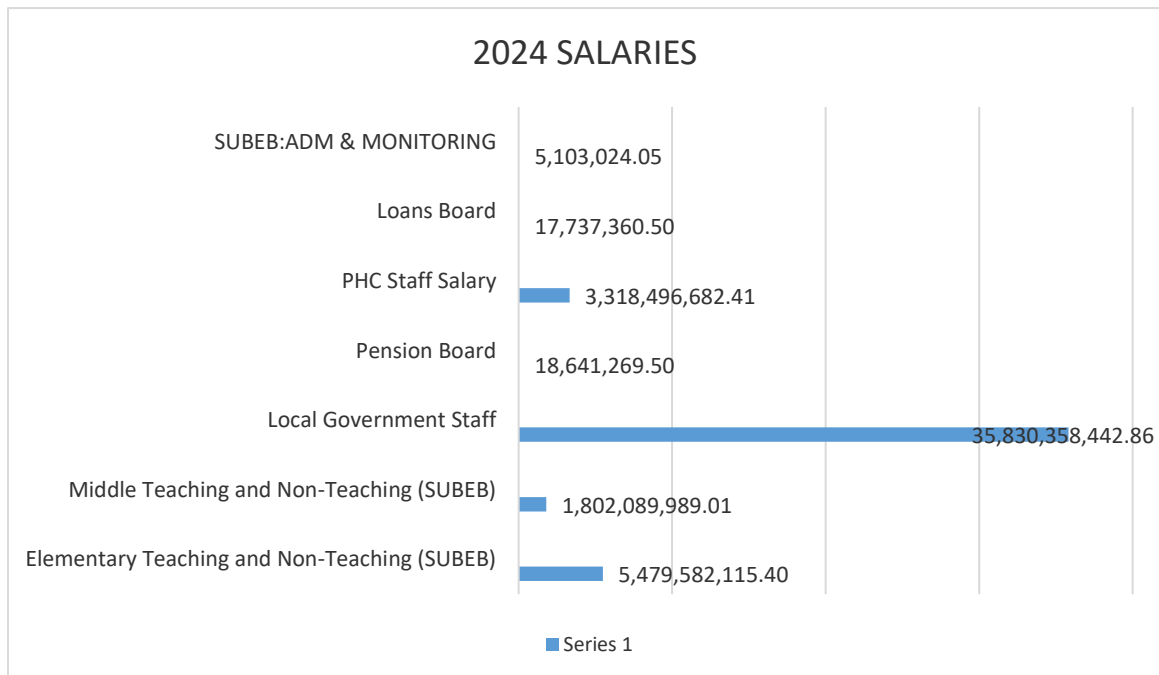
$$\frac{1,069,802,772.98}{147,247,850,625.50} \times 100 = 0.73\%$$

$$6. \quad \frac{\text{CURRENT ASSET}}{\text{CURRENT LIABILITIES}}$$

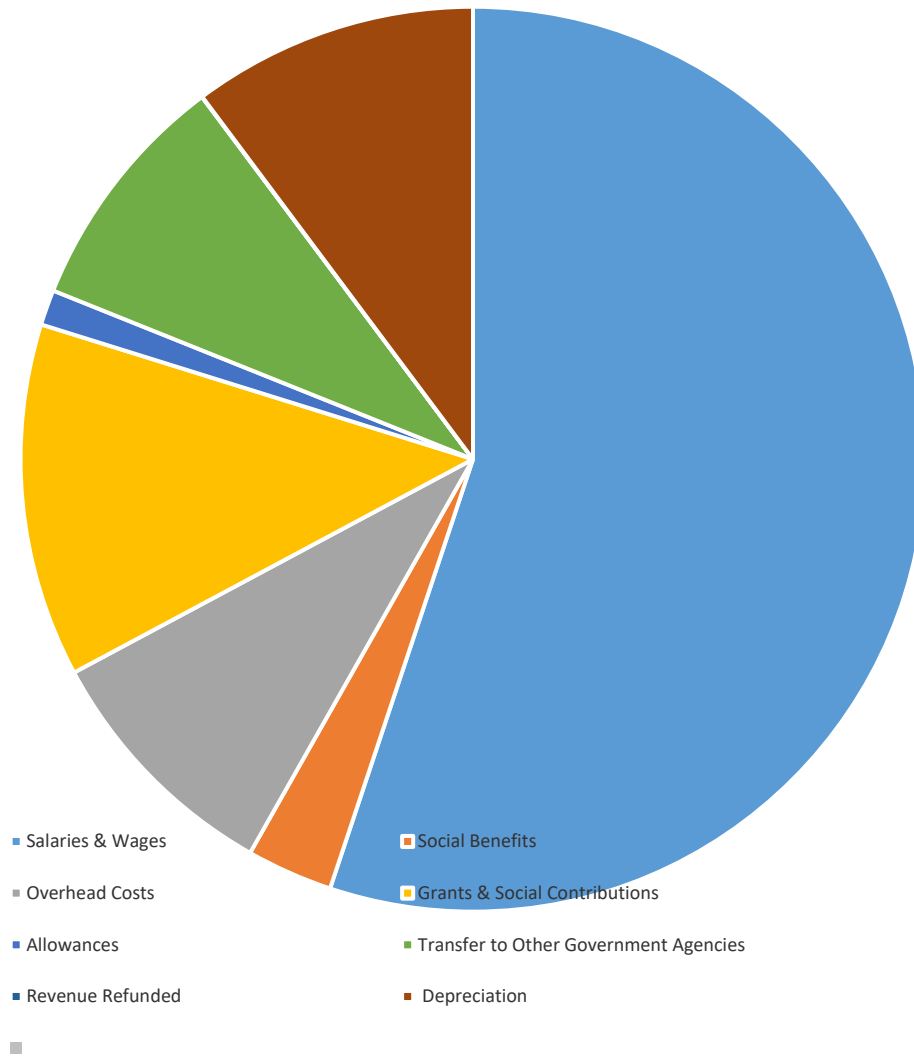
$$\frac{15,803,623,014.69}{25,203,613,690.20} = 0.627:1$$

ACTUAL AND APPROVED ESTIMATES FOR EXPENDITURE FOR 2024			
S/N	DESCRIPTIONS	ACTUAL EXPENDITURE	2024 APPROVED ESTIMATE
1	Salaries & Wages	52,635,604,226.78	37,991,586,610.00
2	Social Benefits	2,944,625,178.98	358,261,397.86
3	Overhead Cost	8,579,506,096.77	11,931,412,977.58
4	Allowance	1,208,828,606.13	3,274,205.90
5	Grants & Social Contribution	12,061,008,726.86	2,929,704,260.07
6	Transfer to Other Agencies	8,304,600,532.30	9,957,083,257.43
7	Revenue Refunded	14,235,285.51	
8	Depreciation	9,750,962,869.14	
	TOTAL	95,499,371,522.47	69,442,254,422.94

Teaching and Non-Teaching(SUBEB)	7,281,672,104.41
Local Government Staff	35,830,358,442.86
Pension Board	18,641,269.50
PHC Staff Salary	3,318,496,682.41
Loans Board	17,737,360.50
SUBEB:ADM	5,103,024.05



EXPENDITURE 2024



ACTUAL AND APPROVED ESTIMATES FOR REVENUE FOR 2024			
S/N	DESCRIPTIONS	2024 APPROVED ESTIMATES	2024 ACTUAL REVENUE
1	FAAC	64,747,513,972.01	13,030,868,624.09
2	VAT	28,551,256,029.88	59,803,032,377.48
3	SURE-P	-	
4	EXCESS CRUDE OIL	-	
5	OTHER REVENUE (FAAC)	11,654,493,596.95	34,396,459,781.13
	Sub-Total Dependent Revenue		107,230,360,782.70
4	INDEPENDENT REVENUE		
5	Grants & Aids	993,086,682.82	
6	Tax Revenue	81,897,266.67	14,682,995.00
7	Non-Tax Revenue	1,879,683,910.00	1,037,502,410.52
8	Other Income		25,020,175.00
9	Expenditure Recovery		17,617,367.46
10	Augmentation		
11	Sub-Total Independent Revenue		1,069,802,772.98
	Total Revenue	107,907,931,458.33	108,300,163,555.68

FIVE YEAR COMPARATIVE FINANCIAL (SUMMARY)

DESCRIPTION	2020	2021	2022	2023	2024
REVENUE					51,720,006,218.95
Statutory Allocation	35,207,534,251.75	33,992,863,966.36	55,801,865,003.03	28,630,570,079.15	-
SURE-P			1,931,672,769.42	2,500,000.00	-
Value Added Tax	11,879,880,742.64	18,667,953,578.86		27,831,827,035.38	54,819,446,346.02
10% State IGR		-			-
Tax	17,156,170.58	18,343,307.95	9,639,778.00	8,880,783.00	14,726,395.00
Non-Tax	402,763,893.75	479,642,282.95	486,088,626.84	482,644,015.27	1,040,032,460.52
Other Revenue		235,456,762.30	182,142,201.67	15,267,899,586.56	
Overpayment Recovery		10,403,518.11		27,570,547.53	15,043,917.46
Other Income	23,550,554.21	332,608,786.31			
Bank Loan/Overdraft					
Sub Total	47,530,885,612.93	53,737,272,202.84	58,411,408,378.96	74,749,392,046.89	
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	7,995,781.65	
TOTAL REVENUE(A)	47,649,051,400.41	55,911,807,847.31	58,985,011,712.08	74,757,387,828.54	107,609,255,337.95
RECURRENT EXPENDITURE					
Salary/Wages	21,706,057,835.80	27,469,189,421.87	27,844,300,941.80	27,556,618,591.00	49,352,971,057.83
Pension					
Overhead	2,310,167,864.49	2,911,579,116.77	3,284,085,801.40	6,239,852,123.77	6,408,924,787.88
Allowance	1,646,712,712.97	1,826,738,018.17	2,320,565,354.19	1,126,246,068.21	1,207,828,606.03
Social Benefits	414,291,695.43	275,289,244.70	420,562,238.74	2,226,174,460.01	2,943,825,678.04
Social Contribution	4,765,010,069.90	4,211,321,206.44	6,076,870,191.36	6,839,249,726.94	9,184,798,675.04
Inventory	221,290,794.66	95,502,610.00	68,498,074.27	120,145,090.00	65,260,967.50
Revenue Refunded	300,000.00	58,500.00		100,564,916.00	14,235,285.51
Advances made				1,000,000.00	
Transfer to Other Entity	14,278,325,028.77	14,624,152,177.92	16,409,930,198.71	13,712,445,877.10	8,304,600,532.30
Stabilisation Fund	128,489,934.59				
Modulated Salary Arrears		373,863,745.63	337,726,636.20	6,244,349,260.30	-
Fund Conserved for Salary		39,424,465.65			
Revenue Fund Charges					
TOTAL RECURRENT EXPENDITURE(B)	45,470,645,936.61	51,827,118,507.14	56,742,539,436.67	64,166,646,113.33	77,482,245,091.07
CAPITAL EXPENDITURE					

Capital Expenditure(Admin Sector)	491,326,388.45	834,331,537.50	154,331,877.60	1,315,741,397.09	1,019,380,479.84
Capital Expenditure(Economic Sector)	1,939,357,843.03	194,558,664.87	137,432,250.63	11,433,689,418.87	22,482,388,948.47
Capital Expenditure(Regional Sector)					
Capital Expenditure(Social Sector)	158,799,978.58	2,889,967,397.40			1,596,062,142.04
TOTAL CAPITAL EXPENDITURE©	2,589,484,210.06	3,918,857,599.77	291,764,128.23	12,749,430,815.96	25,097,831,570.35
TOTAL EXPENDITURE D=B+C	48,060,130,146.67	55,745,976,106.91	57,034,303,564.90	76,916,076,929.29	102,580,076,661.46
Net Cash Balance (A-D)	- 411,078,746.26	165,831,740.40	1,950,708,147.18	(2,158,689,100.75)	5,029,178,676.49
Opening Cash Balance	766,342,941.90	355,264,195.64	521,095,936.04	2,471,804,083.21	313,114,982.46
Movement In Cash & Its Equivalent					
Closing Cash Balance	355,264,195.64	521,095,936.04	2,471,804,083.22	313,114,982.46	5,342,293,658.95

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 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 2023 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:

2024

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A.	Salaries and Pensions Net Remittances to Local Government	55,992,525,522.39
B.	Statutory Transfers to various Agencies of Government	8,304,600,532.30
C.	Joint Projects and Programmes and Debt Servicing.	34,065,499,216.43

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.	OSSG TSA SUBEB	194,328,411.96
b.	Traditional Councils	1,655,400,700.12
c.	SUBEB Contract	3,384,328.50
d.	Stabilization 5%	554,419,419.38
e.	SUBEB Stipend	1,000,000.00
f.	OHIS	183,283,845.39
g.	Audit Fees	234,501,598.63
h.	Local Govt Service	142,368,499.58
i.	Primary Health Service Fund	84,805,315.99
j.	Pensioners Bureau	3,374,552,712.75
k.	Algon Imprest	127,500,000.00
		<u>8,304,600,532.30</u>

Each of the fund was audited and detailed Reports and Accounts with attendant queries where applicable had been forwarded to the appropriate quarters. Meanwhile, highlights of the Reports are presented herewith.

Jointly Executed Projects and Programmes

It was observed that some Programmes and Projects were jointly executed by all the Local Governments, with the envisaged benefits of securing the services of experts and incur lesser unit costs due to bulk purchases, and large scale operations. It was claimed that the benefits could not be realized by individual Local Government operation.

The joint projects most of which spilled over from previous periods were verified by the Audit in collaboration with reputable experts within the service in the course of the Audit to ensure Value for Money.

Moreover, Performance Audit was commenced on some programmes like Primary Health and Schools Matching Grant.

IPSAS COMPLIANT RECORD KEEPING

The appropriate practice is to distribute all revenue received into JAAC Accounts among all the Local Governments that are due beneficiaries. In 2024, all the Allocations and receipts into JAAC Accounts were distributed has prescribed which makes Revenue balance to be NIL as at the end of 2024 financial year.

Thus, the JAAC Account should be a zero balance account. For accounting purpose my outstanding fund at JAAC is regarded as Receivables by the Local Government due in the succeeding period.

Some IPSAS Compliant Ledgers have been applied in the recording of transactions by the Accountant of the Ministry of Local Government which is an improvement over the previous years performance.

JAAC ANALYSIS FOR YEAR JAN-DEC 2024

		Note	
	STATUTORY ALLOCATION	1	11,082,388,395.30
	VAT	1	54,047,969,319.64
	EMTL	1	1,908,364,561.27
	SOLID MINERALS	1	990,853,240.56
	NON-OIL REVENUE	1	-
	SURE-P	1	-
	ESCROW	1	-
	FOREX EQUALISATION	1	-
	EXCHANGE RATE GAIN	1	28,991,494,405.33
	RECEIVABLES		10,209,290,860.60
	Total as per AFG's Return		107,230,360,782.70
	AUGMENTATION		
1	TOTAL REVENUE		107,230,360,782.70
	Less:		
	STATUTORY DISBURSEMENTS		
2	Salaries & Net Remittances		
	Elementary Teaching and Non-Teaching (SUBEB)	2	5,479,582,115.40
	Middle Teaching and Non-Teaching (SUBEB)	2	1,802,089,989.01
	Local Government Staff	2	35,830,358,442.86
	Pension Board	2	18,641,269.50
	PHC Staff Salary	2	3,318,496,682.41
	Loans Board	2	17,737,360.50
	SUBEB:ADM & MONITORING	2	5,103,024.05
	Sub-Total Salaries		46,472,008,883.73
	Net Remittances to Local Government	5B	9,520,516,638.66
	Total Net Remittances to Local Governments		9,520,516,638.66
	Total Salaries & Net Remittances to LG		55,992,525,522.39
3	Transfers:		
	Traditional Council Account	3	1,655,400,700.12
	Local Government Service Commission	3	142,368,499.58
	PRY HEALTH CARE SERVICES FUND	3	84,805,315.99
	OHIS	3	183,283,845.39
	PENSION	3	3,374,552,712.75
	SUBEB:CONTRACT	3	3,384,328.50
	STABILISATION 5%	3	554,519,419.38
	AUDIT FEE	3	234,501,598.63
	SUBEB STIPENDS FOR 10 TEMPORARY STAFF	3	1,000,000.00
	OSSG TSA SUBEB	3	1,943,284,111.96
	ALGON IMPREST	3	127,500,000.00

	Total Transfers		8,304,600,532.30
4	Joint Projects and Programmes	4	32,469,323,074.89
	Total Joint Projects & Programmes		32,469,323,074.89
5	Other Deductions	5A	1,040,568,741.92
	Total Other Deduction		1,040,568,741.92
6	Debt Servicing	6	
	10km Road		831,138,740.13
	Intervention		603,392,056.50
	Environmental		145,728,253.10
	Water Projects		2,917,092.31
	Loan Repayment		13,000,000.00
	Total Loan Repayment		1,596,176,142.04
	Total Expenditure		99,403,194,013.54
	SURPLUS		7,827,166,769.16

CASH (JAN-NOV) 2024

LOCAL GOVERNMENT	STATUTORY REVENUE	VAT	EMTL	SOLID MINERALS	EXCHANGE RATE GAIN		TOTAL
Atakumosa East	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Atakumosa West	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Ayedaade	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Ayedire	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Boluwaduro	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Boripe	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Ede North	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Ede South	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Egbedore	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Ejigbo	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Ife Central	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Ife East	258,589,062.56	1,261,119,284.12	44,528,506.43	23,119,908.95	676,468,202.79		2,263,824,964.85
Ife North East LCDA	110,823,883.95	540,479,693.20	19,083,645.61	9,908,532.41	289,914,944.05		970,210,699.22
Ife North	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Ife South	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Ifedayo	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Ifelodun	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Ila	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Ilesa East	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Ilesa West	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Irepodun	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07

Irewole	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Isokan	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Iwo	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Obokun	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Odo-Otin	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Ola-Oluwa	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Olorunda	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Oriade	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Orolu	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
Osogbo	369,412,946.51	1,801,598,977.32	63,612,152.04	33,028,441.35	966,383,146.84		3,234,035,664.07
TOTAL	11,082,388,395.30	54,047,969,319.64	1,908,364,561.27	990,853,240.56	28,991,494,405.33	-	97,021,069,922.10

**RECEIVABLES
(DEC) 2024**

LOCAL GOVERNMENT	STATUTORY ALLOCATION	VAT	EMTL	SOLID MINERALS	EXCHANGE RATE GAIN	TOTAL
Atakumosa East	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Atakumosa West	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Ayedaade	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Ayedire	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Boluwaduro	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Boripe	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Ede North	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Ede South	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Egbedore	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Ejigbo	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Ife Central	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Ife East	45,464,538.67	134,284,804.68	7,471,846.44		50,995,596.95	238,216,786.75
Ife North East LCDA	19,484,802.29	57,550,630.58	3,202,219.90		21,855,255.83	102,092,908.61
Ife North	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Ife South	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Ifedayo	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Ifelodun	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Ila	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Ilesa East	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Ilesa West	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35

Irepodun	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Irewole	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Isokan	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Iwo	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Obokun	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Odo-Otin	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Ola-Oluwa	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Olorunda	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Oriade	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Orolu	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
Osogbo	64,949,340.96	191,835,435.26	10,674,066.35		72,850,852.78	340,309,695.35
TOTAL	1,948,480,228.79	5,755,063,057.84	320,221,990.48	-	2,185,525,583.49	10,209,290,860.60

NOTE 2

SALARY JAN-DEC 2024

LOCAL GOVERNMENT	Teaching and Non-Teaching(TNT)	Teaching and Non-Teaching(Middle)	Local Government Staff	Pension Board	PHC Staff Salary	Loans Board	SUBEB:ADM & MONITORING	TOTAL
Atakumosa East	182,652,737.18	60,069,666.30	1,115,302,050.01	621,375.65	110,616,556.08	591,245.35	170,100.80	1,470,023,731.37
Atakumosa West	182,652,737.18	60,069,666.30	1,162,738,268.35	621,375.65	110,616,556.08	591,245.35	170,100.80	1,517,459,949.71
Ayedaade	182,652,737.18	60,069,666.30	1,325,459,252.95	621,375.65	110,616,556.08	591,245.35	170,100.80	1,680,180,934.31
Ayedire	182,652,737.18	60,069,666.30	1,080,703,781.64	621,375.65	110,616,556.08	591,245.35	170,100.80	1,435,425,463.00
Boluwaduro	182,652,737.18	60,069,666.30	1,134,879,921.20	621,375.65	110,616,556.08	591,245.35	170,100.80	1,489,601,602.56
Boripe	182,652,737.18	60,069,666.30	1,218,198,199.72	621,375.65	110,616,556.08	591,245.35	170,100.80	1,572,919,881.08
Ede North	182,652,737.18	60,069,666.30	1,190,789,181.41	621,375.65	110,616,556.08	591,245.35	170,100.80	1,545,510,862.77
Ede South	182,652,737.18	60,069,666.30	1,169,221,428.93	621,375.65	110,616,556.08	591,245.35	170,100.80	1,523,943,110.29
Egbedore	182,652,737.18	60,069,666.30	1,180,069,493.05	621,375.65	110,616,556.08	591,245.35	170,100.80	1,534,791,174.41
Ejigbo	182,652,737.18	60,069,666.30	1,170,633,603.34	621,375.65	110,616,556.08	591,245.35	170,100.80	1,525,355,284.70
Ife Central	182,652,737.18	60,069,666.30	1,226,863,812.06	621,375.65	110,616,556.08	591,245.35	170,100.80	1,581,585,493.42
Ife East	127,856,916.03	42,048,766.41	833,372,697.82	434,962.95	77,431,589.26	413,871.75	119,070.60	1,081,677,874.82
Ife North East LCDA	54,795,821.15	18,020,899.90	357,159,727.60	186,412.70	33,184,966.83	177,373.60	51,030.25	463,576,232.03
Ife North	182,652,737.18	60,069,666.30	1,324,047,078.54	621,375.65	110,616,556.08	591,245.35	170,100.80	1,678,768,759.90
Ife South	182,652,737.18	60,069,666.30	1,247,982,235.71	621,375.65	110,616,556.08	591,245.35	170,100.80	1,602,703,917.07
Ifedayo	182,652,737.18	60,069,666.30	1,061,767,809.77	621,375.65	110,616,556.08	591,245.35	170,100.80	1,416,489,491.13
Ifelodun	182,652,737.18	60,069,666.30	1,218,519,152.79	621,375.65	110,616,556.08	591,245.35	170,100.80	1,573,240,834.15
Ila	182,652,737.18	60,069,666.30	1,150,866,972.72	621,375.65	110,616,556.08	591,245.35	170,100.80	1,505,588,654.08
Ilesa East	182,652,737.18	60,069,666.30	1,170,890,359.42	621,375.65	110,616,556.08	591,245.35	170,100.80	1,525,612,040.78
Ilesa West	182,652,737.18	60,069,666.30	1,170,248,471.49	621,375.65	110,616,556.08	591,245.35	170,100.80	1,524,970,152.85
Irepodun	182,652,737.18	60,069,666.30	1,263,837,114.07	621,375.65	110,616,556.08	591,245.35	170,100.80	1,618,558,795.43
Irewole	182,652,737.18	60,069,666.30	1,198,235,196.66	621,375.65	110,616,556.08	591,245.35	170,100.80	1,552,956,878.02
Isokan	182,652,737.18	60,069,666.30	1,177,566,095.03	621,375.65	110,616,556.08	591,245.35	170,100.80	1,532,287,776.39
Iwo	182,652,737.18	60,069,666.30	1,261,847,228.23	621,375.65	110,616,556.08	591,245.35	170,100.80	1,616,568,909.59
Obokun	182,652,737.18	60,069,666.30	1,147,653,678.73	621,375.65	110,616,556.08	591,245.35	170,100.80	1,502,375,360.09

Odo-Otin	182,652,737.18	60,069,666.30	1,211,522,466.37	621,375.65	110,616,556.08	591,245.35	170,100.80	1,566,244,147.73
Ola-Oluwa	182,652,737.18	60,069,666.30	1,097,581,494.17	621,375.65	110,616,556.08	591,245.35	170,100.80	1,452,303,175.53
Olorunda	182,652,737.18	60,069,666.30	1,231,164,527.73	621,375.65	110,616,556.08	591,245.35	170,100.80	1,585,886,209.09
Oriade	182,652,737.18	60,069,666.30	1,230,843,572.37	621,375.65	110,616,556.08	591,245.35	170,100.80	1,585,565,253.73
Orolu	182,652,737.18	60,069,666.30	1,199,390,603.60	621,375.65	110,616,556.08	591,245.35	170,100.80	1,554,112,284.96
Osogbo	182,652,737.18	60,069,666.30	1,301,002,967.38	621,375.65	110,616,556.08	591,245.35	170,100.80	1,655,724,648.74
TOTAL	5,479,582,115.40	1,802,089,989.01	35,830,358,442.86	18,641,269.50	3,318,496,682.41	17,737,360.50	5,103,024.05	46,472,008,883.73

JAAC TRANSFER TO LOCAL GOVERNMENT AND OTHER ENTITIES

TRANSFERS
JAN-DEC 2024

LOCAL GOVERNMENT	Traditional Council Account	Local Government Service Commission	PRY HEALTH CARE SERVICES FUND	OHIS	PENSION	SUBEB: CONTRACT	STABILISATION 5%	AUDIT FEE	ALGON IMPREST	SUBEB STIPENDS FOR 10 TEMPORARY STAFF	OSSG TSA SUBEB	JAN-NOV
Atakumosa East	50,818,331.72	4,480,167.49	2,578,148.22	4,144,647.03	95,052,545.75	112,810.95	17,379,121.74	7,079,603.25	4,250,000.00	33,333.35	60,711,102.33	246,639,811.83
Atakumosa West	53,381,924.14	4,553,134.32	2,724,317.37	5,194,184.48	104,421,647.15	112,810.95	18,020,667.94	7,512,844.98	4,250,000.00	33,333.35	63,100,334.10	263,305,198.78
Ayedaade	62,175,843.59	5,453,812.84	3,225,723.06	5,980,896.33	125,555,700.00	112,810.95	20,211,371.04	8,998,998.86	4,250,000.00	33,333.35	71,296,142.34	307,294,632.36
Ayedire	48,948,539.71	4,099,064.41	2,471,537.68	4,929,759.93	98,587,106.40	112,810.95	16,911,200.96	6,763,612.34	4,250,000.00	33,333.35	58,968,482.74	246,075,448.47
Boluwaduro	51,876,377.31	4,398,935.29	2,638,586.11	4,008,892.10	94,366,381.95	112,810.95	17,653,900.60	7,258,410.73	4,250,000.00	33,333.35	61,697,186.03	248,294,814.42
Boripe	56,379,141.65	4,860,111.14	2,895,210.67	5,815,332.96	122,538,972.90	112,810.95	18,770,730.14	8,019,368.41	4,250,000.00	33,333.35	65,893,698.23	289,568,710.40
Ede North	54,897,877.77	4,708,399.20	2,810,752.98	6,869,122.55	111,916,730.20	112,810.95	18,400,039.60	7,769,037.94	4,250,000.00	33,333.35	64,513,181.41	276,281,285.95
Ede South	53,732,293.13	4,589,019.33	2,744,294.47	6,074,792.81	108,229,522.90	112,810.95	18,108,348.74	7,572,056.60	4,250,000.00	33,333.35	63,426,873.06	268,873,345.34
Egbedore	54,318,554.43	4,649,064.56	2,777,721.52	6,854,895.07	106,104,005.75	112,810.95	18,255,062.36	7,671,133.52	4,250,000.00	33,333.35	63,973,260.19	268,999,841.70
Ejigbo	53,808,611.17	4,596,835.87	2,748,645.94	6,662,272.27	117,239,561.75	112,810.95	18,127,447.54	7,584,954.19	4,250,000.00	33,333.35	63,498,000.42	278,662,473.45
Ife Central	56,847,456.73	4,908,076.26	2,921,912.75	6,884,638.56	127,452,413.35	112,810.95	18,887,927.26	8,098,512.67	4,250,000.00	33,333.35	66,330,161.29	296,727,243.17
Ife East	38,418,801.25	3,294,884.62	1,966,973.28	5,266,110.47	81,595,046.35	78,967.65	13,232,049.59	5,436,685.08	2,975,000.00	23,333.45	45,150,174.52	197,438,026.26
Ife North East LCDA	16,465,200.51	1,412,093.40	842,988.54	3,750,847.99	34,543,591.25	33,843.30	6,346,026.41	2,330,007.90	1,275,000.00	9,999.40	19,350,074.79	86,359,673.49
Ife North	62,099,525.55	5,445,996.33	3,221,371.64	6,999,528.70	128,080,333.50	112,810.95	20,202,272.25	8,986,101.27	4,250,000.00	33,333.35	71,225,015.02	310,656,288.56
Ife South	57,988,758.27	5,024,969.06	2,986,986.71	5,897,378.09	112,739,163.70	112,810.95	18,819,088.45	8,291,390.25	4,250,000.00	33,333.35	67,393,838.19	283,537,717.02
Ifedayo	47,925,184.41	3,994,251.74	2,413,188.71	3,903,096.62	84,876,620.70	112,810.95	15,828,047.21	6,590,667.42	4,250,000.00	33,333.35	58,014,729.95	227,941,931.06
Ifelodun	56,396,486.79	4,861,887.64	2,896,199.65	6,788,810.10	114,227,166.05	112,810.95	18,775,070.75	8,022,299.71	4,250,000.00	33,333.35	65,909,863.78	282,273,928.77
Ila	55,442,511.11	4,764,180.89	2,841,806.53	4,535,417.73	89,303,991.05	112,810.95	18,536,335.56	7,861,079.85	4,250,000.00	33,333.35	65,020,772.02	252,702,239.04
Ilesa East	53,822,486.98	4,598,257.06	2,749,437.11	5,378,120.27	101,631,268.20	112,810.95	18,130,919.98	7,587,299.19	4,250,000.00	33,333.35	63,510,932.48	261,804,865.57
Ilesa West	53,787,797.57	4,594,704.11	2,747,459.18	6,384,875.12	121,295,455.10	112,810.95	18,122,238.93	7,581,436.73	4,250,000.00	33,333.35	63,478,602.28	282,388,713.32
Irepodun	58,845,602.38	5,112,727.57	3,035,841.66	6,673,276.25	112,597,312.35	112,810.95	19,387,968.81	8,436,195.09	4,250,000.00	33,333.35	68,192,404.77	286,677,473.18
Irewole	55,300,282.31	4,749,613.70	2,833,697.00	6,271,643.54	112,537,412.60	112,810.95	18,500,742.49	7,837,043.46	4,250,000.00	33,333.35	64,888,216.72	277,314,796.12

Isokan	54,183,263.37	4,635,207.97	2,770,007.59	4,675,280.27	96,858,823.50	112,810.95	18,221,205.33	7,648,269.62	4,250,000.00	33,333.35	63,847,170.92	257,235,372.87
Iwo	58,738,063.11	5,101,713.29	3,029,710.05	7,567,841.67	119,319,715.20	112,810.95	19,361,056.79	8,418,021.19	4,250,000.00	33,333.35	68,092,179.70	294,024,445.30
Obokun	52,566,708.77	4,469,639.45	2,677,835.97	4,705,415.75	110,275,249.25	112,810.95	17,816,658.07	7,375,075.28	4,250,000.00	33,333.35	62,340,564.84	266,623,291.68
Odo-Otin	56,018,365.37	4,823,160.22	2,874,640.18	6,124,530.99	125,175,420.40	112,810.95	19,080,444.21	7,958,397.99	4,250,000.00	33,333.35	65,557,459.92	292,008,563.58
Ola-Oluwa	49,857,418.37	4,192,152.31	2,523,359.51	4,797,285.35	126,073,914.25	112,810.95	17,138,650.50	6,917,210.90	4,250,000.00	33,333.35	59,815,544.66	275,711,680.15
Olorunda	57,079,879.97	4,931,881.19	2,935,164.83	9,384,528.15	127,462,769.35	112,810.95	18,946,091.82	8,137,791.74	4,250,000.00	33,333.35	66,546,776.49	299,821,027.84
Oriade	57,062,534.71	4,930,104.68	2,934,175.92	5,316,734.95	111,937,885.15	112,810.95	18,941,751.18	8,134,860.39	4,250,000.00	33,333.35	66,530,610.85	280,184,802.13
Orolu	55,362,723.83	4,816,009.04	2,837,257.27	5,465,185.83	106,360,866.75	112,810.95	18,516,368.61	7,847,595.97	4,250,000.00	33,333.35	64,946,411.37	270,548,562.97
Osogbo	60,854,154.14	5,318,444.60	3,150,363.89	9,978,503.46	146,196,119.95	112,810.95	19,890,614.52	8,775,636.11	4,250,000.00	33,333.35	70,064,346.55	328,624,327.52
TOTAL	1,655,400,700.12	142,368,499.58	84,805,315.99	183,283,845.39	3,374,552,712.75	3,384,328.50	554,519,419.38	234,501,598.63	127,500,000.00	1,000,000.00	1,943,284,111.96	8,304,600,532.30

NOTE 4

JOINT PROGRAMME ANALYSIS JAN-DEC 2024

LOCAL GOVERNMENT	MODULATED SALARY ARREARS	ACCRUED RIGHT(BUREAU OF LG PENSION)	LOAN TAKEN FOR IWUDE IJESA	RESERVES	NULGE AND NULGE MONTHLY SUBVENTION	LOCAL GOVERNANCE TRAINING CONFE	SEMINAR FOR COMMUNITY LEADERS	WELFARE ALLOWANCE TO TRADITIONAL COUNCIL	IMPREST OF LGEA BOARDS	2ND PAYMENT FOR BILINGUAL FIN.
Atakumosa East	8,333,333.35	83,333,333.35	6,666,666.68	5,469,923.70	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Atakumosa West	8,333,333.35	83,333,333.35	6,666,666.68	5,498,681.04	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Ayedaade	8,333,333.35	83,333,333.35	-	5,597,327.66	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Ayedire	8,333,333.35	83,333,333.35	-	5,448,949.13	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Boluwaduro	8,333,333.35	83,333,333.35	-	5,481,792.43	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Boripe	8,333,333.35	83,333,333.35	-	5,532,302.61	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Ede North	8,333,333.35	83,333,333.35	-	5,515,686.39	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Ede South	8,333,333.35	83,333,333.35	-	5,502,611.34	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Egbedore	8,333,333.35	83,333,333.35	-	5,509,187.78	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Ejigbo	8,333,333.35	83,333,333.35	-	5,503,467.44	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Ife Central	8,333,333.35	83,333,333.35	-	5,537,555.98	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Ife East	5,833,333.35	58,333,333.35	-	3,860,871.52	2,310,000.00	1,884,050.00	816,666.67	2,625,000.00	1,863,866.66	700,000.00
Ife North East LCDA	2,500,000.00	25,000,000.00	-	1,654,659.22	990,000.00	807,450.00	350,000.00	1,125,000.00	798,800.00	300,000.00
Ife North	8,333,333.35	83,333,333.35	-	5,596,471.56	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Ife South	8,333,333.35	83,333,333.35	-	5,550,358.64	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Ifedayo	8,333,333.35	83,333,333.35	-	5,437,469.55	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Ifelodun	8,333,333.35	83,333,333.35	-	5,532,497.18	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Ila	8,333,333.35	83,333,333.35	-	5,521,795.87	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00

Ilesa East	8,333,333.35	83,333,333.35	6,666,666.68	5,503,623.10	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Ilesa West	8,333,333.35	83,333,333.35	6,666,666.68	5,503,233.96	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Irepodun	8,333,333.35	83,333,333.35	-	5,559,970.37	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Irewole	8,333,333.35	83,333,333.35	-	5,520,200.40	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Isokan	8,333,333.35	83,333,333.35	-	5,507,670.14	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Iwo	8,333,333.35	83,333,333.35	-	5,558,764.03	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Obokun	8,333,333.35	83,333,333.35	6,666,666.68	5,489,536.28	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Odo-Otin	8,333,333.35	83,333,333.35	-	5,528,255.57	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Ola-Oluwa	8,333,333.35	83,333,333.35	-	5,459,144.56	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Olorunda	8,333,333.35	83,333,333.35	-	5,540,163.21	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Oriade	8,333,333.35	83,333,333.35	6,666,666.68	5,539,968.63	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Orolu	8,333,333.35	83,333,333.35	-	5,520,900.85	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.66	1,000,000.00
Osogbo	8,333,333.35	83,333,333.35	-	5,582,501.48	3,300,000.00	2,691,500.00	1,166,666.67	3,750,000.00	2,662,666.86	1,000,000.00
TOTAL	250,000,000.50	2,500,000,000.50	40,000,000.08	165,565,541.62	99,000,000.00	80,745,000.00	35,000,000.10	112,500,000.00	79,880,000.00	30,000,000.00

NOTE 4

JOINT PROGRAMME ANALYSIS JAN-DEC 2024

LOCAL GOVERNMENT	EQUIPMENT OR TOOLS FOR SAL OFFICE	CONSERVED TO LG PROJECT	LOAN FOR IFE AREA OFFICE	LOAN'S BOARD SUBVENTION	PALLIATIVE ITEMS TO VULNERABLE	SECURITY SENSITIZATION PROG	IYALOJA IN COUNCILS	LG CONTRIBUTION TO OSUN NEWSROOM	YOUTHS SENSITIZATION PROG IN ALL LG	SEMINAR FOR TRADITIONAL RULERS
Atakumosa East	1,152,916.67	713,335,385.35	166,666.67	4,649,120.00	12,357,963.32	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Atakumosa West	1,152,916.67	734,550,042.15	166,666.67	4,737,800.00	12,500,220.82	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Ayedaade	1,152,916.67	807,322,914.12	166,666.67	5,042,000.00	12,988,208.32	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Ayedire	1,152,916.67	697,862,179.10	166,666.67	4,584,440.00	12,254,205.82	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Boluwaduro	1,152,916.67	722,091,096.34	166,666.67	4,685,720.00	12,416,675.82	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Boripe	1,152,916.67	759,353,103.02	166,666.67	4,841,480.00	12,666,540.82	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Ede North	1,152,916.67	747,095,108.23	166,666.67	4,790,240.00	12,584,343.32	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Ede South	1,152,916.67	737,449,472.83	166,666.67	4,749,920.00	12,519,663.32	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Egbedore	1,152,916.67	743,300,996.94	166,666.67	4,770,199.99	12,552,195.80	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Ejigbo	1,152,916.67	738,081,032.36	166,666.67	4,752,560.00	12,523,898.32	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Ife Central	1,152,916.67	763,228,580.42	166,666.67	4,857,679.99	12,692,528.32	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Ife East	807,041.67	522,886,196.37	116,666.67	3,352,832.00	8,808,501.32	1,195,841.73	805,000.00	644,000.00	241,500.00	700,000.00
Ife North East LCDA	345,875.00	224,094,084.16	50,000.00	1,436,928.00	3,775,072.00	512,503.60	345,000.00	276,000.00	103,500.00	300,000.00
Ife North	1,152,916.67	806,691,354.61	166,666.67	5,039,360.00	12,983,973.32	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Ife South	1,152,916.67	772,673,264.77	166,666.67	4,897,159.99	12,755,860.82	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Ifedayo	1,152,916.67	689,393,541.46	166,666.67	4,549,040.00	12,197,418.32	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Ifelodun	1,152,916.67	749,496,641.22	166,666.67	4,842,080.01	12,667,503.34	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Ila	1,152,916.67	751,602,147.20	166,666.67	4,809,080.00	12,614,565.82	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Ilesa East	1,152,916.67	738,195,860.05	166,666.67	4,753,039.99	12,524,668.30	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00

Ilesa West	1,152,916.67	737,908,791.81	166,666.67	4,751,840.01	12,522,743.34	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Irepodun	1,152,916.67	779,763,960.77	166,666.67	4,926,800.02	12,803,408.34	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Irewole	1,152,916.67	750,425,151.48	166,666.67	4,804,160.01	12,606,673.34	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Isokan	1,152,916.67	741,181,415.09	166,666.67	4,765,520.00	12,544,688.32	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Iwo	1,152,916.67	778,874,034.34	166,666.67	4,923,080.01	12,797,440.84	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Obokun	1,152,916.67	727,793,838.44	166,666.67	4,709,600.00	12,454,983.32	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Odo-Otin	1,152,916.67	756,367,549.01	166,666.67	4,829,000.00	12,646,520.82	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Ola-Oluwa	1,152,916.67	705,383,478.49	166,666.67	4,615,880.00	12,305,640.82	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Olorunda	1,152,916.67	765,151,967.44	166,666.67	4,865,720.00	12,705,425.82	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Oriade	1,152,916.67	765,008,428.22	166,666.67	4,865,119.99	12,704,463.30	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Orolu	1,152,916.67	750,941,878.20	166,666.67	4,806,319.99	12,610,138.30	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
Osogbo	1,152,916.67	796,385,454.48	166,666.67	4,996,280.01	12,914,866.24	1,708,345.33	1,150,000.00	920,000.00	345,000.00	1,000,000.00
TOTAL	34,587,500.10	22,473,888,948.47	5,000,000.10	144,000,000.01	378,001,000.04	51,250,359.90	34,500,000.00	27,600,000.00	10,350,000.00	30,000,000.00

JOINT PROGRAMME ANALYSIS JAN-DEC 2024

LOCAL GOVERNMENT	GRADING & SUPERVISION	2024 RAMADAN PROG	MONTHLY FEEDING OF AGED	JUNE 2016 LG & PRY PENSION SAL	OUTSTANDING BAL OF CONTRACT SUM	OSUN ENVIRONMENTAL SANITATION	FIN. SUPPORT FOR AUDITOR-GENERAL	SITTING ALL. OF TRADITIONAL RULERS	1ST PAYMENT OF COMM. ASSO	MEDIA FOR THE LG PROJECTS	CONSERVED TO JAAC ACCOUNT
Atakumosa East	11,411,116.33	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	603,800.00	1,093,333.33	4,666,666.66	452,850.00	4,594,321.38
Atakumosa West	11,477,072.08	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	640,750.00	1,093,333.33	4,666,666.66	480,562.50	4,601,881.70
Ayedaade	11,703,320.83	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	767,500.00	1,093,333.33	4,666,666.66	575,625.00	4,627,815.94
Ayedire	11,363,010.58	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	576,850.00	1,093,333.33	4,666,666.66	432,637.50	4,588,807.15
Boluwaduro	11,438,337.58	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	619,050.00	1,093,333.33	4,666,666.66	464,287.50	4,597,441.67
Boripe	11,554,184.08	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	683,950.00	1,093,333.33	4,666,666.66	512,962.50	4,610,720.82
Ede North	11,516,074.33	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	662,600.00	1,093,333.33	4,666,666.66	496,950.00	4,606,352.41
Ede South	11,486,086.33	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	645,800.00	1,093,333.33	4,666,666.66	484,350.00	4,602,914.97
Egbedore	11,501,169.58	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	654,250.00	1,093,333.33	4,666,666.66	490,687.50	4,604,643.92
Ejigbo	11,488,049.83	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	646,900.00	1,093,333.33	4,666,666.66	485,175.00	4,603,140.04
Ife Central	11,566,232.83	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	690,700.00	1,093,333.33	4,666,666.66	518,025.00	4,612,101.94
Ife East	8,061,002.13	474,908.47	2,173,500.00	3,903,868.95	338,934.31	4,830,000.03	463,680.00	765,333.33	3,266,666.66	347,760.00	3,224,418.04
Ife North East LCDA	3,454,715.20	203,532.20	931,500.00	1,673,086.69	145,257.56	2,070,000.00	198,720.00	328,000.00	1,400,000.00	149,040.00	1,381,893.45
Ife North	11,701,357.33	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	766,400.00	1,093,333.33	4,666,666.66	574,800.00	4,627,590.87
Ife South	11,595,596.08	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	707,150.00	1,093,333.33	4,666,666.66	530,362.50	4,615,467.76
Ifedayo	11,336,681.83	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	562,100.00	1,093,333.33	4,666,666.66	421,575.00	4,585,789.16
Ifelodun	11,554,630.33	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	684,200.00	1,093,333.33	4,666,666.66	513,150.00	4,610,771.98
Ila	11,530,086.58	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	670,450.00	1,093,333.33	4,666,666.66	502,837.50	4,607,958.60
Ilesa East	11,488,406.82	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	647,100.00	1,093,333.33	4,666,666.66	485,325.00	4,603,180.97

Ilesa West	11,487,514.34	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	646,600.00	1,093,333.33	4,666,666.66	484,950.00	4,603,078.66
Irepodun	11,617,640.84	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	719,500.01	1,093,333.33	4,666,666.66	539,625.01	4,617,994.69
Irewole	11,526,427.34	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	668,400.00	1,093,333.33	4,666,666.66	501,300.00	4,607,539.15
Isokan	11,497,688.83	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	652,300.00	1,093,333.33	4,666,666.66	489,225.00	4,604,244.94
Iwo	11,614,874.09	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	717,950.00	1,093,333.33	4,666,666.66	538,462.50	4,617,677.55
Obokun	11,456,098.33	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	629,000.00	1,093,333.33	4,666,666.66	471,750.00	4,599,477.54
Odo-Otin	11,544,902.08	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	678,750.00	1,093,333.33	4,666,666.66	509,062.50	4,609,656.86
Ola-Oluwa	11,386,394.08	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	589,950.00	1,093,333.33	4,666,666.66	442,462.50	4,591,487.54
Olorunda	11,572,212.58	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	694,050.00	1,093,333.33	4,666,666.66	520,537.50	4,612,787.38
Oriade	11,571,766.32	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	693,799.99	1,093,333.33	4,666,666.66	520,350.00	4,612,736.23
Orolu	11,528,033.82	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	669,300.00	1,093,333.33	4,666,666.66	501,975.00	4,607,723.30
Osogbo	11,669,316.59	678,440.67	3,105,000.00	5,576,955.65	484,191.88	6,900,000.03	748,450.00	1,093,333.43	4,666,666.86	561,337.50	4,623,918.13
TOTAL	345,699,999.92	20,353,220.10	93,150,000.00	167,308,669.49	14,525,756.39	207,000,000.90	20,000,000.00	32,800,000.00	140,000,000.00	15,000,000.01	138,215,534.74

**JOINT
PROGRAMME
ANALYSIS
JAN-DEC 2024**

LOCAL GOVERNMENT	PURCHASE OF CABLE & GEAR SWITCH	WELFARE PACKAGE FOR TRADITIONAL RULERS	LOAN EDE WEST LCDA	CONFERENCE OF SOUTH- WEST AUDITOR GENERAL FOR LG	WORKSHOP FOR ENGINEERS IN ALL LG BY COREN	WORKSHOP FOR NULGE ON ASCON	DPM WORKSHOP FOR HLAs	HR/PAYROLL	SPECIAL SCHOOL PROJECTS	FOSLOG ON ASCON	WORKSHOP FOR DIRECTOR OF SOCIAL
Atakumosa East	305,000.00	3,333,333.33	400,000.00	573,610.00	545,986.15	7,245,599.99	8,160,621.15	9,186,145.47	1,732,906.00	2,477,089.50	1,422,552.80
Atakumosa West	305,000.00	3,333,333.33	400,000.00	608,712.50	579,398.19	7,689,000.01	8,660,016.59	9,748,298.65	1,838,952.50	2,628,676.88	1,509,607.00
Ayedaade	305,000.00	3,333,333.33	400,000.00	729,125.00	694,011.88	9,210,000.01	10,373,098.29	11,676,658.93	2,202,725.00	3,148,668.75	1,808,230.00
Ayedire	305,000.00	3,333,333.33	400,000.00	548,007.50	521,616.61	6,922,199.99	7,796,380.11	8,776,131.19	1,655,559.50	2,366,527.12	1,359,058.60
Boluwaduro	305,000.00	3,333,333.33	400,000.00	588,097.50	559,775.96	7,428,600.00	8,366,731.58	9,418,157.27	1,776,673.50	2,539,652.62	1,458,481.80
Boripe	305,000.00	3,333,333.33	400,000.00	649,752.50	618,461.79	8,207,399.99	9,243,883.47	10,405,538.58	1,962,936.50	2,805,904.87	1,611,386.20
Ede North	305,000.00	3,333,333.33	400,000.00	629,470.00	599,156.05	7,951,199.99	8,955,328.87	10,080,722.07	1,901,662.00	2,718,316.50	1,561,085.60
Ede South	305,000.00	3,333,333.33	400,000.00	613,510.00	583,964.65	7,749,599.98	8,728,269.52	9,825,128.75	1,853,446.00	2,649,394.49	1,521,504.80
Egbedore	305,000.00	3,333,333.33	400,000.00	621,537.50	591,605.56	7,850,999.97	8,842,474.95	9,953,686.08	1,877,697.49	2,684,060.61	1,541,412.99
Ejigbo	305,000.00	3,333,333.33	400,000.00	614,555.00	584,959.32	7,762,799.98	8,743,136.50	9,841,864.03	1,856,603.00	2,653,907.24	1,524,096.40
Ife Central	305,000.00	3,333,333.33	400,000.00	656,165.00	624,565.47	8,288,399.97	9,335,112.65	10,508,232.30	1,982,308.99	2,833,596.74	1,627,289.19
Ife East	213,500.00	2,333,333.33	280,000.00	440,496.00	419,282.64	5,564,160.01	6,266,838.07	7,054,375.53	1,330,761.60	1,902,247.20	1,092,430.08
Ife North East LCDA	91,500.00	1,000,000.00	120,000.00	188,784.00	179,692.56	2,384,640.00	2,685,787.74	3,023,303.80	570,326.40	815,248.80	468,184.32
Ife North	305,000.00	3,333,333.33	400,000.00	728,080.00	693,017.20	9,196,800.00	10,358,231.31	11,659,923.65	2,199,568.00	3,144,156.00	1,805,638.40
Ife South	305,000.00	3,333,333.33	400,000.00	671,792.50	639,440.39	8,485,799.97	9,557,441.59	10,758,500.75	2,029,520.49	2,901,082.86	1,666,045.39
Ifedayo	305,000.00	3,333,333.33	400,000.00	533,995.00	508,278.92	6,745,200.00	7,597,027.41	8,551,726.36	1,613,227.00	2,306,015.25	1,324,307.60
Ifelodun	305,000.00	3,333,333.33	400,000.00	649,990.00	618,687.85	8,210,400.03	9,247,262.37	10,409,342.11	1,963,654.01	2,806,930.51	1,611,975.21
Ila	305,000.00	3,333,333.33	400,000.00	636,927.50	606,254.41	8,045,400.01	9,061,425.08	10,200,151.12	1,924,191.50	2,750,521.13	1,579,580.20

Ilesa East	305,000.00	3,333,333.33	400,000.00	614,745.00	585,140.17	7,765,199.96	8,745,839.56	9,844,906.77	1,857,176.99	2,654,727.74	1,524,567.59
Ilesa West	305,000.00	3,333,333.33	400,000.00	614,270.00	584,688.05	7,759,200.04	8,739,081.94	9,837,299.94	1,855,742.01	2,652,676.52	1,523,389.61
Irepodun	305,000.00	3,333,333.33	400,000.00	683,525.01	650,607.88	8,634,000.09	9,724,357.39	10,946,392.43	2,064,965.02	2,951,748.78	1,695,142.02
Irewole	305,000.00	3,333,333.33	400,000.00	634,980.00	604,400.70	8,020,800.04	9,033,718.47	10,168,962.69	1,918,308.01	2,742,111.01	1,574,750.41
Isokan	305,000.00	3,333,333.33	400,000.00	619,685.00	589,842.27	7,827,599.98	8,816,119.86	9,924,019.02	1,872,101.00	2,676,060.74	1,536,818.80
Iwo	305,000.00	3,333,333.33	400,000.00	682,052.50	649,206.29	8,615,400.06	9,703,408.42	10,922,810.85	2,060,516.51	2,945,389.89	1,691,490.21
Obokun	305,000.00	3,333,333.33	400,000.00	597,550.00	568,773.25	7,548,000.00	8,501,210.18	9,569,535.45	1,805,230.00	2,580,472.50	1,481,924.00
Odo-Otin	305,000.00	3,333,333.33	400,000.00	644,812.50	613,759.69	8,144,999.98	9,173,603.19	10,326,426.36	1,948,012.50	2,784,571.87	1,599,135.00
Ola-Oluwa	305,000.00	3,333,333.33	400,000.00	560,452.50	533,462.29	7,079,400.00	7,973,432.35	8,975,433.14	1,693,156.50	2,420,269.88	1,389,922.20
Olorunda	305,000.00	3,333,333.33	400,000.00	659,347.50	627,594.71	8,328,600.00	9,380,389.40	10,559,198.86	1,991,923.50	2,847,340.12	1,635,181.80
Oriade	305,000.00	3,333,333.33	400,000.00	659,110.00	627,368.65	8,325,599.94	9,377,010.47	10,555,395.31	1,991,205.99	2,846,314.48	1,634,592.79
Orolu	305,000.00	3,333,333.33	400,000.00	635,835.00	605,214.52	8,031,599.96	9,045,882.28	10,182,655.09	1,920,890.99	2,745,803.24	1,576,870.79
Osogbo	305,000.00	3,333,333.43	400,000.00	711,027.50	676,785.92	8,981,400.05	10,115,629.25	11,386,834.42	2,148,051.51	3,070,516.14	1,763,348.21
TOTAL	9,150,000.00	100,000,000.00	12,000,000.00	19,000,000.01	18,084,999.99	240,000,000.00	270,308,750.01	304,277,756.97	57,400,000.01	82,049,999.98	47,120,000.01

JOINT PROGRAMME ANALYSIS JAN-DEC 2024

LOCAL GOVERNMENT	WORKSHOP FOR FOOD SAFETY DESK OFFICER	MEASLES VACCINATION CAMPAIGN EXERCISE	FIGHT AGAINST MONKEY POX	SENSITIZATION PROGRAMME AGAINST DRUG ABUSE	CONFERENCE FOR INTERNAL AUDITOR	ANAN CONFERENCE	WORKSHOP FOR MARRIAGE OFFICERS	WORKSHOP FOR TOP CARRER OFFICERS	WORKSHOP FOR TOWN PLANNING	TRAINING ON CAREER DEVELOPMENT FOR STAFF	MOBILIZATION & HOSTING OF RMFAC
Atakumosa East	477,303.90	467,945.00	514,739.50	905,700.00	758,070.90	1,468,139.70	1,358,550.00	1,086,840.00	1,422,552.80	1,086,840.00	1,358,550.00
Atakumosa West	506,512.88	496,581.25	546,239.38	961,125.00	804,461.63	1,557,983.63	1,441,687.50	1,153,350.00	1,509,607.00	1,153,350.00	1,441,687.50
Ayedaade	606,708.75	594,812.50	654,293.75	1,151,250.00	963,596.25	1,866,176.25	1,726,875.00	1,381,500.00	1,808,230.00	1,381,500.00	1,726,875.00
Ayedire	455,999.92	447,058.75	491,764.62	865,275.00	724,235.17	1,402,610.77	1,297,912.50	1,038,330.00	1,359,058.60	1,038,330.00	1,297,912.50
Boluwaduro	489,359.02	479,763.75	527,740.12	928,575.00	777,217.27	1,505,220.07	1,392,862.50	1,114,290.00	1,458,481.80	1,114,290.00	1,392,862.50
Boripe	540,662.47	530,061.25	583,067.37	1,025,925.00	858,699.22	1,663,024.42	1,538,887.50	1,231,110.00	1,611,386.20	1,231,110.00	1,538,887.50
Ede North	523,785.30	513,515.00	564,866.50	993,900.00	831,894.30	1,611,111.90	1,490,850.00	1,192,680.00	1,561,085.60	1,192,680.00	1,490,850.00
Ede South	510,504.90	500,495.00	550,544.00	968,700.00	810,801.90	1,570,262.70	1,453,050.00	1,162,440.00	1,521,504.80	1,162,440.00	1,453,050.00
Egbedore	517,184.62	507,043.75	557,748.12	981,375.00	821,410.87	1,590,808.87	1,472,062.49	1,177,650.00	1,541,412.99	1,177,650.00	1,472,062.49
Ejigbo	511,374.45	501,347.50	551,482.25	970,350.00	812,182.95	1,572,937.35	1,455,525.00	1,164,420.00	1,524,096.40	1,164,420.00	1,455,525.00
Ife Central	545,998.35	535,292.50	588,821.75	1,036,050.00	867,173.85	1,679,437.04	1,554,074.99	1,243,260.00	1,627,289.19	1,243,260.00	1,554,074.99
Ife East	366,539.04	359,352.00	395,287.20	695,520.00	582,150.24	1,127,437.92	1,043,280.00	834,624.00	1,092,430.08	834,624.00	1,043,280.00
Ife North East LCDA	157,088.16	154,008.00	169,408.80	298,080.00	249,492.96	483,187.68	447,120.00	357,696.00	468,184.32	357,696.00	447,120.00
Ife North	605,839.20	593,960.00	653,356.00	1,149,600.00	962,215.20	1,863,501.60	1,724,400.00	1,379,520.00	1,805,638.40	1,379,520.00	1,724,400.00
Ife South	559,002.07	548,041.25	602,845.37	1,060,725.00	887,826.82	1,719,435.22	1,591,087.49	1,272,870.00	1,666,045.39	1,272,870.00	1,591,087.49
Ifedayo	444,340.05	435,627.50	479,190.25	843,150.00	705,716.55	1,366,746.15	1,264,725.00	1,011,780.00	1,324,307.60	1,011,780.00	1,264,725.00
Ifelodun	540,860.10	530,255.00	583,280.56	1,026,300.00	859,013.10	1,663,632.31	1,539,450.01	1,231,560.00	1,611,975.21	1,231,560.00	1,539,450.01
Ila	529,598.75	519,598.75	571,558.63	1,005,675.00	841,749.98	1,630,199.18	1,508,512.50	1,206,810.00	1,579,580.20	1,206,810.00	1,508,512.50
Ilesa East	511,532.55	501,502.50	551,652.75	970,649.99	812,434.05	1,573,423.64	1,455,974.99	1,164,779.99	1,524,567.59	1,164,779.99	1,455,974.99

Ilesa West	511,137.30	501,115.00	551,226.50	969,900.01	811,806.30	1,572,207.91	1,454,850.01	1,163,880.01	1,523,389.61	1,163,880.01	1,454,850.01
Irepodun	568,764.76	557,612.51	613,373.76	1,079,250.01	903,332.26	1,749,464.27	1,618,875.02	1,295,100.01	1,695,142.02	1,295,100.01	1,618,875.02
Irewole	528,370.20	518,010.00	569,811.00	1,002,600.01	839,176.20	1,625,214.61	1,503,900.01	1,203,120.01	1,574,750.41	1,203,120.01	1,503,900.01
Isokan	515,643.15	505,532.50	556,085.75	978,450.00	818,962.65	1,586,067.45	1,467,675.00	1,174,140.00	1,536,818.80	1,174,140.00	1,467,675.00
Iwo	567,539.48	556,411.25	612,052.38	1,076,925.01	901,386.23	1,745,695.44	1,615,387.51	1,292,310.01	1,691,490.21	1,292,310.01	1,615,387.51
Obokun	497,475.00	487,475.00	536,222.50	943,500.00	789,709.50	1,529,413.50	1,415,250.00	1,132,200.00	1,481,924.00	1,132,200.00	1,415,250.00
Odo-Otin	536,551.87	526,634.37	578,634.37	1,018,125.00	852,170.62	1,650,380.62	1,527,187.50	1,221,750.00	1,559,135.00	1,221,750.00	1,527,187.50
Ola-Oluwa	466,355.48	457,211.25	502,932.38	884,925.00	740,682.23	1,434,463.43	1,327,387.50	1,061,910.00	1,389,922.20	1,061,910.00	1,327,387.50
Olorunda	548,646.52	537,888.75	591,677.62	1,041,075.00	871,379.77	1,687,582.57	1,561,612.50	1,249,290.00	1,635,181.80	1,249,290.00	1,561,612.50
Oriade	548,448.90	537,695.00	591,695.00	1,040,699.99	871,065.89	1,686,974.69	1,561,049.99	1,248,839.99	1,634,592.79	1,248,839.99	1,561,049.99
Orolu	529,081.65	518,707.50	570,578.25	1,003,950.00	840,306.15	1,627,402.94	1,505,924.99	1,204,739.99	1,576,870.79	1,204,739.99	1,505,924.99
Osogbo	591,649.73	580,048.75	638,053.63	1,122,675.01	939,678.98	1,819,856.18	1,684,012.51	1,347,210.01	1,763,348.21	1,347,210.01	1,684,012.51
TOTAL	15,809,858.52	15,500,603.13	17,050,230.06	30,000,000.03	25,109,999.99	48,630,000.01	45,000,000.01	36,000,000.02	47,080,000.01	36,000,000.02	45,000,000.01

**JOINT
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LOCAL GOVERNMENT	PREPARATION OF 2025 BUDGET	ANNUAL CONFERENCE OF HLAs	2ND EDITION OF NULGE WEEK IN ABUJA	SENSITIZATION PROGRAMME ORGANIZED FOR YOUTH AGAINST DRUG ABUSE	AGM & CONFERENCE OF NIG. INSTITUTE OF ARCHITECTS	SPONSORSHIP OF 12 PERSONS FOR LOCAL GOVERNANCE TRAINING CONFERENCE	CONFERENCE FOR CHARTERED INSTITUTE OF STATISTIAN OF NIGERIA	ANNUAL CONFERENCE OF HLA IN ABUJA	NACOLGDA CONFERENCE FOR DIRECTORS & DEPUTY DIRECTOR OF AGRICULTURE & FOOD SECURITY	LOGISTICS & EXPENSES FOR PRESENTATION OF BUDGET	INSTALLATION OF SOLAR ENERFY SYSTEM
Atakumosa East	1,584,975.00	249,973.20	1,056,650.00	2,279,948.80	918,530.75	11,803,788.83	729,088.50	529,230.70	718,522.00	1,358,550.00	581,472.08
Atakumosa West	1,681,968.75	265,270.50	1,121,312.50	2,419,472.00	974,740.94	12,526,130.69	773,705.63	561,617.38	762,492.50	1,441,687.50	617,055.71
Ayedaade	2,014,687.50	317,745.00	1,343,125.00	2,898,080.00	1,167,559.38	15,003,987.99	926,756.25	672,713.75	913,325.00	1,726,875.00	739,118.62
Ayedire	1,514,231.25	238,815.90	1,009,487.50	2,178,185.60	877,533.06	11,276,938.70	696,546.37	505,609.02	686,451.50	1,297,912.50	555,518.66
Boluwaduro	1,625,006.25	256,286.70	1,083,337.50	2,337,532.80	941,729.81	12,101,913.69	747,502.87	542,597.32	736,669.50	1,392,862.50	596,158.15
Boripe	1,795,368.75	283,155.30	1,196,912.50	2,582,595.20	1,040,458.94	13,370,654.81	825,869.62	599,482.17	813,900.50	1,538,887.50	658,658.21
Ede North	1,739,325.00	274,316.40	1,159,550.00	2,501,977.60	1,007,980.25	12,953,280.02	800,089.50	580,768.90	788,494.00	1,490,850.00	638,097.71
Ede South	1,695,225.00	267,361.20	1,130,150.00	2,438,540.79	982,423.25	12,624,853.96	779,803.50	566,043.70	768,502.00	1,453,050.00	621,918.96
Egbedore	1,717,406.24	270,859.50	1,144,937.50	2,470,447.99	995,277.81	12,790,044.42	790,006.87	573,450.12	778,557.50	1,472,062.49	630,056.49
Ejigbo	1,698,112.50	267,816.60	1,132,075.00	2,442,694.39	984,096.62	12,646,358.05	781,131.75	567,007.85	769,811.00	1,455,525.00	622,978.28
Ife Central	1,813,087.49	285,949.80	1,208,725.00	2,608,083.19	1,050,727.37	13,502,611.67	834,020.25	605,398.55	821,933.00	1,554,074.99	665,158.60
Ife East	1,217,160.00	191,963.52	811,440.00	1,750,855.68	705,373.20	9,064,559.16	559,893.60	406,415.52	551,779.20	1,043,280.00	446,533.58
Ife North East LCDA	521,640.00	82,270.08	347,760.00	750,760.00	302,302.80	3,884,811.07	239,954.40	174,178.08	236,476.80	447,120.00	191,371.53
Ife North	2,011,800.00	317,289.60	1,341,200.00	2,893,926.60	1,165,886.00	14,982,483.90	925,428.00	671,749.60	912,016.00	1,724,400.00	738,059.29
Ife South	1,856,268.74	292,760.10	1,237,512.50	2,670,198.39	1,075,751.93	13,824,195.52	853,883.62	619,816.97	841,508.50	1,591,087.49	681,000.30
Ifedayo	1,475,512.00	232,709.40	983,675.00	2,122,489.60	855,094.62	10,988,588.45	678,735.75	492,680.65	668,899.00	1,264,725.00	541,314.10

Ifelodun	1,796,025.01	283,258.80	1,197,350.00	2,583,539.21	1,040,839.25	13,375,542.17	826,171.50	599,701.30	814,198.00	1,539,450.01	658,898.97
Ila	1,759,931.25	277,566.30	1,173,287.50	2,531,619.20	1,019,922.06	13,106,741.04	809,568.38	587,649.43	797,835.50	1,508,512.50	645,657.43
Ilesa East	1,698,637.49	267,899.40	1,132,424.99	2,443,449.59	984,400.87	12,650,267.84	781,373.25	567,183.15	770,049.00	1,455,974.99	623,170.89
Ilesa West	1,697,325.01	267,692.40	1,131,550.01	2,441,561.61	983,640.26	12,640,493.39	780,769.50	566,744.90	769,454.00	1,454,850.01	622,689.38
Irepodun	1,888,687.52	297,873.00	1,259,125.01	2,716,832.03	1,094,539.39	14,065,627.97	868,796.26	630,641.76	856,205.01	1,618,875.02	692,893.62
Irewole	1,754,550.01	276,717.60	1,169,700.01	2,523,878.41	1,016,803.51	13,066,665.29	807,093.00	585,852.60	795,396.00	1,503,900.01	643,683.24
Isokan	1,712,287.50	270,052.20	1,141,525.00	2,463,084.79	992,311.37	12,751,923.56	787,652.25	571,740.95	776,237.00	1,467,675.00	628,178.60
Iwo	1,884,618.76	297,231.30	1,256,412.51	2,710,979.22	1,092,181.44	14,035,326.69	866,924.63	629,283.18	854,360.51	1,615,387.51	691,400.93
Obokun	1,651,125.00	260,406.00	1,100,750.00	2,375,104.00	956,866.25	12,296,427.92	759,517.50	551,318.50	748,510.00	1,415,250.00	605,740.21
Odo-Otin	1,781,718.75	281,002.50	1,187,812.50	2,562,960.00	1,032,548.44	13,268,999.11	819,590.62	594,924.37	807,712.50	1,527,187.50	653,650.50
Ola-Oluwa	1,548,618.75	244,239.30	1,032,412.50	2,227,651.20	897,461.44	11,533,032.84	712,364.63	517,091.18	702,040.50	1,327,387.50	568,134.24
Olorunda	1,821,881.25	287,336.70	1,214,587.50	1,214,587.50	1,055,823.56	13,568,101.44	838,065.37	608,334.82	825,919.50	1,561,612.50	668,384.73
Oriade	1,821,224.99	287,233.20	1,214,149.99	2,619,788.78	1,055,443.24	13,563,214.04	837,763.49	608,115.70	825,621.99	1,561,049.99	668,143.96
Orolu	1,756,912.49	277,090.20	1,171,274.99	2,527,276.79	1,018,172.62	13,084,259.42	808,179.75	586,641.45	796,467.00	1,505,924.99	644,549.95
Osogbo	1,964,681.26	309,858.30	1,309,787.51	2,826,147.22	1,138,579.57	14,631,576.36	903,753.38	656,016.43	890,655.50	1,684,012.51	720,773.07
TOTAL	52,499,999.51	8,280,000.00	35,000,000.02	74,114,248.18	30,425,000.00	390,983,400.01	24,149,999.99	17,530,000.00	23,800,000.01	45,000,000.01	19,260,419.99

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LOCAL GOVERNMENT	XMAS PACKAGES FOR COUNCIL OF OBAs IN THE STATE	MONTHLY SENSITIZATION OF STAFF AGAINST MISSAPPROPRIATION OF FUND IN ALL LG	XMAS & NEW YEAR PACKAGES FOR THE PEOPLE IN THE LG	TRAINING OF POLITICAL OFFICE HOLDERS	DIGITALIZATION OF PRY SCH CERTIFICATE	NULGE MAY DAY 2024	SEMINAR FOR ARTISANS IN ALL LG	EPISODES OF COMMUNICATION PROG	REPAIR OF TRACTORS	LIFMIS OPERATIONAL COST
Atakumosa East	4,528,499.99	935,890.00	9,781,559.98	753,689.35	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,296,791.80	9,652,208.43
Atakumosa West	4,805,625.01	993,162.50	10,380,150.01	799,811.94	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,559,737.26	10,212,278.08
Ayedaade	5,756,250.00	1,189,625.00	12,433,500.01	958,026.79	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	5,461,721.96	12,133,491.20
Ayedire	4,326,374.99	894,117.50	9,344,969.99	720,049.19	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,105,008.87	9,243,713.80
Boluwaduro	4,642,875.00	959,527.50	10,028,610.00	772,725.06	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,405,314.62	9,883,360.31
Boripe	5,129,624.99	1,060,122.50	11,079,989.99	853,736.06	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,867,159.25	10,867,082.05
Ede North	4,969,499.99	1,027,030.00	10,734,119.98	827,086.00	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,715,227.32	10,543,469.43
Ede South	4,843,499.99	1,000,990.00	10,461,959.97	806,115.57	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,595,674.30	10,288,823.42
Egbedore	4,906,874.98	1,014,087.50	10,598,849.96	816,663.22	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,655,806.61	10,416,904.28
Ejigbo	4,851,749.99	1,002,695.00	10,479,779.98	807,488.64	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,603,502.19	10,305,386.73
Ife Central	5,180,249.99	1,070,585.00	11,189,339.96	862,161.70	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,915,193.92	10,969,285.21
Ife East	3,477,600.01	718,704.00	7,511,616.01	578,785.49	2,333,333.33	816,666.67	1,120,000.00	1,633,333.33	3,299,662.85	7,378,306.57
Ife North East LCDA	1,490,400.00	308,016.00	3,219,264.01	248,050.92	1,000,000.00	350,000.00	480,000.00	700,000.00	1,414,141.23	3,162,098.40
Ife North	5,748,000.00	1,187,920.00	12,415,680.01	956,653.72	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	5,453,894.08	12,116,708.01
Ife South	5,303,624.98	1,096,082.50	11,455,829.96	882,695.30	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	5,032,256.23	11,218,626.09
Ifedayo	4,215,750.00	871,255.00	9,106,020.00	701,637.60	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,000,044.65	9,020,030.75
Ifelodun	5,131,500.02	1,060,510.00	11,084,040.04	854,048.12	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,868,938.34	10,870,761.54
Ila	5,028,375.01	1,039,197.50	10,861,290.01	836,884.77	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,771,089.89	10,662,345.89

Ilesa East	4,853,249.97	1,003,004.99	10,483,019.94	807,738.28	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,604,925.41	10,308,418.20
Ilesa West	4,849,500.03	1,002,230.01	10,474,920.06	807,114.17	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,601,367.34	10,300,839.55
Irepodun	5,396,250.06	1,115,225.01	11,655,900.12	898,111.12	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	5,120,141.99	11,405,821.37
Irewole	5,013,000.03	1,036,020.01	10,828,080.05	834,325.88	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,756,501.59	10,631,273.05
Isokan	4,892,249.99	1,011,065.00	10,567,259.98	814,229.15	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,641,929.94	10,387,237.23
Iwo	5,384,625.03	1,112,822.51	11,630,790.07	896,176.34	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	5,109,111.79	11,382,327.19
Obokun	4,717,500.00	974,950.00	10,189,800.00	785,145.08	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,476,121.31	10,034,067.50
Odo-Otin	5,090,624.99	1,052,062.50	10,995,749.98	847,245.19	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,830,154.75	10,788,153.11
Ola-Oluwa	4,424,625.00	914,422.50	9,557,190.00	736,401.18	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,198,231.75	9,442,167.13
Olorunda	5,205,375.00	1,075,777.50	11,243,610.00	866,343.31	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,939,033.38	11,020,062.87
Oriade	5,203,499.96	1,075,389.99	11,239,559.92	866,031.25	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,937,254.28	11,016,273.42
Orolu	5,019,749.98	1,037,415.00	10,842,659.95	835,449.29	3,333,333.33	1,166,666.67	1,600,000.00	2,333,333.33	4,762,906.17	10,644,914.71
Osogbo	5,613,375.03	1,160,097.51	12,124,890.06	934,247.76	3,333,333.43	1,166,666.67	1,600,000.00	2,333,333.43	5,326,157.41	11,844,630.93
TOTAL	150,000,000.01	31,000,000.03	324,000,000.00	24,964,867.44	100,000,000.00	35,000,000.10	48,000,000.00	70,000,000.00	142,325,002.48	318,151,066.45

JOINT PROGRAMME ANALYSIS JAN-DEC 2024

LOCAL GOVERNMENT	LOCAL GOVT MONITORING & SPECIAL SERVICES	WORKSHOP FOR DIRECTORS IN ALL LGs	CUSTOMISED BEDSPREAD FOR THE MATERNITY & HEALTH CENTERS IN ALL LG	SEMINAR FOR THE ARTISAN IN THE STATE	SPONSORING OF CONGRATULATORY MESSAGE FOR TWO YEARS	PRINTING OF OFFICIAL DOCUMENTS FOR ADMINISTRATIVE USE IN THE LG	WORKSHOP & TRAINING FOR REVENUE GENERATION IN THE LG	WORKSHOP & TRAINING FOR PERSONS WITH DISSABILITIES	OSUN STATE COMMUNITY SAFETY & SECURITY SUMMIT	MONTHLY SENSITIZATION OF STAFF AGAINST MISSAPPEROPRIATION OF FUND IN ALL LG
Atakumosa East	1,000,000.00	1,944,133.33	1,372,135.50	603,800.00	21,264.02	9,056,999.98	1,637,807.50	306,277.55	452,850.00	1,446,120.00
Atakumosa West	1,000,000.00	1,944,133.33	1,456,104.38	640,750.00	22,565.29	9,611,250.01	1,738,034.38	325,020.44	480,562.50	1,537,800.00
Ayedaade	1,000,000.00	1,944,133.33	1,744,143.75	767,500.00	27,029.05	11,512,500.01	2,081,843.75	380,314.38	575,625.00	1,842,000.00
Ayedire	1,000,000.00	1,944,133.33	1,310,891.62	576,850.00	20,314.93	8,652,749.99	1,564,705.62	292,607.16	432,637.50	1,384,440.00
Boluwaduro	1,000,000.00	1,944,133.33	1,406,791.12	619,050.00	21,801.08	9,285,750.00	1,679,173.12	314,013.11	464,287.50	1,485,720.00
Boripe	1,000,000.00	1,944,133.33	1,554,276.37	683,950.00	24,086.67	10,259,249.99	1,855,214.37	346,933.64	512,962.50	1,641,480.00
Ede North	1,000,000.00	1,944,133.33	1,505,758.50	662,600.00	23,334.76	9,938,999.98	1,797,302.50	336,103.85	496,950.00	1,590,240.00
Ede South	1,000,000.00	1,944,133.33	1,467,580.50	645,800.00	22,743.14	9,686,999.98	1,751,732.50	327,582.05	484,350.00	1,549,920.00
Egbedore	1,000,000.00	1,944,133.33	1,486,783.12	654,250.00	23,040.72	9,813,749.96	1,774,653.12	331,868.31	490,687.50	1,570,199.99
Ejigbo	1,000,000.00	1,944,133.33	1,470,080.25	646,900.00	22,781.88	9,703,499.98	1,754,716.25	328,140.02	485,175.00	1,552,560.00
Ife Central	1,000,000.00	1,944,133.33	1,569,615.74	690,700.00	24,324.38	10,360,499.96	1,873,523.74	350,357.57	518,025.00	1,657,679.99
Ife East	700,000.00	1,360,893.33	1,053,712.80	463,680.00	16,329.42	6,955,200.01	1,257,732.00	235,201.68	347,760.00	1,112,832.00
Ife North East LCDA	300,000.00	583,240.00	451,591.20	198,720.00	6,998.32	2,980,800.01	539,028.00	100,800.72	149,040.00	476,928.00
Ife North	1,000,000.00	1,944,133.33	1,741,644.00	766,400.00	26,990.31	11,496,000.01	2,078,860.00	388,756.40	574,800.00	1,839,360.00
Ife South	1,000,000.00	1,944,133.33	1,606,998.37	707,150.00	24,903.70	10,607,249.96	1,918,144.37	358,701.84	530,362.50	1,697,159.99
Ifedayo	1,000,000.00	1,944,133.33	1,277,372.25	562,100.00	19,795.48	8,431,500.00	1,524,696.25	285,125.22	421,575.00	1,349,040.00
Ifelodun	1,000,000.00	1,944,133.33	1,554,844.51	684,200.00	24,095.47	10,263,000.04	1,855,892.51	347,060.45	513,150.00	1,642,080.01
Ila	1,000,000.00	1,944,133.33	1,523,597.63	670,450.00	23,611.24	10,056,750.01	1,818,595.63	340,085.76	502,837.50	1,609,080.00

Ilesa East	1,000,000.00	1,944,133.33	1,470,534.74	647,100.00	22,788.92	9,706,499.95	1,755,258.74	328,241.47	485,325.00	1,553,039.99
Ilesa West	1,000,000.00	1,944,133.33	1,469,398.51	646,600.00	22,771.31	9,699,000.06	1,753,902.51	327,987.85	484,950.00	1,551,840.01
Irepodun	1,000,000.00	1,944,133.33	1,635,063.77	719,500.01	25,338.63	10,792,500.12	1,951,643.77	364,966.38	539,625.01	1,726,800.02
Irewole	1,000,000.00	1,944,133.33	1,518,939.01	668,400.00	23,539.64	10,026,000.05	1,813,035.01	339,045.90	501,300.00	1,604,160.01
Isokan	1,000,000.00	1,944,133.33	1,482,351.75	652,300.00	22,972.05	9,784,499.98	1,769,363.75	330,879.17	489,225.00	1,565,520.00
Iwo	1,000,000.00	1,944,133.33	1,631,541.39	717,950.00	25,284.05	10,769,250.07	1,947,439.39	364,180.14	538,462.50	1,723,080.01
Obokun	1,000,000.00	1,944,133.33	1,429,402.50	629,000.00	22,151.49	9,435,000.00	1,706,162.50	319,060.25	471,750.00	1,509,600.00
Odo-Otin	1,000,000.00	1,944,133.33	1,542,459.37	678,750.00	23,903.54	10,181,249.98	1,841,109.37	344,295.94	509,062.50	1,629,000.00
Ola-Oluwa	1,000,000.00	1,944,133.33	1,340,661.38	589,950.00	20,776.27	8,849,250.00	1,600,239.38	299,252.14	442,462.50	1,415,880.00
Olorunda	1,000,000.00	1,944,133.33	1,577,228.62	694,050.00	24,442.36	10,410,750.00	1,882,610.62	352,056.86	520,537.50	1,665,720.00
Oriade	1,000,000.00	1,944,133.33	1,576,660.49	693,799.99	24,433.55	10,406,999.92	1,881,932.49	351,930.05	520,350.00	1,665,119.99
Orolu	1,000,000.00	1,944,133.33	1,520,984.24	669,300.00	23,570.74	10,039,499.95	1,815,476.24	339,502.42	501,975.00	1,606,319.99
Osogbo	1,000,000.00	1,944,133.33	1,700,852.63	748,450.00	26,358.16	11,226,750.06	2,030,170.64	379,651.26	561,337.50	1,796,280.01
TOTAL	30,000,000.00	58,323,999.90	45,450,000.01	20,000,000.00	704,340.57	300,000,000.02	54,250,000.02	10,135,999.98	15,000,000.01	47,997,000.01

**JOINT
PROGRAMME
ANALYSIS JAN-
DEC 2024**

LOCAL GOVERNMENT	SENSITIZATION FOR THE YOUTHS AGAINST DRUG ABUSE IN THE LG	SEMINAR ORGANIZED FOR THE PEOPLE ON THEIR PREVENTIVE MEASURES DURING THE DRY SEASON	FIRST PAYMENT OF DIGITALIZATION OF IMOLE PROJECTS @ OKE-FIA & OTHERS STRATEGIC PLACES	WORKSHOP FOR SENIOR CARRIER OFFICERS IN THE LG	HOLDING OF SOUTH WEST STAKEHOLDER DELEGATE MEETING	CLEARING OF REFUSE SITES IN ALL LG	TOTAL
Atakumosa East	1,449,120.00	3,018,999.99	11,049,539.98	2,032,813.46	754,750.00	614,366.50	1,037,967,920.42
Atakumosa West	1,537,800.00	3,203,750.00	11,725,725.01	2,157,213.03	800,937.50	651,963.13	1,067,375,436.54
Ayedaade	1,842,000.00	3,837,500.00	14,045,250.01	2,583,942.25	959,375.00	780,931.25	1,161,566,407.04
Ayedire	1,384,440.00	2,884,250.00	10,556,354.98	1,942,080.89	721,062.50	586,944.87	1,009,857,659.10
Boluwaduro	1,485,720.00	3,095,250.00	11,328,615.00	2,084,155.63	773,812.50	629,883.27	1,043,440,082.42
Boripe	1,641,480.00	3,419,750.00	12,516,284.99	2,302,654.46	854,937.50	695,919.12	1,095,086,983.54
Ede North	1,590,240.00	3,312,999.99	12,125,579.98	2,230,775.42	828,250.00	674,195.00	1,078,096,823.35
Ede South	1,549,920.00	3,228,999.00	11,618,139.97	2,174,214.85	807,250.00	657,101.50	1,064,527,516.29
Egbedore	1,570,199.99	3,271,249.99	11,972,774.95	2,202,663.47	817,812.50	665,699.37	1,072,451,959.24
Ejigbo	1,552,560.00	3,234,499.99	11,838,269.97	2,177,918.23	808,625.00	658,220.75	1,065,602,779.16
Ife Central	1,657,679.99	3,453,499.99	12,639,809.95	2,325,379.68	863,375.00	702,787.25	1,100,458,468.29
Ife East	1,112,832.00	2,318,400.00	8,485,344.02	1,561,071.46	579,600.00	471,794.40	754,556,367.01
Ife North East LCDA	476,928.00	993,600.00	3,636,576.01	669,030.63	248,400.00	202,197.60	323,381,660.43
Ife North	1,839,360.00	3,832,000.00	14,025,120.01	2,580,238.88	958,000.00	779,812.00	1,160,699,925.98
Ife South	1,697,159.99	3,535,749.99	12,940,844.95	2,380,761.90	883,937.50	719,525.12	1,113,549,246.81
Ifedayo	1,349,040.00	2,810,500.00	10,286,429.99	1,892,422.07	702,625.00	571,936.75	998,119,617.45

Ifelodun	1,642,080.01	3,421,000.01	12,520,860.05	2,303,496.15	855,250.00	696,173.50	1,085,285,824.35
Ila	1,609,080.00	3,352,250.00	12,269,235.02	2,257,204.02	838,062.50	682,182.88	1,084,343,290.77
Ilesa East	1,553,039.99	3,235,499.98	11,841,929.93	2,178,591.56	808,875.00	658,424.25	1,072,428,602.40
Ilesa West	1,551,840.01	3,233,000.02	11,832,780.07	2,176,908.23	808,250.00	657,915.50	1,072,030,712.20
Irepodun	1,726,800.02	3,597,500.04	13,166,850.14	2,422,340.68	899,375.01	732,091.26	1,123,377,286.35
Irewole	1,604,160.01	3,342,000.02	12,231,720.06	2,250,302.29	835,500.00	680,097.00	1,082,712,311.72
Isokan	1,565,520.00	3,261,499.99	11,937,089.97	2,196,098.41	815,375.00	663,715.25	1,069,900,056.03
Iwo	1,723,080.01	3,589,750.02	13,138,485.08	2,417,122.28	897,437.51	730,514.13	1,122,143,806.23
Obokun	1,509,600.00	3,145,000.00	11,510,699.99	2,117,654.30	786,250.00	640,007.50	1,058,015,020.18
Odo-Otin	1,629,000.00	3,393,749.99	12,421,124.98	2,285,147.62	848,437.50	690,628.12	1,090,909,357.91
Ola-Oluwa	1,415,880.00	2,949,750.00	10,796,085.00	1,986,184.67	737,437.50	600,274.13	1,020,283,425.34
Olorunda	1,665,720.00	3,470,250.00	12,701,115.00	2,336,658.13	867,562.50	706,195.87	1,101,718,228.15
Oriade	1,665,119.99	3,468,999.97	12,696,539.90	2,335,816.44	867,249.99	705,941.49	1,109,592,318.57
Orolu	1,606,319.99	3,346,499.98	12,248,189.94	2,253,332.30	836,625.00	681,012.75	1,083,428,518.77
Osogbo	1,796,280.01	3,742,250.02	13,696,635.07	2,519,806.63	935,562.50	761,547.88	1,146,415,462.85
TOTAL	48,000,000.01	99,999,998.98	365,799,999.97	67,334,000.02	25,000,000.01	20,349,999.39	32,469,323,074.89

NOTE 5

OTHER DEDUCTION JAN-DEC 2024

LOCAL GOVERNMENT	O'MEAL	BANK CHARGES	RUNNING COST TO JAAC SECRETARIAT	CONSULTANCY FEE	FEEDING OF SPECIAL SCH	SAL. PERSON WITH SPECIAL NEEDS	TOTAL OTHER DEDUCTION
Atakumosa East	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,009,070.44	74,365.72	34,536,426.52
Atakumosa West	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,096,585.65	74,365.72	34,623,941.73
Ayedaade	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,396,790.04	74,365.72	34,924,146.12
Ayedire	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	2,945,239.83	74,365.72	34,472,595.91
Boluwaduro	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,045,189.71	74,365.72	34,572,545.79
Boripe	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,198,903.83	74,365.72	34,726,259.91
Ede North	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,148,336.86	74,365.72	34,675,692.94
Ede South	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,108,546.45	74,365.72	34,635,902.53
Egbedore	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,128,560.07	74,365.72	34,655,916.15
Ejigbo	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,111,151.77	74,365.72	34,638,507.85
Ife Central	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,214,891.04	74,365.72	34,742,247.12
Ife East	16,716,502.00	1,575,565.31	583,333.35	3,150,692.64	2,203,504.22	52,056.00	24,281,653.52
Ife North East LCDA	7,160,358.00	675,242.26	250,000.00	1,350,296.82	944,358.95	22,309.72	10,402,565.75
Ife North	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,394,184.72	74,365.72	34,921,540.80
Ife South	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,253,852.48	74,365.72	34,781,208.56
Ifedayo	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	2,910,304.97	74,365.72	34,437,661.05
Ifelodun	23,867,860.00	2,250,807.17	833,333.33	4,500,989.46	3,199,495.96	74,365.72	34,726,851.64
Ila	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,166,929.40	74,365.72	34,694,285.48
Ilesa East	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,111,625.46	74,365.72	34,638,981.54

Ilesa West	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,110,441.24	74,365.72	34,637,797.32
Irepodun	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,283,103.19	74,365.72	34,810,459.27
Irewole	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,162,074.03	74,365.72	34,689,430.11
Isokan	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,123,941.55	74,365.72	34,651,297.63
Iwo	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,279,432.04	74,365.72	34,806,788.12
Obokun	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,068,756.05	74,365.72	34,596,112.13
Odo-Otin	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,186,587.75	74,365.72	34,713,943.83
Ola-Oluwa	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	2,976,267.04	74,365.72	34,503,623.12
Olorunda	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,222,825.44	74,365.72	34,750,181.52
Oriade	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,222,233.31	74,365.72	34,749,589.39
Orolu	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,164,205.64	74,365.72	34,691,561.72
Osogbo	23,867,860.00	2,250,807.57	833,333.33	4,500,989.46	3,351,670.68	74,365.72	34,879,026.76
TOTAL	<u>716,044,800.00</u>	<u>67,524,226.70</u>	<u>25,000,000.01</u>	<u>135,029,683.80</u>	<u>94,739,059.81</u>	<u>2,230,971.60</u>	<u>1,040,568,741.92</u>

NOTE 6
LOAN REPAYMENT

LOCAL GOVERNMENT	Repayment on 10km Road	INTERVENTION	ENVIRONMENTAL	Water Projects	LOAN REPAYMENT	TOTAL
Atakumosa East	25,962,547.95	8,986,841.60	4,857,608.40	-	-	39,806,997.95
Atakumosa West	31,809,014.01	6,078,670.50	4,857,608.40	-	-	42,745,292.91
Ayedaade	27,885,706.83	71,226,789.80	4,857,608.40	-	-	103,970,105.03
Ayedire	20,618,178.93	10,493,825.50	4,857,608.40	-	-	35,969,612.83
Boluwaduro	27,933,267.33	4,922,312.90	4,857,608.40	-	-	37,713,188.63
Boripe	22,388,477.67	25,360,303.80	4,857,608.40	-	-	52,606,389.87
Ede North	27,282,167.82	3,692,355.80	4,857,608.40	-	-	35,832,132.02
Ede South	30,491,874.45	15,854,830.60	4,857,608.40	-	-	51,204,313.45
Egbedore	36,335,169.00	36,020,308.40	4,857,608.40	-	-	77,213,085.80
Ejigbo	32,473,352.43	16,094,384.90	4,857,608.40	-	-	53,425,345.73
Ife Central	29,708,772.03	25,932,497.70	4,857,608.40	-	-	60,498,878.13
Ife East	25,693,755.21	13,867,041.10	3,400,325.90	-	-	42,961,122.21
Ife North East LCDA	8,328,422.79	11,461,498.00	1,457,283.60	-	5,000,000.00	26,247,204.39
Ife North	20,859,039.99	31,382,661.90	4,857,608.40	-	-	57,099,310.29
Ife South	21,943,083.69	21,118,432.50	4,857,608.40	-	-	47,919,124.59
Ifedayo	26,140,794.21	5,671,046.60	4,857,608.40	-	-	36,669,449.21
Ifelodun	19,555,460.28	3,981,960.10	4,857,608.40	-	-	28,395,028.78
Ila	31,019,920.92	15,908,815.80	4,857,608.40	-	-	51,786,345.12
Ilesa East	30,871,264.68	28,286,315.20	4,857,608.40	-	-	64,015,188.28
Ilesa West	31,916,694.87	11,211,402.70	4,857,608.40	2,917,092.31	-	50,902,798.28

Irepodun	29,403,265.95	3,518,468.90	4,857,608.40	-	8,000,000.00	45,779,343.25
Irewole	26,667,283.68	24,722,403.10	4,857,608.40	-	-	56,247,295.18
Isokan	34,123,522.14	8,714,891.10	4,857,608.40	-	-	47,696,021.64
Iwo	31,917,198.06	55,019,282.90	4,857,608.40	-	-	91,794,089.36
Obokun	23,140,336.05	22,182,969.70	4,857,608.40	-	-	50,180,914.15
Odo-Otin	23,697,083.61	1,476,364.40	4,857,608.40	-	-	30,031,056.41
Ola-Oluwa	26,655,138.72	11,348,533.50	4,857,608.40	-	-	42,861,280.62
Olorunda	26,864,568.54	16,915,727.70	4,857,608.40	-	-	48,637,904.64
Oriade	24,466,271.64	28,967,397.90	4,857,608.40	-	-	58,291,277.94
Orolu	27,612,913.86	7,171,181.40	4,857,608.40	-	-	39,641,703.66
Osogbo	27,374,192.79	55,802,540.50	4,857,608.40	-	-	88,034,341.69
TOTAL	<u>831,138,740.13</u>	<u>603,392,056.50</u>	<u>145,728,253.10</u>	<u>2,917,092.31</u>	<u>13,000,000.00</u>	<u>1,596,176,142.04</u>

NOTE 1	
Cash & Cash Equivalents	
ATAKUMOSA EAST	150,575,437.65
ATAKUMOSA WEST	174,808,276.63
AYEDAADE	193,223,382.27
AYEDIRE	156,246,152.53
BOLUWADURO	153,319,964.20
BORIFE	163,485,637.70
EDE NORTH	358,819,824.92
EDE SOUTH	158,471,009.79
EGBEDORE	191,483,075.67
EJIGBO	162,544,522.49
IFE CENTRAL	246,814,726.84
IFE EAST	189,016,679.20
IFE NORTH	188,432,073.20
IFE SOUTH	182,779,048.54
IFEDAYO	193,587,584.03
IFELODUN	166,090,841.07
ILA	253,828,195.66
ILESA EAST	161,428,735.48
ILESA WEST	255,406,326.26
IREPODUN	287,034,329.98
IREWOLE	164,472,716.81
ISOKAN	160,636,674.86
IWO	188,123,383.85
OBOKUN	179,146,568.89
ODO-OTIN	69,309,217.81
OLA-OLUWA	79,237,522.75
OLORUNDA	100,799,264.66
ORIADE	274,197,193.39
OROLU	73,027,987.16
OSOGBO	65,947,304.67
	5,342,293,658.95

NOTE 2	
Receivables	
ATAKUMOSA EAST	340,309,695.35
ATAKUMOSA WEST	340,309,695.35
AYEDAADE	340,309,695.35
AYEDIRE	340,309,695.35
BOLUWADURO	340,309,695.35
BORIPÉ	340,336,538.78
EDE NORTH	340,309,695.35
EDE SOUTH	352,951,112.90
EGBEDORE	340,937,876.66
EJIGBO	354,278,688.90
IFE CENTRAL	340,309,695.35
IFE EAST	340,309,695.36
IFE NORTH	340,309,695.35
IFE SOUTH	340,309,695.35
IFEDAYO	340,309,695.35
IFELODUN	340,309,695.35
ILA	340,309,695.35
ILESA EAST	340,309,695.35
ILESA WEST	340,309,695.35
IREPODUN	348,873,249.85
IREWOLE	340,309,695.35
ISOKAN	340,309,695.35
IWO	340,309,695.35
OBOKUN	340,309,695.35
ODO-OTIN	340,309,695.35
OLA-OLUWA	340,309,695.35
OLORUNDA	340,309,695.35
ORIADE	340,309,695.35
OROLU	348,064,609.26
OSOGBO	382,558,440.28
	10,324,428,656.62

NOTE 3	
Prepayment/Advance	
ATAKUMOSA EAST	1,050,000.00
ATAKUMOSA WEST	2,900,000.00
AYEDAADE	3,100,000.00
AYEDIRE	2,820,000.00
BOLUWADURO	2,950,000.00
BORIFE	4,492,440.00
EDE NORTH	5,300,000.00
EDE SOUTH	4,150,000.00
EGBEDORE	7,700,000.00
EJIGBO	4,450,000.00
IFE CENTRAL	1,250,000.00
IFE EAST	1,800,000.00
IFE NORTH	5,700,000.00
IFE SOUTH	1,200,000.00
IFEDAYO	1,700,000.00
IFELODUN	4,120,000.00
ILA	2,650,000.00
ILESA EAST	2,300,000.00
ILESA WEST	4,070,000.00
IREPODUN	24,515,465.96
IREWOLE	4,300,000.00
ISOKAN	2,000,000.00
IWO	2,350,000.00
OBOKUN	4,159,964.00
ODO-OTIN	2,450,000.00
OLA-OLUWA	640,000.00
OLORUNDA	4,750,000.00
ORIADE	2,450,000.00
OROLU	3,300,000.00
OSOGBO	5,650,00.00
	120,267,869.96

NOTE 4 INVENTORIES	
ATAKUMOSA EAST	204,830.00
ATAKUMOSA WEST	310,880.00
AYEDAADE	23,750.00
AYEDIRE	91,600.00
BOLUWADURO	80,631.82
BORIBE	3,550,222.15
EDE NORTH	452,630.00
EDE SOUTH	98,950.00
EGBEDORE	98,950.00
EJIGBO	751,050.00
IFE CENTRAL	209,460.00
IFE EAST	504,622.50
IFE NORTH	110,300.00
IFE SOUTH	4,303,000.28
IFEDAYO	291,000.00
IFELODUN	399,430.00
ILA	47,500.00
ILESA EAST	330,701.00
ILESA WEST	87,133.00
IREPODUN	77,220.00
IREWOLE	494,026.42
ISOKAN	162,764.00
IWO	112,350.00
OBOKUN	887,250.00
ODO-OTIN	232,383.00
OLA-OLUWA	75,412.99
OLORUNDA	337,350.00
ORIADE	102,284.00
OROLU	1,267,140.00
OSOGBO	952,357.00
	16,632,829.16

NOTE 5 INVESTMENTS	
ATAKUMOSA EAST	51,257,085.33
ATAKUMOSA WEST	60,057,085.33
AYEDAADE	62,783,868.33
AYEDIRE	96,367,804.05
BOLUWADURO	67,587,416.92
BORIBE	74,247,170.41
EDE NORTH	101,816,108.08
EDE SOUTH	75,145,184.33
EGBEDORE	74,662,628.33
EJIGBO	60,524,198.39
IFE CENTRAL	51,257,85.33
IFE EAST	68,689,584.43
IFE NORTH	51,257,085.54
IFE SOUTH	54,007,083.33
IFEDAYO	51,257,085.33
IFELODUN	51,237,237.71
ILA	65,195,217.38
ILESA EAST	117,770,641.73
ILESA WEST	51,257,085.33
IREPODUN	64,271,031.03
IREWOLE	51,263,085.34
ISOKAN	52,422,176.52
IWO	53,671,541.33
OBOKUN	66,592,319.83
ODO-OTIN	122,125,027.33
OLA-OLUWA	51,342,085.33
OLORUNDA	51,412,789.03
ORIADE	51,424,065.11
OROLU	55,833,085.83
OSOGBO	292,455,121.46
	2,199,188,984.97

NOTE 6	
PPE	
ATAKUMOSA EAST	1,359,149,351.65
ATAKUMOSA WEST	1,730,565,650.92
AYEDAADE	3,636,267,074.51
AYEDIRE	1,515,047,684.91
BOLUWADURO	1,337,429,678.47
BORIPE	1,905,507,962.67
EDE NORTH	8,275,894,144.77
EDE SOUTH	5,572,681,828.58
EGBEDORE	7,408,880,776.09
EJIGBO	2,034,862,539.53
IFE CENTRAL	6,031,132,522.82
IFE EAST	2,886,986,642.93
IFE NORTH	1,526,709,876.05
IFE SOUTH	3,931,999,210.50
IFEDAYO	986,666,254.97
IFELODUN	1,200,473,954.4
ILA	2,079,307,912.05
ILESA EAST	1,706,565,496.69
ILESA WEST	2,905,638,685.09
IREPODUN	2,172,636,161.29
IREWOLE	3,423,167,265.58
ISOKAN	2,098,494,985.48
IWO	4,156,327,457.14
OBOKUN	2,414,516,387.16
ODO-OTIN	1,213,002,957.84
OLA-OLUWA	1,326,063,402.40
OLORUNDA	2,188,387,115.18
ORIADE	4,441,531,846.31
OROLU	1,508,700,958.32
OSOGBO	3,006,696,868.53
	85,981,292,652.82

NOTE 7	
INVESTMENT PROPERTY	
ATAKUMOSA EAST	60,931,023.93
ATAKUMOSA WEST	60,3896,483.21
AYEDAADE	627,107,267.57
AYEDIRE	229,144,454.12
BOLUWADURO	17,464,732.88
BORIBE	52,409,280.65
EDE NORTH	191,699,250.46
EDE SOUTH	1,171,673,014.94
EGBEDORE	149,537,504.67
EJIGBO	122,260,485.22
IFE CENTRAL	321,504,650.39
IFE EAST	328,865,880.80
IFE NORTH	197,692,389.84
IFE SOUTH	209,796,220.35
IFEDAYO	72,762,586.65
IFELODUN	18,720,082.51
ILA	196,760,349.79
ILESA EAST	505,894,003.25
ILESA WEST	282,687,273.86
IREPODUN	239,971,286.31
IREWOLE	29,484,204.57
ISOKAN	244,256,501.55
IWO	720,766,835.79
OBOKUN	51,312,057.77
ODO-OTIN	73,870,819.75
OLA-OLUWA	63,076,979.64
OLORUNDA	657,807,492.21
ORIADE	35,723,912.38
OROLU	70,450,474.57
OSOGBO	52,875,070.16
	7,056,902,569.71

NOTE 8 BIOLOGICAL ASSETS	
ATAKUMOSA EAST	19,321,335.17
ATAKUMOSA WEST	8,055,450.0
AYEDAADE	8,60,230.00
AYEDIRE	48,488,188.74
BOLUWADURO	2,300,000.00
BORIBE	831,600.00
EDE NORTH	508,800.00
EDE SOUTH	-
EGBEDORE	3,614,982.75
EJIGBO	1,699,820.80
IFE CENTRAL	-
IFE EAST	-
IFE NORTH	164,419.20
IFE SOUTH	2,475,000.00
IFEDAYO	1,990,868.35
IFELODUN	-
ILA	6,183,890.00
ILESA EAST	4,276,052.00
ILESA WEST	17,685,342.59
IREPODUN	20,753,091.52
IREWOLE	13,912,695.03
ISOKAN	22,178,146.65
IWO	6,462,014.89
OBOKUN	-
ODO-OTIN	2,461,800.33
OLA-OLUWA	43,299,169.95
OLORUNDA	-
ORIADE	12,180,000.00
OROLU	8,177,400.00
OSOGBO	-
	255,620,297.97

NOTE 9	
ASSETS UNDER CONSTRUCTION	
ATAKUMOSA EAST	1,181,113,163.14
ATAKUMOSA WEST	1,166,327,819.94
AYEDAADE	1,239,100,691.92
AYEDIRE	1,129,844,575.77
BOLUWADURO	1,159,468,874.13
BORIBE	1,207,785,130.81
EDE NORTH	1,178,872,886.01
EDE SOUTH	1,198,758,302.62
EGBEDORE	1,175,078,774.74
EJIGBO	1,179,604,810.14
IFE CENTRAL	1,195,006,358.21
IFE EAST	1,178,758,058.31
IFE NORTH	1,238,469,132.40
IFE SOUTH	1,244,451,042.56
IFEDAYO	1,121,171,319.25
IFELODUN	1,181,274,419.01
ILA	1,183,379,924.99
ILESA EAST	1,264,561,590.34
ILESA WEST	1,264,126,369.61
IREPODUN	1,211,541,738.56
IREWOLE	1,186,702,929.27
ISOKAN	1,172,959,192.88
IWO	1,210,651,812.13
OBOKUN	1,159,571,616.23
ODO-OTIN	1,188,145,326.80
OLA-OLUWA	1,137,161,256.28
OLORUNDA	1,301,849,595.23
ORIADE	1,207,603,506.01
OROLU	1,225,719,655.00
OSOGBO	1,268,163,232.06
	35,951,223,105.34

NOTE 11	
UNREMITTED DEDUCTION	
ATAKUMOSA EAST	171,235,284.63
ATAKUMOSA WEST	41,039,518.45
AYEDAADE	51,602,834.80
AYEDIRE	260,357,224.19
BOLUWADURO	175,153,872.52
BORIPÉ	123,387,557.09
EDE NORTH	52,161,934.67
EDE SOUTH	183,215,009.87
EGBEDORE	162,037,970.40
EJIGBO	(148,721,537.02)
IFE CENTRAL	95,765,331.39
IFE EAST	110,614,959.21
IFE NORTH	163,325,103.01
IFE SOUTH	127,330,425.33
IFEDAYO	36,781,063.59
IFELODUN	338,372,566.65
ILA	234,831,346.51
ILESA EAST	102,197,813.58
ILESA WEST	27,560,052.26
IREPODUN	247,139,253.15
IREWOLE	183,636,516.92
ISOKAN	27,990,035.04
IWO	509,002,927.58
OBOKUN	101,904,919.57
ODO-OTIN	154,097,767.26
OLA-OLUWA	68,439,182.82
OLORUNDA	101,022,352.60
ORIADE	70,972,817.33
OROLU	107,170,032.71
OSOGBO	96,125,310.92
	3,975,729,447.03

NOTE 12 PAYABLES	
ATAKUMOSA EAST	485,017,310.12
ATAKUMOSA WEST	958,513,502.80
AYEDAADE	902,931,162.12
AYEDIRE	700,077,879.56
BOLUWADURO	467,380,771.21
BORIBE	511,977,841.13
EDE NORTH	662,078,849.98
EDE SOUTH	730,017,513.22
EGBEDORE	561,794,822.12
EJIGBO	1,065,390,466.78
IFE CENTRAL	914,165,368.10
IFE EAST	636,117,418.88
IFE NORTH	741,572,643.59
IFE SOUTH	580,459,098.45
IFEDAYO	460,721,398.29
IFELODUN	851,576,417.47
ILA	836,992,307.69
ILESA EAST	499,110,055.09
ILESA WEST	487,161,119.57
IREPODUN	1,146,420,196.61
IREWOLE	736,616,268.60
ISOKAN	664,228,524.24
IWO	681,990,135.32
OBOKUN	949,390,889.50
ODO-OTIN	579,092,845.50
OLA-OLUWA	652,390,745.76
OLORUNDA	566,874,880.68
ORIADE	584,118,795.65
OROLU	488,030,568.93
OSOGBO	672,674,446.21
	20,774,884,243.17

NOTE 13	
SHORT TERM PROVISION	
ATAKUMOSA EAST	-
ATAKUMOSA WEST	-
AYEDAADE	17,000,000.00
AYEDIRE	-
BOLUWADURO	35,000,000.00
BORIFE	37,000,000.00
EDE NORTH	62,000,000.00
EDE SOUTH	-
EGBEDORE	57,000,000.00
EJIGBO	-
IFE CENTRAL	10,000,000.00
IFE EAST	50,000,000.00
IFE NORTH	-
IFE SOUTH	-
IFEDAYO	-
IFELODUN	48,000,000.00
ILA	-
ILESA EAST	-
ILESA WEST	-
IREPODUN	-
IREWOLE	-
ISOKAN	-
IWO	12,000,000.00
OBOKUN	-
ODO-OTIN	-
OLA-OLUWA	-
OLORUNDA	125,000,000.00
ORIADE	-
OROLU	-
OSOGBO	-
	453,000,000.00

NOTE 14	
LONG TERM BORROWINGS	
ATAKUMOSA EAST	830,715,900.17
ATAKUMOSA WEST	761,901,906.01
AYEDAADE	3,063,556,484.09
AYEDIRE	842,590,779.96
BOLUWADURO	696,097,120.99
BORIBE	1,390,630,837.24
EDE NORTH	598,685,705.45
EDE SOUTH	1,106,103,527.38
EGBEDORE	1,902,889,364.39
EJIGBO	1,140,799,160.32
IFE CENTRAL	1,477,395,780.02
IFE EAST	1,372,346,430.64
IFE NORTH	1,590,538,058.67
IFE SOUTH	1,242,178,003.33
IFEDAYO	732,013,655.53
IFELODUN	621,472,684.73
ILA	1,105,665,749.36
ILESA EAST	1,567,369,553.48
ILESA WEST	1,068,320,112.84
IREPODUN	652,740,546.07
IREWOLE	1,409,909,984.22
ISOKAN	961,905,797.30
IWO	2,533,678,472.57
OBOKUN	1,274,980,927.98
ODO-OTIN	706,119,809.31
OLA-OLUWA	939,413,250.43
OLORUNDA	2,735,180,641.07
ORIADE	1,539,732,680.78
OROLU	788,375,444.96
OSOGBO	2,577,372,323.64
	38,971,209,840.62

NOTE 15 RESERVES	
ATAKUMOSA EAST	445,114,624.26
ATAKUMOSA WEST	562,581,901.01
AYEDAADE	1,536,308,866.09
AYEDIRE	223,698,753.97
BOLUWADURO	403,334,970.20
BORIPE	939,894,795.18
EDE NORTH	12,005,108,400.21
EDE SOUTH	9,045,147,914.81
EGBEDORE	6,766,864,786.76
EJIGBO	822,197,932.48
IFE CENTRAL	2,857,037,005.10
IFE EAST	2,476,839,582.08
IFE NORTH	934,604,432.96
IFE SOUTH	5,077,572,003.08
IFEDAYO	365,750,505.08
IFELODUN	471,472,618.68
ILA	643,221,753.58
ILESA EAST	812,350,312.68
ILESA WEST	2,542,355,867.10
IREPODUN	840,593,567.82
IREWOLE	1,631,690,380.83
ISOKAN	1,089,876,895.99
IWO	1,775,455,377.91
OBOKUN	891,040,819.22
ODO-OTIN	505,917,597.12
OLA-OLUWA	412,034,988.34
OLORUNDA	1,010,235,181.54
ORIADE	2,938,424,434.62
OROLU	635,527,781.18
OSOGBO	1,270,313,838.61
	61,932,597,888.58

NOTE 16	
Net Surplus /(Deficit)	
ATAKUMOSA EAST	1,231,798,803.33
ATAKUMOSA WEST	1,219,714,513.61
AYEDAADE	539,116,612.85
AYEDIRE	1,491,635,517.79
BOLUWADURO	1,303,944,258.85
BORIBE	743,754,952.52
EDE NORTH	(2,926,361,550.72)
EDE SOUTH	(2,530,554,562.12)
EGBEDORE	6,766,864,786.76
EJIGBO	822,197,932.48
IFE CENTRAL	2,833,121,014.33
IFE EAST	349,012,772.72
IFE NORTH	118,804,733.36
IFE SOUTH	(1,056,219,229.29)
IFEDAYO	1,174,469,771.44
IFELODUN	631,726,373.22
ILA	1,306,951,528.08
ILESA EAST	1,122,409,181.00
ILESA WEST	995,870,759.31
IREPODUN	1,482,780,010.84
IREWOLE	1,252,253,467.79
ISOKAN	1,349,418,884.55
IWO	1,166,648,177.10
OBOKUN	999,178,302.96
ODO-OTIN	1,326,155,061.33
OLA-OLUWA	968,927,357.24
OLORUNDA	136,645,392.70
ORIADE	1,232,273,774.17
OROLU	1,275,437,483.35
OSOGBO	458,812,474.78
	21,140,429,206.10

NOTE 17	
Government Share of FACC (Statutory Revenue)	
ATAKUMOSA EAST	434,362,287.47
ATAKUMOSA WEST	434,362,287.47
AYEDAADE	434,362,287.47
AYEDIRE	434,362,287.47
BOLUWADURO	434,362,287.47
BORIBE	434,362,287.47
EDE NORTH	854,716,857.98
EDE SOUTH	854,716,857.98
EGBEDORE	854,716,857.98
EJIGBO	854,716,857.98
IFE CENTRAL	854,716,857.98
IFE EAST	854,716,857.98
IFE NORTH	854,716,857.98
IFE SOUTH	854,716,857.98
IFEDAYO	854,716,857.98
IFELODUN	854,716,857.98
ILA	854,716,857.98
ILESA EAST	854,716,857.98
ILESA WEST	854,716,857.98
IREPODUN	854,716,857.98
IREWOLE	854,716,857.98
ISOKAN	854,716,857.98
IWO	854,716,857.98
OBOKUN	854,716,857.98
ODO-OTIN	854,716,857.98
OLA-OLUWA	854,716,857.98
OLORUNDA	854,716,857.98
ORIADE	854,716,857.98
OROLU	434,362,287.47
OSOGBO	434,362,287.47
	13,030,868,624.09

NOTE 18	
Government Share of VAT	
ATAKUMOSA EAST	1,993,434,412.58
ATAKUMOSA WEST	1,993,434,412.58
AYEDAADE	1,993,434,412.58
AYEDIRE	1,993,434,412.58
BOLUWADURO	1,072,440,657.72
BORIFE	1,072,440,657.72
EDE NORTH	1,072,440,657.72
EDE SOUTH	1,072,440,657.72
EGBEDORE	1,072,440,657.72
EJIGBO	1,072,440,657.72
IFE CENTRAL	1,072,440,657.72
IFE EAST	1,072,440,657.72
IFE NORTH	1,072,440,657.72
IFE SOUTH	1,993,434,412.58
IFEDAYO	1,993,434,412.58
IFELODUN	1,072,440,657.72
ILA	1,072,440,657.72
ILESA EAST	1,072,440,657.72
ILESA WEST	1,072,440,657.72
IREPODUN	1,072,440,657.72
IREWOLE	1,072,440,657.72
ISOKAN	1,072,440,657.72
IWO	1,072,440,657.72
OBOKUN	1,072,440,657.72
ODO-OTIN	1,072,440,657.72
OLA-OLUWA	1,072,440,657.72
OLORUNDA	1,993,434,412.58
ORIADE	1,993,434,412.58
OROLU	1,993,434,412.58
OSOGBO	1,993,434,412.58
	59,803,032,377.48

NOTE 19	
Government Share EMTL	
ATAKUMOSA EAST	74,286,218.39
ATAKUMOSA WEST	74,286,218.39
AYEDAADE	83,333,333.33
AYEDIRE	83,333,333.33
BOLUWADURO	83,333,333.33
BORIPÉ	83,333,333.33
EDE NORTH	83,333,333.33
EDE SOUTH	83,333,333.33
EGBEDORE	83,333,333.33
EJIGBO	83,333,333.33
IFE CENTRAL	83,333,333.33
IFE EAST	83,333,333.33
IFE NORTH	83,333,333.33
IFE SOUTH	83,333,333.33
IFEDAYO	83,333,333.33
IFELODUN	83,333,333.33
ILA	74,286,218.39
ILESA EAST	83,333,333.33
ILESA WEST	83,333,333.33
IREPODUN	83,333,333.33
IREWOLE	83,333,333.33
ISOKAN	83,333,333.33
IWO	83,333,333.33
OBOKUN	83,333,333.33
ODO-OTIN	83,333,333.33
OLA-OLUWA	83,333,333.33
OLORUNDA	74,286,218.39
ORIADE	74,286,218.39
OROLU	74,286,218.39
OSOGBO	74,286,218.39
	2,228,586,551.75

NOTE 20 SOLID MINERALS	
ATAKUMOSA EAST	33,028,441.35
ATAKUMOSA WEST	33,028,441.35
AYEDAADE	33,028,441.35
AYEDIRE	33,028,441.35
BOLUWADURO	33,028,441.35
BORIBE	53,328,273.72
EDE NORTH	53,328,273.72
EDE SOUTH	53,328,273.72
EGBEDORE	53,328,273.72
EJIGBO	53,328,273.72
IFE CENTRAL	33,028,441.35
IFE EAST	33,028,441.35
IFE NORTH	53,328,273.72
IFE SOUTH	53,328,273.72
IFEDAYO	53,328,273.72
IFELODUN	53,328,273.72
ILA	53,328,273.72
ILESA EAST	53,328,273.72
ILESA WEST	53,328,273.72
IREPODUN	53,328,273.72
IREWOLE	33,028,441.35
ISOKAN	33,028,441.35
IWO	53,328,273.72
OBOKUN	53,328,273.72
ODO-OTIN	53,328,273.72
OLA-OLUWA	53,328,273.72
OLORUNDA	53,328,273.72
ORIADE	33,028,441.35
OROLU	33,028,441.35
OSOGBO	33,028,441.35
	990,853,240.56

NOTE 21 EXCHANGE RATE GAIN	
ATAKUMOSA EAST	1,039,233,999.63
ATAKUMOSA WEST	1,039,233,999.63
AYEDAADE	1,039,233,999.63
AYEDIRE	1,039,233,999.63
BOLUWADURO	1,039,233,999.63
BORIFE	1,039,233,999.63
EDE NORTH	1,039,233,999.63
EDE SOUTH	1,039,233,999.63
EGBEDORE	1,039,233,999.63
EJIGBO	1,039,233,999.63
IFE CENTRAL	1,039,233,999.63
IFE EAST	1,039,233,999.63
IFE NORTH	1,039,233,999.63
IFE SOUTH	1,039,233,999.63
IFEDAYO	1,039,233,999.63
IFELODUN	1,039,233,999.63
ILA	1,039,233,999.63
ILESA EAST	1,039,233,999.63
ILESA WEST	1,039,233,999.63
IREPODUN	1,039,233,999.63
IREWOLE	1,039,233,999.63
ISOKAN	1,039,233,999.63
IWO	1,039,233,999.63
OBOKUN	1,039,233,999.63
ODO-OTIN	1,039,233,999.63
OLA-OLUWA	1,039,233,999.63
OLORUNDA	1,039,233,999.63
ORIADE	1,039,233,999.63
OROLU	1,039,233,999.63
OSOGBO	1,039,233,999.63
	31,177,019,988.82

NOTE 36 REVENUE REFUNDED	
ATAKUMOSA EAST	-
ATAKUMOSA WEST	-
AYEDAADE	-
AYEDIRE	-
BOLUWADURO	-
BORIFE	-
EDE NORTH	-
EDE SOUTH	-
EGBEDORE	-
EJIGBO	-
IFE CENTRAL	-
IFE EAST	-
IFE NORTH	-
IFE SOUTH	-
IFEDAYO	-
IFELODUN	3,713,660.45
ILA	-
ILESA EAST	-
ILESA WEST	-
IREPODUN	-
IREWOLE	-
ISOKAN	-
IWO	-
OBOKUN	-
ODO-OTIN	-
OLA-OLUWA	-
OLORUNDA	-
ORIADE	-
OROLU	10,461,625.06
OSOGBO	60,000.00
	14,235,285.51

NOTE 22 TAX REVENUE	
ATAKUMOSA EAST	297,300.00
ATAKUMOSA WEST	1,329,320.00
AYEDAADE	544,950.00
AYEDIRE	689,985.00
BOLUWADURO	245,200.00
BORIFE	128,700.00
EDE NORTH	499,000.00
EDE SOUTH	53,400.00
EGBEDORE	100,500.00
EJIGBO	1,264,800.00
IFE CENTRAL	454,700.00
IFE EAST	195,900.00
IFE NORTH	2,072,750.00
IFE SOUTH	130,000.00
IFEDAYO	81,500.00
IFELODUN	1,479,530.00
ILA	353,200.00
ILESA EAST	195,000.00
ILESA WEST	1,055,400.00
IREPODUN	448,300.00
IREWOLE	148,400.00
ISOKAN	142,400.00
IWO	355,850.00
OBOKUN	396,000.00
ODO-OTIN	36,600.00
OLA-OLUWA	546,510.00
OLORUNDA	713,800.00
ORIADE	286,800.00
OROLU	86,000.00
OSOGBO	351,200.00
	14,682,995.00

NOTE 23 NON-TAX REVENUE	
ATAKUMOSA EAST	20,964,048.75
ATAKUMOSA WEST	9,804,099.15
AYEDAADE	15,308,009.50
AYEDIRE	13,084,044.82
BOLUWADURO	14,090,552.00
BORIPE	9,412,044.50
EDE NORTH	222,231,895.24
EDE SOUTH	27,101,979.00
EGBEDORE	62,570,600.00
EJIGBO	18,234,532.00
IFE CENTRAL	47,815,892.68
IFE EAST	30,512,777.50
IFE NORTH	22,983,287.03
IFE SOUTH	8,203,618.00
IFEDAYO	5,806,684.00
IFELODUN	95,439,811.67
ILA	15,545,676.00
ILESA EAST	20,906,650.50
ILESA WEST	123,942,654.63
IREPODUN	17,006,081.89
IREWOLE	17,856,332.89
ISOKAN	13,447,725.00
IWO	40,313,331.75
OBOKUN	14,890,388.87
ODO-OTIN	22,986,802.77
OLA-OLUWA	8,208,490.00
OLORUNDA	40,384,880.00
ORIADE	20,846,233.00
OROLU	17,720,071.00
OSOGBO	40,213,216.01
	1,037,502,410.52

NOTE 24 - EXPENDITURE RECOVERY		
1	ATAKUNMOSA EAST	700,000.00
2	ATAKUNMOSA WEST	0
3	AYEDAADE	6,717,500.00
4	AYEDIRE	19,500
5	BOLUWADURO	0
6	BORIPÉ	0
7	EDE NORTH	0
8	EDE SOUTH	0
9	EGBEDORE	0
10	EJIGBO	30,000.00
11	IFE CENTRAL	0
12	IFE EAST	5,056,167.46
13	IFE NORTH	0
14	IFE SOUTH	877,000.00
15	IFEDAYO	15,000.00
16	IFELODUN	185,000.00
17	ILA	0
18	ILESA EAST	0
19	ILESA WEST	215,000.00
20	IREPODUN	1,350,000.00
21	IREWOLE	0
22	ISOKAN	270,000.00
23	IWO	0
24	OBOKUN	0
25	ODO-OTIN	5,000.00
26	OLA-OLUWA	0
27	OLORUNDA	0
28	ORIADE	0
29	OROLU	0
30	OSOGBO	2,177,200
	TOTAL	17,617,367.46

JOINTLY EXPENDED		
NOTE 25 - SALARIES AND WAGES		
1	ATAKUNMOSA EAST	1,656,102,674.37
2	ATAKUNMOSA WEST	1,714,926,135.64
3	AYEDAADE	1,916,708,905.64
4	AYEDIRE	1,613,198,961.33
5	BOLUWADURO	1,680,380,290.30
6	BORIBE	1,783,699,432.48
7	EDE NORTH	1,749,710,776.06
8	EDE SOUTH	1,722,965,603.34
9	EGBEDORE	1,736,417,781.12
10	EJIGBO	1,724,716,775.54
11	IFE CENTRAL	1,794,445,257.71
12	IFE EAST	1,749,392,384.88
13	IFE NORTH	1,914,957,733.45
14	IFE SOUTH	1,820,633,238.52
15	IFEDAYO	1,589,717,338.07
16	IFELODUN	1,784,097,431.54
17	ILA	1,712,207,779.14
18	ILESA EAST	1,725,035,166.88
19	ILESA WEST	1,724,239,191.34
20	IREPODUN	1,840,294,140.16
21	IREWOLE	1,758,944,235.33
22	ISOKAN	1,733,313,437.98
23	IWO	1,837,826,574.73
24	OBOKUN	1,696,220,433.45
25	ODO-OTIN	1,775,421,164.19
26	OLA-OLUWA	1,634,113,829.11
27	OLORUNDA	1,799,380,374.47
28	ORIADE	1,799,380,374.47
29	OROLU	1,760,377,002.05
30	OSOGBO	1,886,381,796.58
	TOTAL	52,635,604,226.78

JOINTLY EXPENDED		
NOTE 26 - SOCIAL BENEFITS		
1	ATAKUNMOSA EAST	57,642,892.33
2	ATAKUNMOSA WEST	60,616,554.48
3	AYEDAADE	70,806,849.80
4	AYEDIRE	55,479,198.33
5	BOLUWADURO	58,871,943.64
6	BORIBE	64,089,696.43
7	EDE NORTH	62,373,224.60
8	EDE SOUTH	61,022,558.21
9	EGBEDORE	61,701,911.10
10	EJIGBO	61,110,994.70
11	IFE CENTRAL	64,632,374.74
12	IFE EAST	62,357,145.34
13	IFE NORTH	70,718,413.29
14	IFE SOUTH	65,954,902.22
15	IFEDAYO	54,293,345.47
16	IFELODUN	64,109,795.89
17	ILA	63,003,947.67
18	ILESA EAST	61,127,073.85
19	ILESA WEST	61,086,876.02
20	IREPODUN	66,947,803.63
21	IREWOLE	62,839,526.41
22	ISOKAN	61,545,137.45
23	IWO	66,823,188.33
24	OBOKUN	59,672,142.40
25	ODO-OTIN	63,631,633.00
26	OLA-OLUWA	56,532,396.62
27	OLORUNDA	64,901,704.21
28	ORIADE	64,881,604.64
29	OROLU	62,911,883.00
30	OSOGBO	69,275,290.91
	TOTAL	1,880,962,008.71

JOINTLY EXPENDED		
NOTE 27 – OVERHEADS		
1	ATAKUNMOSA EAST	89,198,551.80
2	ATAKUNMOSA WEST	93,059,560.02
3	AYEDAADE	106,304,019.32
4	AYEDIRE	86,382,471.50
5	BOLUWADURO	90,792,066.70
6	BORIBE	97,573,647.78
7	EDE NORTH	95,342,727.00
8	EDE SOUTH	93,587,248.34
9	EGBEDORE	94,470,212.12
10	EJIGBO	93,701,970.52
11	IFE CENTRAL	98,278,753.92
12	IFE EAST	95,321,762.72
13	IFE NORTH	106,188,857.38
14	IFE SOUTH	99,997,660.08
15	IFEDAYO	84,840,982.26
16	IFELODUN	97,599,550.68
17	ILA	96,162,775.58
18	ILESA EAST	93,722,868.82
19	ILESA WEST	93,670,623.20
20	IREPODUN	101,288,147.00
21	IREWOLE	95,948,565.68
22	ISOKAN	94,266,231.50
23	IWO	101,126,182.82
24	OBOKUN	91,831,549.94
25	ODO-OTIN	97,030,065.44
26	OLA-OLUWA	87,751,107.08
27	OLORUNDA	98,628,805.00
28	ORIADE	98,602,681.30
29	OROLU	96,042,608.48
30	OSOGBO	104,313,212.82
	TOTAL	2,873,025,466.89

JOINTLY EXPENDED		
NOTE 28 – SOCIAL CONTRIBUTION		
1	ATAKUNMOSA EAST	226,246,251.62
2	ATAKUNMOSA WEST	229,179,983.14
3	AYEDAADE	232,506,182.62
4	AYEDIRE	217,470,955.24
5	BOLUWADURO	220,800,965.23
6	BORIPÉ	225,922,236.44
7	EDE NORTH	224,237,503.35
8	EDE SOUTH	222,711,811.26
9	EGBEDORE	223,578,603.72
10	EJIGBO	222,988,613.96
11	IFE CENTRAL	226,454,880.08
12	IFE EAST	224,231,115.20
13	IFE NORTH	232,428,381.61
14	IFE SOUTH	227,752,952.64
15	IFEDAYO	216,307,030.20
16	IFELODUN	225,941,964.28
17	ILA	224,856,949.02
18	ILESA EAST	229,681,062.49
19	ILESA WEST	229,641,607.96
20	IREPODUN	228,727,494.24
21	IREWOLE	224,695,183.93
22	ISOKAN	223,424,728.97
23	IWO	75,146,871.73
24	OBOKUN	179,693,766.66
25	ODO-OTIN	225,512,506.55
26	OLA-OLUWA	218,505,678.94
27	OLORUNDA	225,313,084.04
28	ORIADE	233,366,395.59
29	OROLU	224,766,202.01
30	OSOGBO	231,011,944.83
	TOTAL	6,775,148,223.72

JOINTLY EXPENDED		
NOTE 29		
TRANSFER TO OTHER AGENCIES		
	LOCAL GOVERNMENTS	
1	A TAKUNMOSA EAST	246,639,811.83
2	ATAKUNMOSA WEST	263,305,198.78
3	AYEDAADE	307,294,632.36
4	AYEDIRE	246,075,448.47
5	BOLUWADURO	248,294,814.42
6	BORIFE	289,568,710.40
7	EDE NORTH	276,281,285.95
8	EDE SOUTH	268,873,345.34
9	EGBEDORE	268,999,841.70
10	EJIGBO	278,662,473.45
11	IFE CENTRAL	296,727,243.17
12	IFE EAST	283,797,699.75
13	IFE NORTH	310,656,288.56
14	IFE SOUTH	283,537,717.02
15	IFEDAYO	227,941,931.06
16	IFELODUN	282,273,928.77
17	ILA	252,702,239.04
18	ILESIA EAST	261,804,865.57
19	ILESIA WEST	282,388,713.32
20	IREPODUN	286,677,473.18
21	IREWOLE	277,314,796.12
22	ISOKAN	257,235,372.87
23	IWO	294,024,445.30
24	OBOKUN	266,623,291.68
25	ODO-OTIN	292,008,563.58
26	OLA-OLUWA	275,711,680.15
27	OLORUNDA	299,821,027.84
28	ORIADE	280,184,802.13
29	OROLU	270,548,562.97
30	OSOGBO	328,624,327.52
	TOTAL	8,304,600,532.30

NOTE 30		
ALLOWANCES (JOINTLY)		
	LOCAL GOVERNMENTS	
1	ATAKUNMOSA EAST	2,243,333.33
2	ATAKUNMOSA WEST	2,243,333.33
3	AYEDAADE	2,243,333.33
4	AYEDIRE	2,243,333.33
5	BOLUWADURO	2,243,333.33
6	BORIFE	2,243,333.33
7	EDE NORTH	2,243,333.33
8	EDE SOUTH	2,243,333.33
9	EGBEDORE	2,243,333.33
10	EJIGBO	2,243,333.33
11	IFE CENTRAL	2,243,333.33
12	IFE EAST	2,243,333.33
13	IFE NORTH	2,243,333.33
14	IFE SOUTH	2,243,333.33
15	IFEDAYO	2,243,333.33
16	IFELODUN	2,243,333.33
17	ILA	2,243,333.33
18	ILESA EAST	2,243,333.33
19	ILESA WEST	2,243,333.33
20	IREPODUN	2,243,333.33
21	IREWOLE	2,243,333.33
22	ISOKAN	2,243,333.33
23	IWO	2,243,333.33
24	OBOKUN	2,243,333.33
25	ODO-OTIN	2,243,333.33
26	OLA-OLUWA	2,243,333.33
27	OLORUNDA	2,243,333.33
28	ORIADE	2,243,333.33
29	OROLU	2,243,333.33
30	OSOGBO	2,243,333.43
	TOTAL	67,300,000.00

NOTE 31		
SOCIAL BENEFITS (JOINTLY)		
	LOCAL GOVERNMENTS	
1	ATAKUNMOSA EAST	57,642,892.33
2	ATAKUNMOSA WEST	60,616,554.48
3	AYEDAADE	1,635,000.00
4	AYEDIRE	17,857,890.87
5	BOLUWADURO	77,937,051.12
6	BORIFE	7,575,000.00
7	EDE NORTH	55,040,000.00
8	EDE SOUTH	58,446,254.73
9	EGBEDORE	2,617,232.00
10	EJIGBO	10,550,000.00
11	IFE CENTRAL	72,260,192.00
12	IFE EAST	45,471,625.00
13	IFE NORTH	11,045,000.00
14	IFE SOUTH	4,413,200.00
15	IFEDAYO	47,843,500.00
16	IFELODUN	96,828,352.47
17	ILA	127,550,814.85
18	ILESA EAST	308,918,669.11
19	ILESA WEST	54,371,500.00
20	IREPODUN	22,242,200.72
21	IREWOLE	29,935,664.31
22	ISOKAN	37,055,252.82
23	IWO	42,533,236.76
24	OBOKUN	32,949,636.20
25	ODO-OTIN	47,466,000.00
26	OLA-OLUWA	19,000,000.00
27	OLORUNDA	36,026,628.32
28	ORIADE	22,238,731.17
29	OROLU	28,714,000.00
30	OSOGBO	41,203,517.34
	TOTAL	1,063,663,170.27

NOTE 32		
OVERHEAD COST (LG)		
	LOCAL GOVERNMENTS	
1	ATAKUNMOSA EAST	214,730,773.78
2	ATAKUNMOSA WEST	172,248,972.61
3	AYEDAADE	56,564,745.38
4	AYEDIRE	290,002,416.51
5	BOLUWADURO	288,104,444.51
6	BORIFE	143,084,861.44
7	EDE NORTH	222,811,457.61
8	EDE SOUTH	154,424,367.96
9	EGBEDORE	318,385,500.30
10	EJIGBO	224,414,160.00
11	IFE CENTRAL	132,705,922.49
12	IFE EAST	242,867,774.96
13	IFE NORTH	102,567,580.49
14	IFE SOUTH	90,872,353.38
15	IFEDAYO	389,706,507.92
16	IFELODUN	192,203,858.19
17	ILA	127,550,814.85
18	ILESA EAST	308,918,699.11
19	ILESA WEST	214,672,470.34
20	IREPODUN	55,867,760.81
21	IREWOLE	151,993,832.55
22	ISOKAN	137,981,605.01
23	IWO	115,243,748.35
24	OBOKUN	223,469,119.02
25	ODO-OTIN	246,635,766.50
26	OLA-OLUWA	262,361,954.79
27	OLORUNDA	191,114,310.30
28	ORIADE	80,459,555.00
29	OROLU	244,141,836.23
30	OSOGBO	110,373,459.50
	TOTAL	5,706,480,629.89

NOTE 33		
GRANT & SOCIAL CONTRIBUTION (LG)		
	LOCAL GOVERNMENTS	
1	ATAKUNMOSA EAST	287,444,575.91
2	ATAKUNMOSA WEST	161,943,340.46
3	AYEDAADE	49,878,839.47
4	AYEDIRE	284,011,753.13
5	BOLUWADURO	191,973,588.39
6	BORIFE	194,331,583.83
7	EDE NORTH	101,267,751.46
8	EDE SOUTH	220,813,693.96
9	EGBEDORE	189,716,885.95
10	EJIGBO	190,895,381.24
11	IFE CENTRAL	140,764,747.66
12	IFE EAST	141,109,443.36
13	IFE NORTH	54,645,448.02
14	IFE SOUTH	116,713,768.07
15	IFEDAYO	225,359,106.14
16	IFELODUN	224,219,893.18
17	ILA	200,963,283.40
18	ILESA EAST	137,362,638.70
19	ILESA WEST	189,011,772.17
20	IREPODUN	100,814,908.10
21	IREWOLE	185,937,691.86
22	ISOKAN	275,311,755.97
23	IWO	75,146,871.73
24	OBOKUN	179,693,766.66
25	ODO-OTIN	157,893,080.72
26	OLA-OLUWA	374,948,662.53
27	OLORUNDA	201,304,973.32
28	ORIADE	107,217,779.20
29	OROLU	220,652,864.03
30	OSOGBO	104,510,634.46
	TOTAL	5,285,860,483.05

NOTE 34		
DEPRECIATION		
	LOCAL GOVERNMENTS	
1	ATAKUNMOSA EAST	116,756,371.36
2	ATAKUNMOSA WEST	93,420,008.16
3	AYEDAADE	534,730,897.82
4	AYEDIRE	152,146,855.07
5	BOLUWADURO	119,029,971.36
6	BORIFE	607,690,944.41
7	EDE NORTH	810,658,149.94
8	EDE SOUTH	471,594,491.77
9	EGBEDORE	777,382,563.28
10	EJIGBO	218,277,610.36
11	IFE CENTRAL	323,754,127.70
12	IFE EAST	277,828,932.42
13	IFE NORTH	163,742,607.63
14	IFE SOUTH	406,878,153.53
15	IFEDAYO	123,142,558.09
16	IFELODUN	528,638,569.94
17	ILA	128,146,676.75
18	ILESA EAST	194,847,662.77
19	ILESA WEST	611,532,216.68
20	IREPODUN	163,998,218.35
21	IREWOLE	314,294,131.25
22	ISOKAN	242,137,487.20
23	IWO	606,903,418.01
24	OBOKUN	210,020,816.02
25	ODO-OTIN	122,757,875.13
26	OLA-OLUWA	142,771,019.20
27	OLORUNDA	271,548,431.75
28	ORIADE	559,157,537.41
29	OROLU	134,490,393.72
30	OSOGBO	322,684,172.06
	TOTAL	9,750,962,869.14

LOCAL GOVERNMENT EXPENDITURE	
NOTE 35 - ALLOWANCES (LG)	
ATAKUMOSA EAST	44,960,035.18
ATAKUMOSA WEST	133,883,390.25
AYEDAADE	14,698,500.00
AYEDIRE	57,805,270.33
BOLUWADURO	52,154,166.67
BORIFE	47,990,200.00
EDE NORTH	14,169,000.00
EDE SOUTH	56,275,666.60
EGBEDORE	35,404,500.00
EJIGBO	39,771,295.80
IFE CENTRAL	7,861,000.00
IFE EAST	44,018,441.64
IFE NORTH	20,435,154.84
IFE SOUTH	59,572,968.00
IFEDAYO	11,475,000.00
IFELODUN	18,438,592.21
ILA	48,125,160.00
ILESA EAST	26,225,314.68
ILESA WEST	17,600,000.00
IREPODUN	8,990,000.00
IREWOLE	62,473,094.59
ISOKAN	26,103,741.06
IWO	28,375,994.02
OBOKUN	51,963,869.53
ODO-OTIN	58,760,265.77
OLA-OLUWA	24,079,200.00
OLORUNDA	58,492,518.27
ORIADE	35,521,266.70
OROLU	21,065,000.00
OSOGBO	14,840,000.00
	1,141,528,606.13

LOCAL GOVERNMENT EXPENDITURE	
NOTE 37 - NET SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES FOR THE PERIOD	
ATAKUMOSA EAST	581,346,700.40
ATAKUMOSA WEST	632,565,783.52
AYEDAADE	303,543,913.18
AYEDIRE	565,464,335.13
BOLUWADURO	558,098,475.75
BORIFE	120,116,457.39
EDE NORTH	182,940,545.37
EDE SOUTH	268,542,363.58
EGBEDORE	(76,501,909.83)
EJIGBO	526,332,082.52
IFE CENTRAL	462,488,119.30
IFE EAST	441,470,545.70
IFE NORTH	609,772,597.86
IFE SOUTH	404,985,730.64
IFEDAYO	607,377,910.89
IFELODUN	151,140,770.16
ILA	705,063,526.64
ILESA EAST	546,953,323.73
ILESA WEST	219,082,109.70
IREPODUN	715,058,261.79
IREWOLE	425,739,036.95
ISOKAN	497,284,400.26
IWO	216,162,364.62
OBOKUN	546,691,001.68
ODO-OTIN	507,995,507.98
OLA-OLUWA	485,081,497.67
OLORUNDA	366,270,846.64
ORIADE	312,224,328.48
OROLU	515,736,119.52
OSOGBO	401,565,285.98
	12,800,792,043.29

LOCAL GOVERNMENT EXPENDITURE	
NOTE 38 - NET SURPLUS/(DEFICIT) 01/01	
ATAKUMOSA EAST	650,452,102.83
ATAKUMOSA WEST	587,148,730.09
AYEDAADE	235,572,699.66
AYEDIRE	926,171,182.65
BOLUWADURO	745,845,783.10
BORIFE	623,638,495.13
EDE NORTH	(3,109,302,096.09)
EDE SOUTH	(2,799,096,925.70)
EGBEDORE	(22,104,813.94)
EJIGBO	514,778,010.39
IFE CENTRAL	2,370,632,895.03
IFE EAST	(92,457,772.98)
IFE NORTH	(490,967,864.50)
IFE SOUTH	(1,461,204,959.93)
IFEDAYO	567,091,860.55
IFELODUN	480,585,603.06
ILA	601,888,001.44
Ilesa EAST	575,455,857.27
Ilesa WEST	776,788,649.61
IREPODUN	767,721,749.05
IREWOLE	826,514,430.84
ISOKAN	852,134,484.28
IWO	950,485,812.48
OBOKUN	452,487,301.27
ODO-OTIN	818,159,553.35
OLA-OLUWA	483,845,859.57
OLORUNDA	(229,625,453.94)
ORIADE	920,049,445.69
OROLU	759,701,363.83
OSOGBO	57,247,188.80
	8,339,637,162.81

LOCAL GOVERNMENT EXPENDITURE	
NOTE 39 - NET SURPLUS/(DEFICIT) 31/12	
ATAKUMOSA EAST	1,231,798,803.23
ATAKUMOSA WEST	1,219,714,513.61
AYEDAADE	539,116,612.85
AYEDIRE	1,491,635,517.79
BOLUWADURO	1,303,944,258.85
BORIFE	743,754,952.52
EDE NORTH	(2,926,361,550.72)
EDE SOUTH	(2,530,554,562.12)
EGBEDORE	(98,606,723.77)
EJIGBO	1,041,310,092.91
IFE CENTRAL	2,833,121,014.83
IFE EAST	349,012,772.92
IFE NORTH	118,804,733.36
IFE SOUTH	1,056,219,229.29
IFEDAYO	1,174,469,771.44
IFELODUN	631,726,373.22
ILA	1,306,951,528.08
ILESA EAST	1,122,409,181.00
ILESA WEST	995,870,759.31
IREPODUN	1,482,780,010.84
IREWOLE	1,252,253,467.79
ISOKAN	1,349,418,884.55
IWO	1,161,648,177.10
OBOKUN	999,178,302.96
ODO-OTIN	1,326,155,061.33
OLA-OLUWA	968,927,357.24
OLORUNDA	136,645,392.70
ORIADE	1,232,273,774.17
OROLU	1,275,437,483.35
OSOGBO	458,812,474.78
	21,140,429,206.10

LOCAL GOVERNMENT STATUTORY REVENUE	
NOTE 40	
ATAKUMOSA EAST	641,492,415.76
ATAKUMOSA WEST	641,492,415.76
AYEDAADE	641,492,415.76
AYEDIRE	641,492,415.76
BOLUWADURO	641,492,415.76
BORIBE	641,492,415.76
EDE NORTH	641,492,415.76
EDE SOUTH	641,492,415.76
EGBEDORE	641,492,415.76
EJIGBO	641,492,415.76
IFE CENTRAL	641,492,415.76
IFE EAST	449,044,691.03
IFE NORTH EAST LCDA	192,447,724.73
IFE NORTH	641,492,415.76
IFE SOUTH	641,492,415.76
IFEDAYO	641,492,415.76
IFELODUN	641,492,415.76
ILA	641,492,415.76
ILESA EAST	641,492,415.76
ILESA WEST	641,492,415.76
IREPODUN	641,492,415.76
IREWOLE	641,492,415.76
ISOKAN	641,492,415.76
IWO	641,492,415.76
OBOKUN	641,492,415.76
ODO-OTIN	641,492,415.76
OLA-OLUWA	641,492,415.76
OLORUNDA	641,492,415.76
ORIADE	641,492,415.76
OROLU	641,492,415.76
OSOGBO	641,492,415.76
TOTAL	19,244,772,472.80

LOCAL GOVERNMENT VAT	
NOTE 41	
ATAKUMOSA EAST	1,801,598,977.32
ATAKUMOSA WEST	1,801,598,977.32
AYEDAADE	1,801,598,977.32
AYEDIRE	1,801,598,977.32
BOLUWADURO	1,801,598,977.32
BORIFE	1,801,598,977.32
EDE NORTH	1,801,598,977.32
EDE SOUTH	1,801,598,977.32
EGBEDORE	1,801,598,977.32
EJIGBO	1,801,598,977.32
IFE CENTRAL	1,801,598,977.32
IFE EAST	1,261,119,284.12
IFE NORTH EAST LCDA	540,479,693.20
IFE NORTH	1,801,598,977.32
IFE SOUTH	1,801,598,977.32
IFEDAYO	1,801,598,977.32
IFELODUN	1,801,598,977.32
ILA	1,801,598,977.32
ILESA EAST	1,801,598,977.32
ILESA WEST	1,801,598,977.32
IREPODUN	1,801,598,977.32
IREWOLE	1,801,598,977.32
ISOKAN	1,801,598,977.32
IWO	1,801,598,977.32
OBOKUN	1,801,598,977.32
ODO-OTIN	1,801,598,977.32
OLA-OLUWA	1,801,598,977.32
OLORUNDA	1,801,598,977.32
ORIADE	1,801,598,977.32
OROLU	1,801,598,977.32
OSOGBO	1,801,598,977.32
TOTAL	54,047,969,319.64

LOCAL GOVERNMENT EMTL	
NOTE 42	
ATAKUMOSA EAST	63,612,152.04
ATAKUMOSA WEST	63,612,152.04
AYEDAADE	63,612,152.04
AYEDIRE	63,612,152.04
BOLUWADURO	63,612,152.04
BORIFE	63,612,152.04
EDE NORTH	63,612,152.04
EDE SOUTH	63,612,152.04
EGBEDORE	63,612,152.04
EJIGBO	63,612,152.04
IFE CENTRAL	63,612,152.04
IFE EAST	44,528,506.43
IFE NORTH EAST LCDA	19,083,645.61
IFE NORTH	63,612,152.04
IFE SOUTH	63,612,152.04
IFEDAYO	63,612,152.04
IFELODUN	63,612,152.04
ILA	63,612,152.04
ILESA EAST	63,612,152.04
ILESA WEST	63,612,152.04
IREPODUN	63,612,152.04
IREWOLE	63,612,152.04
ISOKAN	63,612,152.04
IWO	63,612,152.04
OBOKUN	63,612,152.04
ODO-OTIN	63,612,152.04
OLA-OLUWA	63,612,152.04
OLORUNDA	63,612,152.04
ORIADE	63,612,152.04
OROLU	63,612,152.04
OSOGBO	63,612,152.04
TOTAL	1,908,364,561.27

LOCAL GOVERNMENT SOLID MINERALS	
NOTE 43	
ATAKUMOSA EAST	33,028,441.35
ATAKUMOSA WEST	33,028,441.35
AYEDAADE	33,028,441.35
AYEDIRE	33,028,441.35
BOLUWADURO	33,028,441.35
BORIFE	33,028,441.35
EDE NORTH	33,028,441.35
EDE SOUTH	33,028,441.35
EGBEDORE	33,028,441.35
EJIGBO	33,028,441.35
IFE CENTRAL	33,028,441.35
IFE EAST	23,119,908.95
IFE NORTH EAST LCDA	9,908,532.41
IFE NORTH	33,028,441.35
IFE SOUTH	33,028,441.35
IFEDAYO	33,028,441.35
IFELODUN	33,028,441.35
ILA	33,028,441.35
ILESA EAST	33,028,441.35
ILESA WEST	33,028,441.35
IREPODUN	33,028,441.35
IREWOLE	33,028,441.35
ISOKAN	33,028,441.35
IWO	33,028,441.35
OBOKUN	33,028,441.35
ODO-OTIN	33,028,441.35
OLA-OLUWA	33,028,441.35
OLORUNDA	33,028,441.35
ORIADE	33,028,441.35
OROLU	33,028,441.35
OSOGBO	33,028,441.35
TOTAL	990,853,240.56

LOCAL GOVERNMENT EXCHANGE RATE GAIN	
NOTE 44	
ATAKUMOSA EAST	966,383,146.84
ATAKUMOSA WEST	966,383,146.84
AYEDAADE	966,383,146.84
AYEDIRE	966,383,146.84
BOLUWADURO	966,383,146.84
BORIPÉ	966,383,146.84
EDE NORTH	966,383,146.84
EDE SOUTH	966,383,146.84
EGBEDORE	966,383,146.84
EJIGBO	966,383,146.84
IFE CENTRAL	966,383,146.84
IFE EAST	676,468,202.79
IFE NORTH EAST LCDA	289,914,944.05
IFE NORTH	966,383,146.84
IFE SOUTH	966,383,146.84
IFEDAYO	966,383,146.84
IFELODUN	966,383,146.84
ILA	966,383,146.84
ILESA EAST	966,383,146.84
ILESA WEST	966,383,146.84
IREPODUN	966,383,146.84
IREWOLE	966,383,146.84
ISOKAN	966,383,146.84
IWO	966,383,146.84
OBOKUN	966,383,146.84
ODO-OTIN	966,383,146.84
OLA-OLUWA	966,383,146.84
OLORUNDA	966,383,146.84
ORIADE	966,383,146.84
OROLU	966,383,146.84
OSOGBO	966,383,146.84
TOTAL	28,991,494,405.33

NOTE 45	
LOCAL GOVERNMENT	
SUB-TOTAL DEPENDENT REVENUE	
ATAKUMOSA EAST	3,506,115,133.32
ATAKUMOSA WEST	3,506,115,133.32
AYEDAADE	3,506,115,133.32
AYEDIRE	3,506,115,133.32
BOLUWADURO	3,506,115,133.32
BORIFE	3,506,115,133.32
EDE NORTH	3,506,115,133.32
EDE SOUTH	3,506,115,133.32
EGBEDORE	3,506,115,133.32
EJIGBO	3,506,115,133.32
IFE CENTRAL	3,506,115,133.32
IFE EAST	2,454,280,593.32
IFE NORTH EAST LCDA	1,051,834,540.00
IFE NORTH	3,506,115,133.32
IFE SOUTH	3,506,115,133.32
IFEDAYO	3,506,115,133.32
IFELODUN	3,506,115,133.32
ILA	3,506,115,133.32
ILESA EAST	3,506,115,133.32
ILESA WEST	3,506,115,133.32
IREPODUN	3,506,115,133.32
IREWOLE	3,506,115,133.32
ISOKAN	3,506,115,133.32
IWO	3,506,115,133.32
OBOKUN	3,506,115,133.32
ODO-OTIN	3,506,115,133.32
OLA-OLUWA	3,506,115,133.32
OLORUNDA	3,506,115,133.32
ORIADE	3,506,115,133.32
OROLU	3,506,115,133.32
OSOGBO	3,506,115,133.32
TOTAL	105,183,453,999.60

NOTE 46	
LOCAL GOVERNMENT TAX REVENUE	
ATAKUMOSA EAST	297,300.00
ATAKUMOSA WEST	1,329,320.00
AYEDAADE	544,950.00
AYEDIRE	689,985.00
BOLUWADURO	245,200.00
BORIPE	128,700.00
EDE NORTH	499,000.00
EDE SOUTH	53,400.00
EGBEDORE	100,500.00
EJIGBO	1,264,800.00
IFE CENTRAL	454,700.00
IFE EAST	43,400.00
IFE NORTH EAST LCDA	195,900.00
IFE NORTH	2,072,750.00
IFE SOUTH	130,000.00
IFEDAYO	81,500.00
IFELODUN	1,479,530.00
ILA	353,200.00
ILESA EAST	195,000.00
ILESA WEST	1,055,400.00
IREPODUN	448,300.00
IREWOLE	148,400.00
ISOKAN	142,400.00
IWO	355,850.00
OBOKUN	396,000.00
ODO-OTIN	36,600.00
OLA-OLUWA	546,510.00
OLORUNDA	713,800.00
ORIADE	286,800.00
OROLU	86,000.00
OSOGBO	351,200.00
TOTAL	14,726,395.00

NOTE 47	
LOCAL GOVERNMENT NON-TAX REVENUE	
ATAKUMOSA EAST	20,964,048.75
ATAKUMOSA WEST	9,804,099.15
AYEDAADE	15,308,009.50
AYEDIRE	13,084,044.82
BOLUWADURO	14,090,552.00
BORIFE	9,412,044.50
EDE NORTH	222,231,895.24
EDE SOUTH	27,101,979.00
EGBEDORE	62,570,600.37
EJIGBO	18,234,532.00
IFE CENTRAL	47,815,892.68
IFE EAST	18,708,000.00
IFE NORTH EAST LCDA	14,334,827.50
IFE NORTH	22,983,287.03
IFE SOUTH	8,203,618.00
IFEDAYO	5,806,684.00
IFELODUN	95,439,811.67
ILA	15,545,676.00
ILESA EAST	20,906,650.50
ILESA WEST	123,924,654.63
IREPODUN	17,006,081.89
IREWOLE	17,865,332.89
ISOKAN	13,144,725.00
IWO	40,313,331.75
OBOKUN	14,890,388.87
ODO-OTIN	22,968,802.77
OLA-OLUWA	8,208,490.00
OLORUNDA	40,384,880.00
ORIADE	20,846,233.00
OROLU	17,720,071.00
OSOGBO	40,213,216.01
TOTAL	1,040,032,460.52

NOTE 48	
LOCAL GOVERNMENT EXPENDITURE RECOVERY	
ATAKUMOSA EAST	700,000.00
ATAKUMOSA WEST	-
AYEDAADE	6,717,500.00
AYEDIRE	19,500.00
BOLUWADURO	-
BORIFE	-
EDE NORTH	-
EDE SOUTH	-
EGBEDORE	-
EJIGBO	30,000.00
IFE CENTRAL	-
IFE EAST	10,000.00
IFE NORTH EAST LCDA	2,472,717.46
IFE NORTH	-
IFE SOUTH	877,000.00
IFEDAYO	15,000.00
IFELODUN	185,000.00
ILA	-
ILES A EAST	-
ILES A WEST	215,000.00
IREPODUN	1,350,000.00
IREWOLE	-
ISOKAN	270,000.00
IWO	-
OBOKUN	-
ODO-OTIN	5,000.00
OLA-OLUWA	-
OLORUNDA	-
ORIADE	-
OROLU	-
OSOGBO	2,177,200.00
TOTAL	15,043,917.46

NOTE 49	
LOCAL GOVERNMENT SUB-TOTAL INDEPENDENT REVENUE	
ATAKUMOSA EAST	21,961,348.75
ATAKUMOSA WEST	11,133,419.15
AYEDAADE	22,570,459.50
AYEDIRE	13,793,529.82
BOLUWADURO	14,335,752.00
BORIPE	9,540,744.50
EDE NORTH	222,730,895.24
EDE SOUTH	27,155,379.00
EGBEDORE	62,671,100.37
EJIGBO	19,529,332.00
IFE CENTRAL	48,270,592.68
IFE EAST	18,761,400.00
IFE NORTH EAST LCDA	17,003,444.96
IFE NORTH	25,056,037.03
IFE SOUTH	9,210,618.00
IFEDAYO	5,903,184.00
IFELODUN	97,104,341.67
ILA	15,898,876.00
ILESA EAST	21,101,650.50
ILESA WEST	125,195,054.63
IREPODUN	18,804,381.89
IREWOLE	18,013,732.89
ISOKAN	13,557,125.00
IWO	40,669,181.75
OBOKUN	15,286,388.87
ODO-OTIN	23,010,402.77
OLA-OLUWA	8,755,000.00
OLORUNDA	41,098,680.00
ORIADE	21,133,033.00
OROLU	17,806,071.00
OSOGBO	42,741,616.01
TOTAL	1,069,802,772.98

NOTE 50	
LOCAL GOVERNMENT	
TOTAL INFLOW OPERATING ACTIVITIES	
ATAKUMOSA EAST	3,528,076,482.07
ATAKUMOSA WEST	3,517,248,552.47
AYEDAADE	3,528,685,592.82
AYEDIRE	3,519,908,663.14
BOLUWADURO	3,520,450,885.32
BORIFE	3,515,655,877.82
EDE NORTH	3,728,846,028.56
EDE SOUTH	3,533,270,512.32
EGBEDORE	3,568,786,233.69
EJIGBO	3,525,644,465.32
IFE CENTRAL	3,554,385,726.00
IFE EAST	2,473,041,993.32
IFE NORTH EAST LCDA	1,068,837,984.96
IFE NORTH	3,531,171,170.35
IFE SOUTH	3,515,325,751.32
IFEDAYO	3,512,018,317.32
IFELODUN	3,603,219,474.99
ILA	3,522,014,009.32
ILESA EAST	3,527,216,783.82
ILESA WEST	3,631,310,187.95
IREPODUN	3,524,919,515.21
IREWOLE	3,524,128,866.21
ISOKAN	3,519,672,258.32
IWO	3,546,784,315.07
OBOKUN	3,521,401,522.19
ODO-OTIN	3,529,125,536.09
OLA-OLUWA	3,514,870,133.32
OLORUNDA	3,547,213,813.32
ORIADE	3,527,248,166.32
OROLU	3,523,921,204.32
OSOGBO	3,548,856,749.33
TOTAL	106,253,256,772.58

NOTE 51	
LOCAL GOVERNMENT SALARIES & WAGES	
ATAKUMOSA EAST	1,567,267,353.72
ATAKUMOSA WEST	1,614,703,572.06
AYEDAADE	1,777,424,556.66
AYEDIRE	1,532,669,085.35
BOLUWADURO	1,586,845,224.91
BORIFE	1,670,163,503.43
EDE NORTH	1,642,754,485.12
EDE SOUTH	1,621,186,732.64
EGBEDORE	1,632,034,796.76
EJIGBO	1,622,598,907.05
IFE CENTRAL	1,678,829,115.77
IFE EAST	1,149,748,410.47
IFE NORTH EAST LCDA	492,749,318.72
IFE NORTH	1,739,665,885.86
IFE SOUTH	1,699,947,539.42
IFEDAYO	1,513,733,113.48
IFELODUN	1,670,484,456.50
ILA	1,602,832,276.43
ILESIA EAST	1,622,855,663.13
ILESIA WEST	1,622,213,775.20
IREPODUN	1,715,802,417.78
IREWOLE	1,650,200,500.37
ISOKAN	1,629,531,398.74
IWO	1,713,812,531.94
OBOKUN	1,599,618,982.44
ODO-OTIN	1,663,487,770.08
OLA-OLUWA	1,549,546,797.88
OLORUNDA	1,683,129,831.44
ORIADE	1,682,808,876.08
OROLU	1,651,355,907.31
OSOGBO	1,752,968,271.09
TOTAL	49,352,971,057.83

NOTE 52	
LOCAL GOVERNMENT SOCIAL BENEFITS	
ATAKUMOSA EAST	130,619,628.59
ATAKUMOSA WEST	88,703,072.66
AYEDAADE	71,441,849.80
AYEDIRE	73,337,089.20
BOLUWADURO	136,808,994.76
BORIFE	71,664,696.43
EDE NORTH	117,413,724.60
EDE SOUTH	119,468,812.94
EGBEDORE	66,919,143.10
EJIGBO	71,660,994.70
IFE CENTRAL	136,892,566.74
IFE EAST	70,280,001.74
IFE NORTH EAST LCDA	37,548,768.60
IFE NORTH	81,763,413.29
IFE SOUTH	70,368,102.22
IFEDAYO	102,136,845.47
IFELODUN	160,938,148.36
ILA	92,221,697.67
ILESA EAST	68,652,073.85
ILESA WEST	115,458,376.02
IREPODUN	89,190,004.35
IREWOLE	92,775,190.72
ISOKAN	98,600,390.27
IWO	109,356,425.09
OBOKUN	92,621,778.60
ODO-OTIN	111,097,633.00
OLA-OLUWA	75,532,396.62
OLORUNDA	100,928,332.53
ORIADE	87,120,335.81
OROLU	91,625,883.00
OSOGBO	110,478,808.25
TOTAL	2,943,625,178.98

NOTE 53	
LOCAL GOVERNMENT OVERHEAD COSTS	
ATAKUMOSA EAST	241,626,049.68
ATAKUMOSA WEST	217,278,752.62
AYEDAADE	90,913,318.33
AYEDIRE	326,102,877.26
BOLUWADURO	296,400,056.65
BORIFE	152,971,685.33
EDE NORTH	204,312,821.04
EDE SOUTH	198,117,992.14
EGBEDORE	300,020,606.36
EJIGBO	267,665,145.26
IFE CENTRAL	146,545,299.45
IFE EAST	184,457,516.24
IFE NORTH EAST LCDA	47,071,140.08
IFE NORTH	139,995,342.52
IFE SOUTH	134,870,233.42
IFEDAYO	368,426,054.39
IFELODUN	173,503,633.53
ILA	168,772,202.64
ILESA EAST	324,930,133.52
ILESA WEST	255,717,391.94
IREPODUN	98,311,834.31
IREWOLE	151,683,115.39
ISOKAN	166,313,824.76
IWO	145,676,739.76
OBOKUN	260,489,893.99
ODO-OTIN	276,369,854.02
OLA-OLUWA	293,035,808.33
OLORUNDA	221,958,712.82
ORIADE	123,960,895.65
OROLU	280,863,140.47
OSOGBO	150,562,715.91
TOTAL	6,408,924,787.88

NOTE 54	
LOCAL GOVERNMENT SOCIAL CONTRIBUTIONS	
ATAKUMOSA EAST	371,369,449.12
ATAKUMOSA WEST	248,783,945.19
AYEDAADE	138,678,625.40
AYEDIRE	359,143,329.96
BOLUWADURO	270,435,175.21
BORIFE	277,914,441.86
EDE NORTH	183,165,876.47
EDE SOUTH	301,186,126.81
EGBEDORE	270,956,111.26
EJIGBO	271,554,616.79
IFE CENTRAL	224,880,249.33
IFE EAST	186,340,570.58
IFE NORTH EAST LCDA	65,833,696.36
IFE NORTH	154,901,117.88
IFE SOUTH	202,127,342.30
IFEDAYO	299,326,757.93
IFELODUN	307,822,479.05
ILA	283,480,854.01
ILESA EAST	224,704,322.78
ILESA WEST	276,314,001.72
IREPODUN	187,203,023.93
IREWOLE	268,293,497.38
ISOKAN	356,397,106.53
IWO	161,412,676.50
OBOKUN	265,607,176.63
ODO-OTIN	241,066,208.86
OLA-OLUWA	451,114,963.06
OLORUNDA	284,278,678.95
ORIADE	198,244,799.38
OROLU	303,079,687.63
OSOGBO	193,183,200.88
TOTAL	7,828,800,109.71

NOTE 55	
LOCAL GOVERNMENT ALLOWANCES	
ATAKUMOSA EAST	47,203,368.51
ATAKUMOSA WEST	136,126,723.58
AYEDAADE	15,941,833.33
AYEDIRE	60,048,603.66
BOLUWADURO	54,397,500.00
BORIFE	50,233,533.33
EDE NORTH	16,412,333.33
EDE SOUTH	58,518,999.93
EGBEDORE	37,647,833.33
EJIGBO	42,014,629.13
IFE CENTRAL	10,104,333.33
IFE EAST	36,268,774.97
IFE NORTH EAST LCDA	9,993,000.00
IFE NORTH	22,678,488.17
IFE SOUTH	61,816,301.33
IFEDAYO	13,718,333.33
IFELODUN	20,681,925.54
ILA	50,368,493.33
ILESA EAST	28,468,648.01
ILESA WEST	19,843,333.33
IREPODUN	11,233,333.33
IREWOLE	64,716,427.92
ISOKAN	28,347,074.39
IWO	30,619,327.35
OBOKUN	54,207,202.86
ODO-OTIN	61,003,599.10
OLA-OLUWA	26,322,533.33
OLORUNDA	60,735,851.60
ORIADE	37,764,600.03
OROLU	23,308,333.33
OSOGBO	17,083,333.33
TOTAL	1,207,828,606.03

NOTE 56	
LOCAL GOVERNMENT INVENTORIES	
ATAKUMOSA EAST	300,000.00
ATAKUMOSA WEST	-
AYEDAADE	2,489,500.00
AYEDIRE	281,600.00
BOLUWADURO	-
BORIFE	420,000.00
EDE NORTH	3,355,000.00
EDE SOUTH	-
EGBEDORE	2,982,000.00
EJIGBO	1,145,000.00
IFE CENTRAL	4,569,000.00
IFE EAST	195,000.00
IFE NORTH EAST LCDA	1,951,517.50
IFE NORTH	2,953,000.00
IFE SOUTH	8,632,250.00
IFEDAYO	480,000.00
IFELODUN	5,269,800.00
ILA	100,000.00
ILESA EAST	2,280,000.00
ILESA WEST	415,000.00
IREPODUN	-
IREWOLE	985,000.00
ISOKAN	1,770,000.00
IWO	-
OBOKUN	4,222,250.00
ODO-OTIN	2,452,000.00
OLA-OLUWA	6,010,000.00
OLORUNDA	1,919,250.00
ORIADE	1,572,000.00
OROLU	1,080,000.00
OSOGBO	7,431,800.00
TOTAL	65,260,967.50

NOTE 57	
LOCAL GOVERNMENT TRANSFER TO OTHER GOVERNMENT AGENCIES	
ATAKUMOSA EAST	246,639,811.83
ATAKUMOSA WEST	263,305,198.78
AYEDAADE	307,294,632.36
AYEDIRE	246,075,448.47
BOLUWADURO	248,294,814.42
BORIFE	289,568,710.40
EDE NORTH	276,281,285.95
EDE SOUTH	268,873,345.34
EGBEDORE	268,999,841.70
EJIGBO	278,662,473.45
IFE CENTRAL	296,727,243.17
IFE EAST	197,438,026.26
IFE NORTH EAST LCDA	86,359,673.49
IFE NORTH	310,656,288.56
IFE SOUTH	283,537,717.02
IFEDAYO	227,941,931.06
IFELODUN	282,273,928.77
ILA	252,702,239.04
ILESA EAST	261,804,865.57
ILESA WEST	282,388,713.32
IREPODUN	286,677,473.18
IREWOLE	277,314,796.12
ISOKAN	257,235,372.87
IWO	294,024,445.30
OBOKUN	266,623,291.68
ODO-OTIN	292,008,563.58
OLA-OLUWA	275,711,680.15
OLORUNDA	299,821,027.84
ORIADE	280,184,802.13
OROLU	270,548,562.97
OSOGBO	328,624,327.52
TOTAL	8,304,600,532.30

NOTE 58	
LOCAL GOVERNMENT REVENUE REFUNDED	
ATAKUMOSA EAST	-
ATAKUMOSA WEST	-
AYEDAADE	-
AYEDIRE	-
BOLUWADURO	-
BORIFE	-
EDE NORTH	-
EDE SOUTH	-
EGBEDORE	-
EJIGBO	-
IFE CENTRAL	-
IFE EAST	-
IFE NORTH EAST LCDA	-
IFE NORTH	-
IFE SOUTH	-
IFEDAYO	-
IFELODUN	3,713,660.45
ILA	-
ILESIA EAST	-
ILESIA WEST	-
IREPODUN	-
IREWOLE	-
ISOKAN	-
IWO	-
OBOKUN	-
ODO-OTIN	-
OLA-OLUWA	-
OLORUNDA	-
ORIADE	-
OROLU	10,461,625.06
OSOGBO	60,000.00
TOTAL	14,235,285.51

NOTE 59	
LOCAL GOVERNMENT	
TOTAL OUTFLOW FROM OPERATING ACTIVITIES	
ATAKUMOSA EAST	2,605,025,661.45
ATAKUMOSA WEST	2,568,901,264.89
AYEDAADE	2,404,184,315.88
AYEDIRE	2,597,658,033.90
BOLUWADURO	2,593,181,765.95
BORIPÉ	2,512,936,570.78
EDE NORTH	2,443,695,526.51
EDE SOUTH	2,567,352,009.80
EGBEDORE	2,579,560,332.51
EJIGBO	2,555,301,766.38
IFE CENTRAL	2,498,547,807.79
IFE EAST	1,824,728,300.26
IFE NORTH EAST LCDA	741,507,114.75
IFE NORTH	2,452,613,536.28
IFE SOUTH	2,461,299,485.71
IFEDAYO	2,525,763,035.66
IFELODUN	2,624,688,032.20
ILA	2,450,477,763.12
ILESA EAST	2,533,695,706.86
ILESA WEST	2,572,350,591.53
IREPODUN	2,388,418,086.88
IREWOLE	2,505,968,527.90
ISOKAN	2,538,195,167.56
IWO	2,454,902,145.94
OBOKUN	2,543,390,576.20
ODO-OTIN	2,647,485,628.64
OLA-OLUWA	2,677,274,179.37
OLORUNDA	2,652,771,685.18
ORIADE	2,411,656,309.08
OROLU	2,632,323,139.77
OSOGBO	2,560,392,456.98
TOTAL	76,126,246,525.74

NOTE 60	
LOCAL GOVERNMENT	
NET CASHFLOW FROM OPERATING ACTIVITIES	
ATAKUMOSA EAST	923,050,820.62
ATAKUMOSA WEST	948,347,287.58
AYEDAADE	1,124,501,276.94
AYEDIRE	922,250,629.24
BOLUWADURO	927,269,119.37
BORIFE	1,002,719,307.04
EDE NORTH	1,285,150,502.05
EDE SOUTH	965,918,502.52
EGBEDORE	989,225,901.18
EJIGBO	970,342,698.94
IFE CENTRAL	1,055,837,918.21
IFE EAST	648,313,693.06
IFE NORTH EAST LCDA	327,330,870.21
IFE NORTH	1,078,557,634.07
IFE SOUTH	1,054,026,265.61
IFEDAYO	986,255,281.66
IFELODUN	978,531,442.79
ILA	1,071,536,246.20
ILESA EAST	993,521,076.96
ILESA WEST	1,058,959,596.42
IREPODUN	1,136,501,428.33
IREWOLE	1,018,160,338.31
ISOKAN	981,477,090.76
IWO	1,091,882,169.13
OBOKUN	978,010,945.99
ODO-OTIN	881,639,907.45
OLA-OLUWA	837,595,953.95
OLORUNDA	894,442,128.14
ORIADE	1,115,591,857.24
OROLU	891,598,064.55
OSOGBO	988,464,292.35
TOTAL	30,127,010,246.84

NOTE 61	
LOCAL GOVERNMENT ADMINISTRATIVE SECTOR	
ATAKUMOSA EAST	16,945,425.63
ATAKUMOSA WEST	23,555,972.38
AYEDAADE	24,901,484.85
AYEDIRE	34,499,200.48
BOLUWADURO	16,233,623.54
BORIFE	29,220,136.81
EDE NORTH	144,829,480.50
EDE SOUTH	19,706,036.24
EGBEDORE	49,032,611.47
EJIGBO	18,186,004.62
IFE CENTRAL	20,121,927.11
IFE EAST	15,610,527.66
IFE NORTH EAST LCDA	7,587,940.43
IFE NORTH	29,338,932.47
IFE SOUTH	23,391,999.60
IFEDAYO	62,217,534.13
IFELODUN	37,153,023.14
ILA	16,699,418.46
ILESA EAST	30,661,517.04
ILESA WEST	27,172,803.01
IREPODUN	29,881,882.36
IREWOLE	49,745,841.05
ISOKAN	42,465,940.29
IWO	36,486,481.36
OBOKUN	16,323,792.01
ODO-OTIN	31,189,634.35
OLA-OLUWA	16,649,914.76
OLORUNDA	18,943,285.37
ORIADE	33,200,019.77
OROLU	56,163,822.19
OSOGBO	41,264,266.76
TOTAL	1,019,380,479.84

NOTE 62	
LOCAL GOVERNMENT ECONOMIC SECTOR	
Atakumosa East	713,335,385.35
Atakumosa West	734,550,042.15
Ayedaade	810,022,914.12
Ayedire	697,862,179.10
Boluwaduro	722,091,096.34
Boripe	759,353,103.02
Ede North	747,095,108.23
Ede South	737,449,472.83
Egbedore	743,300,996.94
Ejigbo	738,081,032.36
Ife Central	763,228,580.42
Ife East	522,886,196.37
Ife North East LCDA	224,094,084.16
Ife North	806,691,354.61
Ife South	772,673,264.77
Ifedayo	689,393,541.46
Ifelodun	749,496,641.22
Ila	751,602,147.20
Ilesa East	738,195,860.05
Ilesa West	737,908,791.81
Irepodun	779,763,960.77
Irewole	756,225,151.48
Isokan	741,181,415.09
Iwo	778,874,034.34
Obokun	727,793,838.44
Odo-Otin	756,367,549.01
Ola-Oluwa	705,383,478.49
Olorunda	765,151,967.44
Oriade	765,008,428.22
Orolu	750,941,878.20
Osogbo	796,385,454.48
TOTAL	22,482,388,948.47

NOTE 63	
LOCAL GOVERNMENT	
Total Outflow from Investing Activities	
ATAKUMOSA EAST	730,280,810.98
ATAKUMOSA WEST	758,106,014.53
AYEDAADE	834,924,398.97
AYEDIRE	732,361,379.58
BOLUWADURO	738,324,719.88
BORIFE	788,573,239.83
EDE NORTH	891,924,588.73
EDE SOUTH	757,155,509.07
EGBEDORE	792,333,608.41
EJIGBO	756,267,036.98
IFE CENTRAL	783,350,507.53
IFE EAST	538,496,724.03
IFE NORTH EAST LCDA	231,682,024.59
IFE NORTH	836,030,287.08
IFE SOUTH	796,065,264.37
IFEDAYO	751,611,075.59
IFELODUN	786,649,664.36
ILA	768,301,565.66
ILESA EAST	768,857,377.09
ILESA WEST	765,081,594.82
IREPODUN	809,645,843.13
IREWOLE	805,970,992.53
ISOKAN	783,647,355.38
IWO	815,360,515.70
OBOKUN	744,117,630.45
ODO-OTIN	787,557,183.36
OLA-OLUWA	722,033,393.25
OLORUNDA	784,095,252.81
ORIADE	798,208,447.99
OROLU	807,105,700.39
OSOGBO	837,649,721.24
TOTAL	23,501,769,428.31

NOTES TO CASHFLOW 2024	
NOTE 64	
LOCAL GOVERNMENT	
DEDUCTION RECEIVED/DIVIDEND RECEIVED	
ATAKUMOSA EAST	
ATAKUMOSA WEST	
AYEDAADE	
AYEDIRE	
BOLUWADURO	
BORIFE	
EDE NORTH	
EDE SOUTH	
EGBEDORE	
EJIGBO	
IFE CENTRAL	
IFE EAST	
IFE NORTH EAST LCDA	
IFE NORTH	
IFE SOUTH	
IFEDAYO	
IFELODUN	
ILA	
ILESIA EAST	
ILESIA WEST	
IREPODUN	
IREWOLE	657,000.00
ISOKAN	
IWO	
OBOKUN	
ODO-OTIN	
OLA-OLUWA	
OLORUNDA	
ORIADE	
OROLU	
OSOGBO	
TOTAL	657,000.00

NOTE 65	
LOCAL GOVERNMENT LOAN REPAYMENT 10KM ROAD	
ATAKUMOSA EAST	25,962,547.95
ATAKUMOSA WEST	31,809,014.01
AYEDAADE	27,885,706.83
AYEDIRE	20,618,178.93
BOLUWADURO	27,933,267.33
BORIFE	22,388,477.67
EDE NORTH	27,282,167.82
EDE SOUTH	30,491,874.45
EGBEDORE	36,335,169.00
EJIGBO	32,473,352.43
IFE CENTRAL	29,708,772.03
IFE EAST	25,693,755.21
IFE NORTH EAST LCDA	8,328,422.79
IFE NORTH	20,859,039.99
IFE SOUTH	21,943,083.69
IFEDAYO	26,140,794.21
IFELODUN	19,555,460.28
ILA	31,019,920.92
ILESA EAST	30,871,264.68
ILESA WEST	31,916,694.87
IREPODUN	29,403,265.95
IREWOLE	26,667,283.68
ISOKAN	34,123,522.14
IWO	31,917,198.06
OBOKUN	23,140,336.05
ODO-OTIN	23,697,083.61
OLA-OLUWA	26,655,138.72
OLORUNDA	26,864,568.54
ORIADE	24,466,271.64
OROLU	27,612,913.86
OSOGBO	27,374,192.79
TOTAL	831,138,740.13

NOTE 66	
LOCAL GOVERNMENT LOAN REPAYMENT INTERVENTION	
ATAKUMOSA EAST	8,986,841.60
ATAKUMOSA WEST	6,078,670.50
AYEDAADE	71,226,789.80
AYEDIRE	10,493,825.50
BOLUWADURO	4,922,312.90
BORIFE	25,360,303.80
EDE NORTH	3,692,355.80
EDE SOUTH	15,854,830.60
EGBEDORE	36,020,308.40
EJIGBO	16,094,384.90
IFE CENTRAL	25,932,497.70
IFE EAST	13,867,041.10
IFE NORTH EAST LCDA	11,461,498.00
IFE NORTH	31,382,661.90
IFE SOUTH	21,118,432.50
IFEDAYO	5,671,046.60
IFELODUN	3,981,960.10
ILA	15,908,815.80
ILESA EAST	28,286,315.20
ILESA WEST	11,211,402.70
IREPODUN	3,518,468.90
IREWOLE	24,722,403.10
ISOKAN	8,714,891.10
IWO	55,019,282.90
OBOKUN	22,182,969.70
ODO-OTIN	1,476,364.40
OLA-OLUWA	11,348,533.50
OLORUNDA	16,915,727.70
ORIADE	28,967,397.90
OROLU	7,171,181.40
OSOGBO	55,802,540.50
TOTAL	603,392,056.50

NOTE 67	
LOCAL GOVERNMENT LOAN REPAYMENT ENVIRONMENTAL	
ATAKUMOSA EAST	4,857,608.40
ATAKUMOSA WEST	4,857,608.40
AYEDAADE	4,857,608.40
AYEDIRE	4,857,608.40
BOLUWADURO	4,857,608.40
BORIFE	4,857,608.40
EDE NORTH	4,857,608.40
EDE SOUTH	4,857,608.40
EGBEDORE	4,857,608.40
EJIGBO	4,857,608.40
IFE CENTRAL	4,857,608.40
IFE EAST	3,400,325.90
IFE NORTH EAST LCDA	1,457,283.60
IFE NORTH	4,857,608.40
IFE SOUTH	4,857,608.40
IFEDAYO	4,857,608.40
IFELODUN	4,857,608.40
ILA	4,857,608.40
ILESA EAST	4,857,608.40
ILESA WEST	4,857,608.40
IREPODUN	4,857,608.40
IREWOLE	4,857,608.40
ISOKAN	4,857,608.40
IWO	4,857,608.40
OBOKUN	4,857,608.40
ODO-OTIN	4,857,608.40
OLA-OLUWA	4,857,608.40
OLORUNDA	4,857,608.40
ORIADE	4,857,608.40
OROLU	4,857,608.40
OSOGBO	4,857,608.40
TOTAL	145,728,253.10

NOTE 68	
LOCAL GOVERNMENT WATER PROJECT	
ATAKUMOSA EAST	-
ATAKUMOSA WEST	-
AYEDAADE	-
AYEDIRE	-
BOLUWADURO	-
BORIFE	-
EDE NORTH	-
EDE SOUTH	-
EGBEDORE	-
EJIGBO	-
IFE CENTRAL	-
IFE EAST	-
IFE NORTH EAST LCDA	-
IFE NORTH	-
IFE SOUTH	-
IFEDAYO	-
IFELODUN	-
ILA	-
ILESA EAST	-
ILESA WEST	2,917,092.31
IREPODUN	-
IREWOLE	-
ISOKAN	-
IWO	-
OBOKUN	-
ODO-OTIN	-
OLA-OLUWA	-
OLORUNDA	-
ORIADE	-
OROLU	-
OSOGBO	-
TOTAL	2,917,092.31

NOTE 69	
LOCAL GOVERNMENT LOAN REPAYMENT	
ATAKUMOSA EAST	-
ATAKUMOSA WEST	-
AYEDAADE	-
AYEDIRE	-
BOLUWADURO	-
BORIFE	-
EDE NORTH	-
EDE SOUTH	-
EGBEDORE	-
EJIGBO	-
IFE CENTRAL	-
IFE EAST	-
IFE NORTH EAST LCDA	5,000,000.00
IFE NORTH	-
IFE SOUTH	-
IFEDAYO	-
IFELODUN	-
ILA	-
ILESA EAST	-
ILESA WEST	-
IREPODUN	8,000,000.00
IREWOLE	-
ISOKAN	-
IWO	-
OBOKUN	-
ODO-OTIN	-
OLA-OLUWA	-
OLORUNDA	-
ORIADE	-
OROLU	-
OSOGBO	-
TOTAL	13,000,000.00

NOTE 70	
LOCAL GOVERNMENT DEDUCTION PAID	
ATAKUMOSA EAST	
ATAKUMOSA WEST	20,000.00
AYEDAADE	
AYEDIRE	
BOLUWADURO	
BORIFE	
EDE NORTH	
EDE SOUTH	
EGBEDORE	
EJIGBO	
IFE CENTRAL	
IFE EAST	
IFE NORTH EAST LCDA	
IFE NORTH	
IFE SOUTH	
IFEDAYO	
IFELODUN	
ILA	
ILESIA EAST	
ILESIA WEST	
IREPODUN	
IREWOLE	523,000.00
ISOKAN	
IWO	
OBOKUN	
ODO-OTIN	
OLA-OLUWA	
OLORUNDA	
ORIADE	
OROLU	
OSOGBO	
TOTAL	543,000.00

NOTE 71	
LOCAL GOVERNMENT	
Total Outflow from Financing Activities	
ATAKUMOSA EAST	39,806,997.95
ATAKUMOSA WEST	42,765,292.91
AYEDAADE	103,970,105.03
AYEDIRE	35,969,612.83
BOLUWADURO	37,713,188.63
BORIFE	52,606,389.87
EDE NORTH	35,832,132.02
EDE SOUTH	51,204,313.45
EGBEDORE	77,213,085.80
EJIGBO	53,425,345.73
IFE CENTRAL	60,498,878.13
IFE EAST	42,961,122.21
IFE NORTH EAST LCDA	26,247,204.39
IFE NORTH	57,099,310.29
IFE SOUTH	47,919,124.59
IFEDAYO	36,669,449.21
IFELODUN	28,395,028.78
ILA	51,786,345.12
ILESA EAST	64,015,188.28
ILESA WEST	50,902,798.28
IREPODUN	45,779,343.25
IREWOLE	56,770,295.18
ISOKAN	47,696,021.64
IWO	91,794,089.36
OBOKUN	50,180,914.15
ODO-OTIN	30,031,056.41
OLA-OLUWA	42,861,280.62
OLORUNDA	48,637,904.64
ORIADE	58,291,277.94
OROLU	39,641,703.66
OSOGBO	88,034,341.69
TOTAL	1,596,719,142.04

NOTE 72	
LOCAL GOVERNMENT	
Net Cashflow from Financing Activities	
ATAKUMOSA EAST	-39,806,997.95
ATAKUMOSA WEST	-42,765,292.91
AYEDAADE	-103,970,105.03
AYEDIRE	-35,969,612.83
BOLUWADURO	-37,713,188.63
BORIPÉ	-52,606,389.87
EDE NORTH	-35,832,132.02
EDE SOUTH	-51,204,313.45
EGBEDORE	-77,213,085.80
EJIGBO	-53,425,345.73
IFE CENTRAL	-60,498,878.13
IFE EAST	-42,961,122.21
IFE NORTH EAST LCDA	-26,247,204.39
IFE NORTH	-57,099,310.29
IFE SOUTH	-47,919,124.59
IFEDAYO	-36,669,449.21
IFELODUN	-28,395,028.78
ILA	-51,786,345.12
ILESA EAST	-64,015,188.28
ILESA WEST	-50,902,798.28
IREPODUN	-45,779,343.25
IREWOLE	-56,113,295.18
ISOKAN	-47,696,021.64
IWO	-91,794,089.36
OBOKUN	-50,180,914.15
ODO-OTIN	-30,031,056.41
OLA-OLUWA	-42,861,280.62
OLORUNDA	-48,637,904.64
ORIADE	-58,291,277.94
OROLU	-39,641,703.66
OSOGBO	-88,034,341.69
TOTAL	-1,596,062,142.04

NOTE 73	
LOCAL GOVERNMENT	
Cash and Cash Equivalent for the year	
ATAKUMOSA EAST	152,963,011.69
ATAKUMOSA WEST	147,475,980.14
AYEDAADE	185,606,772.94
AYEDIRE	153,919,636.83
BOLUWADURO	151,231,210.86
BORIFE	161,539,677.34
EDE NORTH	357,393,781.30
EDE SOUTH	157,558,680.00
EGBEDORE	119,679,206.97
EJIGBO	160,650,316.23
IFE CENTRAL	211,988,532.55
IFE EAST	66,855,846.82
IFE NORTH EAST LCDA	69,401,641.23
IFE NORTH	185,428,036.70
IFE SOUTH	210,041,876.65
IFEDAYO	197,974,756.86
IFELODUN	163,486,749.65
ILA	251,448,335.42
ILESA EAST	160,648,511.59
ILESA WEST	242,975,203.32
IREPODUN	281,076,241.95
IREWOLE	156,076,050.60
ISOKAN	150,133,713.74
IWO	184,727,564.07
OBOKUN	183,712,401.39
ODO-OTIN	64,051,667.68
OLA-OLUWA	72,701,280.08
OLORUNDA	61,708,970.69
ORIADE	259,092,131.31
OROLU	44,850,660.50
OSOGBO	62,780,229.42
TOTAL	5,029,178,676.49

NOTES TO CASHFLOW 2024	
NOTE 74	
LOCAL GOVERNMENT	
Cash and Cash Equivalent 01/01/2024	
ATAKUMOSA EAST	-2,387,573.84
ATAKUMOSA WEST	27,332,296.49
AYEDAADE	7,616,609.33
AYEDIRE	2,326,515.70
BOLUWADURO	2,088,753.34
BORIFE	1,945,960.36
EDE NORTH	1,426,043.62
EDE SOUTH	912,329.79
EGBEDORE	71,803,868.70
EJIGBO	1,894,206.26
IFE CENTRAL	34,826,194.29
IFE EAST	52,744,313.78
IFE NORTH EAST LCDA	14,877.37
IFE NORTH	3,004,036.50
IFE SOUTH	-27,262,828.11
IFEDAYO	-4,387,172.83
IFELODUN	2,604,091.42
ILA	2,379,860.24
ILESA EAST	780,223.89
ILESA WEST	12,431,122.94
IREPODUN	5,958,088.03
IREWOLE	8,396,666.21
ISOKAN	10,502,960.94
IWO	3,395,819.78
OBOKUN	-4,565,832.50
ODO-OTIN	5,257,550.13
OLA-OLUWA	6,536,242.67
OLORUNDA	39,090,293.97
ORIADE	15,105,062.08
OROLU	28,177,326.66
OSOGBO	3,167,075.25
TOTAL	313,114,982.46

NOTES TO CASHFLOW 2024	
NOTE 75	
LOCAL GOVERNMENT	
Cash and Cash Equivalent 31/12/2024	
ATAKUMOSA EAST	150,575,437.85
ATAKUMOSA WEST	174,808,276.63
AYEDAADE	193,223,382.27
AYEDIRE	156,246,152.53
BOLUWADURO	153,319,964.20
BORIFE	163,485,637.70
EDE NORTH	358,819,824.92
EDE SOUTH	158,471,009.79
EGBEDORE	191,483,075.67
EJIGBO	162,544,522.49
IFE CENTRAL	246,814,726.84
IFE EAST	119,600,160.60
IFE NORTH EAST LCDA	69,416,518.60
IFE NORTH	188,432,073.20
IFE SOUTH	182,779,048.54
IFEDAYO	193,587,584.03
IFELODUN	166,090,841.07
ILA	253,828,195.66
ILESA EAST	161,428,735.48
ILESA WEST	255,406,326.26
IREPODUN	287,034,329.98
IREWOLE	164,472,716.81
ISOKAN	160,636,674.68
IWO	188,123,383.85
OBOKUN	179,146,568.89
ODO-OTIN	69,309,217.81
OLA-OLUWA	79,237,522.75
OLORUNDA	100,799,264.66
ORIADE	274,197,193.39
OROLU	73,027,987.16
OSOGBO	65,947,304.67
TOTAL	5,342,293,658.95

AYEDAADE TRADITIONAL COUNCIL GBONGAN

INCOME		EXPENDITURE	
Bal	947.363.08	Oba's Chief's Salary -	21,675,090.91
Allocation	16,619,757.81	Fuel & Travel -	1,998,255.00
Return	41,820.00	Hospitality -	1,829,558.58
		Palace maintenance -	2,248,140.87
		Vehicle maintenance -	2,087,790.73
		Motorcycle maintenance	1,197,905.97
		Medical maintenance -	1,366,294.56
		Periodic maintenance -	1,581,475.94
		Payee -	363,462.69
		Allowances to Aids -	3,350,649.56
		Imprest -	1,161,990.66
		Others -	270,000.00
		Bank Charges -	22,242.74
		Bal c/d -	2,277,999.9
		Total	- 41,430,828.11
Total	41,430,828.11		

BOLUWADURO TRADITIONAL COUNCIL, OTAN-AYEGBAJU

RECEIPTS AND PAYMENTS FROM JAN-DEC, 2024

RECEIPTS	AMOUNT (#)	PAYMENT	AMOUNT (#)
Balance b/f	14,281.85	Oba & Chief	25,263,500.00
Allocation	31,385,175.23	Operation Allowance	991,500.00
		Festival Allowance	400,000.00
		Traditional Allowance	4,568,000.00
		Paye	34,000.00
		Bank Charges	39,675.73
		Balance c/d	102,781.35
	31,399,457.08		31,399,457.08

BORIBE TRADITIONAL COUNCIL, IRAGBIJI
RECEIPTS AND PAYMENTS FROM JAN-DEC, 2024

RECEIPTS	AMOUNT (#)	PAYMENT	AMOUNT (#)
Opening balance 1/1/2024	72,819.44	Salaries to Obas & Chiefs	28,455,592.59
Allocation	36,028,209.21	Traditional Allowance	250,000.00
		Festival Allowance	1,800,000.00
		Entertainment	300,000.00
		Imprest	860,000.00
		Sitting Allowance	1,620,000.00
		Paye	209,407.41
		Bank Charges	313,145.38
		Running Cost	750,000.00
		Wardrobe	1,000,000.00
		Balance c/d	542,883.27
	36,101,028.65		36,101,028.65

EDE TRADITIONAL COUNCIL, EDE
RECEIPT AND PAYMENTS FOR JANUARY-DECEMBER 2024

RECEIPTS ₦		PAYMENTS ₦	
Opening Bal-	82,830.53	Oba & Chief Salary	54,885,545.49
Allocation	103,385,868.30	Imprest	4,015,000.00
		Sitting Allowance	2,117,000.00
		Entertainment	5,190,000.00
		Running Cost	4,400,000.00
		Security Allowance	5,500,000.00
		Palace Staff	4,025,000.00
		Stipend	7,155,000.00
		IBEDC	500,000.00
		Printing	120,000.00
		Budget Committee	30,000.00
		Donation/Burial	230,000.00
		Out of pocket	8,477,900.00
		Festival	6,163,964.50
		PAYEE	183,518.00
		Bank Charges	22,306.24
		Bal c/d	453,464.60
Total	103,468,698.83		103,468,698.83

EJIGBO TRADITIONAL COUNCIL JAN-DEC, 2024

RECEIPTS		PAYMENTS	
Bal b/f -	1,843,612.58	Oba & Chief Salary	18,637,247.71
Allocation-	34,076,592.53	Running Costs -	726,908.64
		Imprest	3,680,919.39
		Sitting Allowance	1,462,083.35
		Payee	137,319.89
		Printing	3,152,903.69
		Entertainment	1,600,000.00
		Palace Maintenance	3,630,449.33
		Security Allowance	2,750,000.00
		Bank Charges	57,075.54
		Balance c/d	85,297.57
Total	35,920,205.11		35,920,205.11

IFELODUN TRADITIONAL COUNCIL, IKIRUN
RECEIPTS AND PAYMENTS FROM JAN-DEC, 2024

RECEIPTS	AMOUNT (#)	PAYMENT	AMOUNT (#)
Bal b/f	16,793,115.54	Obas & Chiefs	27,315,216.95
Allocation	62,259,378.46	Festival Allowance	1,145,120.30
		Entertainment	400,000.00
		Running Cost	230,000.00
		Sitting Allowance	625,000.00
		Operational Allowance	886,702.31
		Allowance to Aids	85,000.00
		Balance c/d	48,365,454.74
	79,052,494.00		79,052,494.30

IJESA CENTRAL TRADITIONAL COUNCIL, ILES
RECEIPTS AND PAYMENTS FOR JANUARY-DECEMBER, 2024

RECEIPTS	AMOUNT (#)	PAYMENT	AMOUNT (#)
Bal b/f	504,830.29	Salaries of Oba's & Chiefs	32,811,435.99
Allocation	68,147,809.41	Allowance to Palace Staff	2,693,281.64
		Palace Maintenance	8,150,687.89
		Administrative Expenses	10,600,000.00
		Bank Charges	64,996.90
		Bal c/d	14,332,237.28
	68,652,639.70		68,652,639.70

IJESA NORTH TRADITIONAL COUNCIL, IJEBU-JESA
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER,
2024

RECEIPTS	AMOUNT (#)	PAYMENT	AMOUNT (#)
Bal b/f	3,983,787.09	Salaries of Oba's & Chiefs	64,203,000.00
Statutory Allocation	70,280,700.00	Regent Allowance	345,000.00
		Sitting Allowance	1,632,000.00
		Committee Allowance	5,238,821.83
		Clerk Allowance	480,000.00
		Secretariat Expenses	956,200.00
		Entertainment	200,000.00
		Bank Charges	78,154.85
		C/d	1,131,310.41
	74,264,487.09		74,264,487.09

IJESA SOUTH TRADITIONAL COUNCIL, 2024
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER,
2024

RECEIPTS	AMOUNT (#)	PAYMENT	AMOUNT (#)
Bal b/f	2,693,541.87	Salaries of Oba's & Chiefs	60,488,000.00
Allocation	60,241,705.44	Imprest	1,305,000.00
		Christmas Bonus	1,000,000.00
		Bank Charges	75,437.80
		Bal c/d	66,809.51
	62,935,247.31		62,935,247.31

ILA TRADITIONAL COUNCIL, ILA-ORANGUN
RECEIPTS AND PAYMENTS FROM JAN-DEC, 2024

RECEIPTS	AMOUNT (#)	PAYMENT	AMOUNT (#)
Bal B/F at 1/1/2024	394,307.94	Salary	49,281,970.88
Allocation	64,976,630.97	Palace Maintenance	2,389,989.74
		Vigilante	270,000.00
		Secretary Allowance	500,000.00
		Balance Leftover	675,625.80
		Arrears	279,723.12
		Financial Assistance	1,790,000.00
		Other Allowance	1,382,349.83
		Running Cost	2,886,000.00
		Recharge Card	1,986,600.00
		Printing	806,000.00
		Entertainment	154,000.00
		Balance C/D	2,968,679.14
	65,370,938.91		65,370,938.51

IFE TRADITIONAL COUNCIL
JANUARY – DECEMBER 2024

RECEIPT		PAYMENT	
Bal b/f	18,489,299.00	Salaries of Obas/Chiefs	142,384,211.69
Allocation	147,419,924.33	Allowance to Aids Festival	7,604,275.00
		Palace Maintenance	2,200,000.00
		Miscellaneous	10,067,161.35
		Vigilantee/Security	50,000.00
		Cleaner	767,000.00
		Bank Charges	1,947,500.00
		Balance c/d	230,286.90
	165,909,224.33		208,789.39
Balance	c/d 208,789.39		165,909,224.33

IREPODUN / OROLU TRADITIONAL COUNCIL.

SUMMARY OF RECEIPTS AND PAYMENTS (JANUARY – DECEMBER, 2024)

PARTICULARS	AMOUNTS (#)	PARTICULARS	AMOUNT (#)
Balance b/f	7,111,473.08	Oba's & Chief Salaries	58,303,050.00
Allocation	81,461,412.19	Operational Allowance	3,200,000.00
		Advance Salary	500,000.00
		Allowance to Aids	2,495,000.00
		PAYEE	487,550.00
		Festival Allowances	940,000.00
		Palace Maintenance	9,150,000.00
		Setting Allowances	950,000.00
		Entertainment	320,000.00
		Others	120,000.00
		Imprest	3,850,000.00
		Grant	7,000,000.00
		Printing	299,600.00
		Bank Charges	12,192.92
		B/D	845,572.35
	88,572,965.27		88,572,965.27

IREWOLE TRADITIONAL COUNCIL, IKIRE

INCOME			EXPENDITURE		
BALANCE	-	7,061,485.84	SALARY OBAS & CHIEFS	-	45,327,336.85
ALL	-	28,598,976.12	ALLOWANCES TO AID	-	11,366,296.10
			PAL. MAINTAINANCE	-	9,543,532.27
			CAPITAL ALLOWANCES	-	500,000.00
			FESTIVAL ALL	-	3,158,487.49
			LITIGATION	-	200,000.00
			PAYEE	-	494,365.50
			OPERATIONAL ALL	-	134,126.25
			OTHERS	-	150,000.00
			BAL C/D	-	11,399,799 .49
TOTAL		82,273,943.95	TOTAL		82,273,943.95

IWO TRADITIONAL COUNCIL, IWO
RECEIPTS AND PAYMENTS FROM JAN-DEC, 2024

RECEIPTS	AMOUNT (#)	PAYMENT	AMOUNT (#)
Balance b/f	7,686,887.31	Salary	57,795,599.89
Allocation	99,282,356.02	Entertainment	4,316,714.86
		PHCN BILL	2,602,747.39
		Palace Maintenance	3,662,753.64
		Vehicle Allowance	4,700,187.56
		Personal Staff Allowance	3,262,484.33
		Sitting Allowances	1,965,642.98
		3% Allocation	1,659,206.54
		Payee	938,512.95
		Running Cost	2,909,619.91
		Arrears	10,756,137.31
		Repairs/Maintenance	8,205,987.28
		Festival	4,006,813.18
		Balance c/d	186,835.51
	106,969,243.33		106,969,243.33

ODO-OTIN TRADITIONAL COUNCIL

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Bal b/f	2,813,833.01	Salary	16,519,358.26
Statutory Allocation	35,917,850.45	Traditional Allowance	12,338,034.60
		Entertainment Allowance	872,490.02
		Vehicle Allowance	1,290,000.06
		Palace Allowance	1,665,000.00
		PHCN Allowance	822,000.00
		Transport Allowance	1,881,000.00
		Security Allowance	861,000.00
		Payee	301,883.33
		Running Cost	716,000.00
		Sitting Allowance	618,752.07
		Printing	98,000.00
		Stationaries	150,000.00
		Operational & Fuelling	140,700.00
		Festival	310,000.00
		Others	75,000.00
		Bank Charges	21,809.19
		Bal c/d	50,655.93
	38,731,683.46		38,731,683.46

OSOGBO TRADITIONAL COUNCIL

The Osogbo Traditional Council's records for the last half year July – December, 2024 could not be presented for audit Scrutiny as at the time of this report, despite repeated demands.

Therefore, reasonable opinion could not be formed on the Account as at the time of this report.

SUMMARY ACCOUNTS OF LOCAL GOVERNMENT STAFF LOANS BOARD FOR THE YEAR ENDED 2024

Particulars	₦	Particulars	₦
Balance b/f	27,440,775.27	Loan Granted	203,970,000.00
IGR [Form & Others]	8,269,500.00	Revenue Refunded (overpayment)	15,483,457.86
Allocation (Subvention)	240,000,000.00	Impress	17,815,000.00
Advance Retire (Repayment)	109,068,263.02	Fuel (Petrol & Others)	1,240,000.00
Expenditure Recovery	200,000.00	Cleaning Environment	33,000.00
		Equipment (Generator & Others)	1,023,000.00
		Security	305,000.00
		Utility	2,545,950.96
		Repair	2,659,450.00
		House Rent	1,500,000.00
		Seminar	82,080,501.00
		Financial Assistance	1,025,000.00
		Gift & Entertainment	2,950,000.00
		Festival	10,675,000.00
		Printing	22,860,000.00
		Accidental Bonus	40,000.00
		JSMC Meeting	360,000.00
		Casual Staff	30,000.00
		Other Account (Bank to Bank Transfer)	2,021,812.45
			16,361,366.02
	<u>384,978,538.29</u>		<u>384,978,538.29</u>
Balance b/d	16,361,366.02		

Note

DR - ₦384,978,538.29
CR - ₦368,617,172.27
 ₦16,361,366.02

RECEIPT SIDE FOR THE YEAR 2024

MONTHS	REVENUE MADE (IGR & SUBVENTION)	ADVANCE RETIRE (REPAYMENT)	EXPENDITURE RECOVERY	TOTAL ₦
Balance b/f				
January	48,725,000.00	3,294,959.09	-	52,019,959.09
February	884,500.00	9,950,845.61	-	10,835,345.61
March	1,099,000.00	9,593,794.74	-	10,692,794.74
April	48,711,500.00	9,358,231.50	-	58,069,731.50
May	875,500.00	10,338,599.80	200,000.00	11,414,099.80
June	48,601,500.00	11,394,039.44	-	59,995,539.44
July	628,000.00	12,934,748.55	-	13,562,748.55
August	643,500.00	10,674,679.47	-	11,318,179.47
September	48,675,000.00	10,925,041.61	-	59,600,041.61
October	728,500.00	10,044,333.27	-	10,772,833.27
November	48,697,500.00	10,059,534.94	-	58,757,034.94
December	-	499,455.00	-	499,455.00
Total	248,269,500.00	109,068,263.02	200,000.00	357,537,763.02

LOCAL GOVERNMENT SERVICE COMMISSION OSOGBO

RECEIPTS AND PAYMENT FOR YEAR ENDED 31ST DECEMBER, 2024

RECEIPTS N		PAYMENTS N	
Bal. B/f	10,332.908.60	Running cost	61,329.000.00
Allocation for the year	253,519,224.33	Workshop	120,010,000.00
		Purchase of Vehicle	24,500.000.00
		Renovation of Office	4,500,000.00
		Purchase of Computer	8,400,000.00
		Christmas Bonus	45,000.000.00
		Bank Charges	8,541.95
		Bal c/d	104,590.98
Total	263,852,132.93		263,852,132.93

REVENUE ALLOCATION

MONTHLY/YEAR		AMOUNT N
January	2024	-
February	2024	20,186,554.44
March	2024	20,186,273.18
April	2024	8,324,057.00
May	2024	15,565,541.62
June	2024	13,031,157.12
July	2024	7,089,054.17
August	2024	30,187,935.20
September	2024	35,539,551.52
October	2024	15,076,462.51
November	2024	27,900,000.00
December	2024	60,432,637.57
Total		253,519,224.33

RUNNING COST

MONTHLY/YEAR		AMOUNT N
January	2024	5,055,000.00
February	2024	5,055,000.00
March	2024	5,055,000.00
April	2024	5,055,000.00
May	2024	5,055,000.00
June	2024	5,055,000.00
July	2024	5,055,000.00
August	2024	5,055,000.00
September	2024	5,055,000.00
October	2024	5,278,000.00
November	2024	5,278,000.00
December	2024	5,278,000.00
Total		61,329,000.00

WORKSHOP

MONTHLY/YEAR		AMOUNT N
January	2024	-
February	2024	15,000,000.00
March	2024	20,000,000.00
April	2024	1,025,000.00
May	2024	10,735,500.00
June	2024	7,945,000.00
July	2024	2,050,000.00
August	2024	600,000.00
September	2024	25,325,000.00
October	2024	11,500,000.00
November	2024	12,661,000.00
December	2024	13,169,000.00
Total		120,010,000.00

PURCHASE OF VECHILE

MONTHLY/YEAR		AMOUNT N
August	2024	24,500,000.00

RENOVATION OF OFFICE

MONTHLY/YEAR		AMOUNT N
November	2024	4,500,000.00

PURCHASE OF COMPUTER

MONTHLY/YEAR		AMOUNT N
November	2024	8,400,000.00

CHRISTMAS BONUS

MONTHLY/YEAR		AMOUNT N
December	2024	45,000,000.00

BANK CHARGES FOR 2024

MONTHLY/YEAR		AMOUNT N
January	2024	51:60
February	2024	51:60
March	2024	38:70
April	2024	107:50
May	2024	64:50
June	2024	25:80
July	2024	5,443:80
August	2024	475:15
September	2024	344:00
October	2024	718:10
November	2024	516:00
December	2024	705:20
Total		8,541:95

PAYMENT SIDE FOR THE YEAR 2024

MONTHS	LOAN GRANTED (ADVANCE MADE)	REVENUE REFUNDED	PRINTING & STATIONERIES	OVERHEAD IMPRESS & OTHERS	SOCIAL BENEFIT	EQUIPMENT, FORM, GENERATOR & OTHERS	OTHER ACCOUNT	TOTAL
January	13,150,000.00	1,406,677.18	1,080,000.00	1,903,050.00	9,323,000.00	-	-	26,862,727.18
February	17,900,000.00	2,289,650.65	900,000.00	2,907,300.00	5,529,000.00	-	-	29,525,950.65
March	14,200,000.00	886,444.11	1,250,000.00	2,483,000.00	8,104,833.00	73,000.00	-	26,997,277.11
April	23,100,000.00	1,649,776.61	3,270,000.00	1,842,000.00	11,611,000.00	490,000.00	-	41,962,776.61
May	16,900,000.00	1,660,838.58	-	2,198,850.96	4,572,667.00	-	-	25,332,356.54
June	20,800,000.00	1,071,122.48	3,600,000.00	1,673,000.00	10,520,000.00	-	2,021,812.45	39,685,934.93
July	18,900,000.00	1,421,073.47	600,000.00	2,166,000.00	6,531,667.00	-	-	29,618,740.47
August	18,700,000.00	-	150,000.00	1,858,000.00	5,455,000.00	-	-	26,163,000.00
September	14,320,000.00	1,632,129.37	7,360,000.00	2,849,200.00	7,620,834.00	230,000.00	-	34,012,163.37
October	14,150,000.00	903,424.81	1,000,000.00	1,993,000.00	7,068,750.00	230,000.00	-	25,345,174.81
November	16,250,000.00	1,431,810.50	3,150,000.00	2,084,000.00	10,845,000.00	-	-	33,760,810.50
December	15,600,000.00	1,130,510.10	500,000.00	2,171,000.00	9,948,750.00	-	-	29,350,260.10
Total	203,970,000.00	15,483,457.86	22,860,000.00	26,128,400.96	97,130,501.00	1,023,000.00	2,021,812.45	368,617,172.27

O'MEAL
SUMMARY ACCOUNT FOR THE YEAR ENDED 2024

ITEMS	₦	₦
Opening Balance		261,120,646.60
<i>Add:</i>		
Receipt from State	237,000,000.00	
Receipt from Local	482,849,789.80	
Refund	582,544.10	720,432,333.90
		981,552,980.50
<i>Less Payment:</i>		
Payment to Food Vendors (Feeding)	455,735,540.64	
Payment to Vendors (Transportation)	55,460,000.00	
Training	240,791,220.50	
Payment of Running Cost	18,000,000.00	
Payment of Ministry Fees	8,250,000.00	
Payment for Vehicle Engine	35,720,000.00	
Augmentation of Cooking pots	4,512,600.00	
Payment for Duty tow Allowance	7,992,000.00	
Bank Charges	3,600,000.00	830,061,361.14
Closing Balance		151,491,619.36

REVENUE FROM STATE GOVERNMENT FOR THE YEAR ENDED 2024

MONTHS	₦
January	-
February	-
March	-
April	-
May	237,000,000.00
June	-
July	-
August	-
September	-
October	-
November	-
December	-
Total	237,000,000.00

REVENUE FROM LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 2024

MONTHS	₦
January	31,031,218.00
February	143,207,160.00
March	-
April	-
May	-
June	71,603,580.00
July	71,603,580.00
August	59,669,650.00
September	54,896,060.00
October	50,838,541.80
November	-
December	-
Total	482,849,789.80

REFUND ACCOUNT FOR THE YEAR 2024

MONTHS	₱
January	-
February	20,000.00
March	-
April	-
May	-
June	-
July	547,544.10
August	15,000.00
September	-
October	-
November	-
December	-
Total	582,544.10

PAYMENT TO FOOD VENDORS FOR THE YEAR 2024

MONTHS	₱
January	88,699,088.00
February	71,048,768.00
March	34,861,078.00
April	-
May	120,593,000.00
June	95,952,400.00
July	-
August	-
September	-
October	22,290,603.32
November	22,290,603.32
December	-
Total	455,735,540.64

**PAYMENT OF TRANSPORTATION ALLOWANCE TO FOOD VENDORS FOR THE
YEAR 2024**

MONTHS	₱
January	-
February	24,660,000.00
March	6,150,000.00
April	-
May	-
June	-
July	24,650,000.00
August	-
September	-
October	-
November	-
December	-
Total	55,460,000.00

**PAYMENT FOR SUPPLIERS OF EGGS, CHICKEN, BEEF
AND FISH FOR THE YEAR 2024.**

MONTHS	₱
January	15,784,141.50
February	86,708,630.00
March	22,101,354.00
April	-
May	-
June	46,453,060.00
July	69,724,035.00
August	-
September	-
October	-
November	-
December	-
Total	240,771,220.50

TRAINING OF HEALTH TEACHERS FOR THE YEAR 2024

MONTHS	₱
January	-
February	8,000,000.00
March	-
April	-
May	-
June	-
July	10,000,000.00
August	-
September	-
October	-
November	-
December	-
Total	18,000,000.00

PAYMENT OF RUNNING COST FOR THE YEAR 2024

MONTHS	₱
January	-
February	750,000.00
March	750,000.00
April	750,000.00
May	750,000.00
June	750,000.00
July	1,500,000.00
August	-
September	750,000.00
October	750,000.00
November	750,000.00
December	750,000.00
Total	8,250,000.00

PAYMENT OF MONTHLY FEES FOR THE YEAR 2024

MONTHS	₱
January	-
February	4,360,000.00
March	3,000,000.00
April	3,000,000.00
May	3,000,000.00
June	3,000,000.00
July	6,000,000.00
August	1,360,000.00
September	3,000,000.00
October	3,000,000.00
November	3,000,000.00
December	3,000,000.00
Total	35,720,000.00

PURCHASES OF ENGINE FOR THE YEAR 2024

MONTHS	₱
January	-
February	800,000.00
March	-
April	-
May	3,712,600.00
June	-
July	-
August	-
September	-
October	-
November	-
December	-
Total	4,512,600.00

AUGMENTATION OF COOKING POT FOR THE YEAR

MONTHS	₦
January	-
February	-
March	-
April	-
May	-
June	7,992,000.00
July	-
August	-
September	-
October	-
November	-
December	-
Total	7,992,000.00

DUTY TOUR ALLOWANCE FOR THE YEAR 2024

MONTHS	₦
January	-
February	-
March	-
April	-
May	-
June	-
July	-
August	1,100,000.00
September	-
October	-
November	2,500,000.00
December	-
Total	3,600,000.00

-

BANK CHARGES FOR THE YEAR 2024

MONTHS	₦
January	2,633.82
February	7,112.72
March	2,553.13
April	107.50
May	215.00
June	8,287.75
July	282,805.84
August	3,923.59
September	7,793.25
October	28,533.15
November	209.25
December	123.50
Total	344,298.50

SUMMARIES OF QUERIES ISSUED FOR THE YEAR, 2024

S/N	LGS/LCDAS/AREA OFFICES/ADMIN. OFFICES	NO. OF QUERIES	NO. OF OFFICIALS QUERIED	AMOUNT (₦)
1.	Atakunmosa East LG	05	12	1,885,000.00
2.	Atakunmosa East Central LCDA	03	06	1,480,000.00
3.	Atakunmosa West LG	06	13	3,005,000.00
4.	Atakunmosa West Central LCDA	06	13	2,555,000.00
5.	Ayedaade LG	06	13	12,095,000.00
6.	Ayedaade South LCDA	06	07	4,430,000.00
7.	Ayedire LG	05	12	4,085,000.00
8.	Ayedire South LCDA	05	8	4,241,600.00
9.	Boluwaduro LG	2	6	1,675,000.00
10.	Boluwaduro East LCDA	3	9	1,950,000.00
11.	Boripe LG	4	10	1,693,800.00
12.	Boripe North LCDA	3	9	1,530,000.00
13.	Ede North LG	3	9	2,190,000.00
14.	Ede South LG	3	5	4,160,100.00
15.	Ede East LCDA	6	13	2,903,000.00
16.	Ede North Area Council	3	11	1,855,000.00
17.	Egbedore LG	3	11	4,300,000.00
18.	Egbedore Admin.	4	11	5,529,970.99
19.	Egbedore South	4	8	1,055,500.00
20.	Ejigbo LG	4	8	5,515,000.00
21.	Ejigbo South LCDA	4	4	675,000.00
22.	Ejigbo West LCDA	4	9	3,690,000.00
23.	Ife Central LG	14	4	8,083,000.00
24.	Ife Central West LCDA	27	9	8,461,000.00
25.	Ife East LG	6	6	1,800,000.00
26.	Ife East Central, Modakeke	6	16	9,546,000.00
27.	Ife North LG	7	21	13,877,000.00
28.	Ife North Area Council	5	3	5,219,433.34
29.	Ife North West LCDA	6	12	3,635,000.00
30.	Ife Ooye LCDA	5	17	9,841,000.00
31.	Ife South LG	11	4	2,905,000.00
32.	Ife South West LCDA	12	8	2,890,00.00
33.	Ifedayo LG	6	12	2,970,00.00
34.	Ifedayo Area Council	02	7	965,000.00
35.	Ifelodun	3	7	5,947,750.00
36.	Ifelodun Area Council	2	5	1,085,000.00
37.	Ifelodun North LCDA	2	9	10,800,000.00
38.	Ila LG	1	6	1,530,000.00
39.	Ila Central	2	8	880,000.00
40.	Ilesa East LG	03	09	5,100,000.00

41.	Ilesa North East LCDA	03	14	5,695,000.00
42.	Ilesa West LG	04	08	1,944,000.00
43.	Ilesa West Central LCDA	05	109	1,315,000.00
44.	Irepodun LG	04	13	1,315,000.0
45.	Irepodun South LCDA	04	10	590,000.00
46.	Irewole LG	05	14	3,181,400.00
47.	Irewole North East LCDA	06	15	6,030,000.00
48.	Isokan LG	05	12	6,081,000.00
49.	Isokan South LCDA	08	15	3,400,000.00
50.	Iwo LG	04	10	4,939,000.00
51.	Iwo East LCDA	04	10	2,400,000.00
52.	Iwo West LCDA	04	13	9,045,700.00
53.	Obokun LG	04	06	1,880,000.00
54.	Obokun East LCDA	06	12	2,662,000.00
55.	Odo-Otin LG	3	12	2,880,000.00
-56.	Odo-Otin North LCDA	3	6	920,000.00
57.	Odo-Otin South LCDA	4	6	1,490,000.00
58.	Ola-Oluwa LG	04	11	3,115,980.00
59.	Ola-Oluwa South East LCDA	05	11	2,884,000.00
60.	Olorunda LG	03	07	1,235,600.00
61.	Olorunda North LCDA	25	04	855,000.00
62.	Olorunda South Area Council	05	09	730,000.00
63.	Oriade LG	08	06	2,880,000.00
64.	Oriade South LCDA	05	12	10,305,000.00
65.	Orolu Administrative Office	03	08	1,900,000.00
66.	Orolu LG	03	11	800,000.00
67.	Osogbo LG	03	02	2,085,000.00
68.	Osogbo South LCDA	04	09	2,415,000.00
69.	Osogbo West LCDA	05	09	2,518,334
	TOTAL	361	754	255,526,168.34

SUMMARY OF PROJECTS/CAPITAL EXPENDITURE ITEMS IN THE YEAR 2024

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	5,899,775.00	3,600,000.00	2,299,715.00	On-going
2	Atakunmosa East Central, Iwara					
3	Atakunmosa West, Osu	4	5,950,000.00	5,950,000.00	-	Completed
4	Atakunmosa West Central, Ifewara					
5	Ayedaade Local Government, Gbongan	19	34,351,250.00	34,351,250.00	-	17 Completed 2 On-going
6	Ayedaade South LCDA, Orile Owu					
7	Ayedire Local Government, Ile-ogbo	10	23,,599,137.00	23,,599,137.00	-	Completed
8	Ayedire South LCDA					
9	Boluwaduro Local Government, Otan-Ayegbaju	8	12,628.349.00	12,628.349.00	-	Completed
10	Boluwaduro East, Ajoda	27	37,044,500.00	29409500.00	7,635,000.00	Completed
11	Boripe Local Government, Iragbiji	10	15,296,000.00	15,296,000.00		9 Completed 1 On-going
12	Boripe North LCDA, Iree	7	8,240,000.00	8,240,000.00	-	Completed
13	Ede North Local Government, Oja-Timi	21	51,629,727.00	44,443,000.00	7,186,727.00	12 Completed 9 On-going
14	Ede South Local Government, Oke-Iresi					
15	Ede East, LCDA	8	14,509,000.00	12,080,000.00	2,429,000.00	5 Completed 3 On-going
16	Ede North Area Council	16	58,129,447.20	46,320,000.00	11,889,447.20	12 Completed 4 On-going
17	Egbedore Local Government	5	14,305,000.00	11,430,000.00	2,875,000.00	2 Completed 3 On-going
18	Egbedore Admin					
19	Egbedore South					
20	Ejigbo					
21	Ejigbo South LCDA	6	13,195,000.00	13,195,000.00	-	Completed
22	Ejigbo West LCDA					
23	Ife Central Local Government, Ajebamidele	9	20,653,000.00	19,109,000.00	1,550,000.00	8 Completed 1 On-going
24	Ife Central West, LCDA	8	14,560,000.00	10,660,000.00	3,900,000.00	6 Completed 2 On-going

25	Ife East					
26	Ife North East					
27	Ife North Area Council					
28	Ife North	8	20,428,000.00	18,928,000.00	1,500,000.00	7 Completed 1 On-going
29	Ife North West	3	5,300,000.00	5,300,000.00	-	Completed
30	Ife Ooye	1	4,700,000.00	4,700,000.00	-	Completed
31	Ife South	8	39,915,000.00	14,153,040.00	25,762,710.00	4 Completed 4 On-going
32	Ife South West	7	19,438,950.00	17,796,000.00	1,642,950.00	6 Completed 1 On-going
33	Ifedayo Local Government, Oke-Ila	6	21,360,000.00	21,360,000.00	-	Completed
34	Ifedayo Area Council, Eweta					
35	Ifelodun Local Government, Ikirun	7	107,705,100.00	18,617,759.00	89,087,041.00	6 Completed 1 On-going
36	Ifelodun Area Council	1	4,800,000.00	3,841,000.00	959,000.00	On-going
37	Ifelodun North					
38	Ila Local Government, Ila	6	16,450,000.00	16,450,000.00	-	4 Completed 1 On-going
39	Ila Central LCDA, Magbon	6	19,730,000.00	10,550,000.00	8,980,000.00	1 Completed 5 On-going
40	Ilesa East Local Government, Iyemogun	3	10,000,000.00			Completed
41	Ilesa North East LCDA, Imo	8	30,756,172.00	25,421,172.00	5,335,000.00	6 Completed 2 On-going
42	Ilesa West, Omi Aladiye	2	1,120,000.00	1,120,000.00	-	Completed
43	Ilesa West Central, Ereja Square	4	7,000,000.00	7,000,000.00	-	Completed
44	Irepodun					
45	Irepodun South	3	5,911,747.50	4,280,000.00	1,631,747.50	On-going
46	Irewole Local Government, Ikire					
47	Irewole North LCDA	7	16,710,000.00	16,710,000.00	-	5 Completed 2 On-going
48	Isokan Local Government, Apomu	6	23,050,000.00	23,050,000.00	-	Completed
49	Isokan South LCDA, Ikoyi	5	8,550,000.00	8,550,000.00	-	Completed
50	Iwo Local Government, Iwo					
51	Iwo East LCDA, Olomowewe	4	21.270,,501.59	21.270,,501.59	-	Completed
52	Iwo West LCDA, Agberire					
53	Obokun Local Government, Ibokun	1	250,000.00	250,000.00	-	Completed
54	Obokun East LCDA, Ilare	2	4,150,000.00	2,900,000.00	1,200,000.00	Completed

55	Odo-otin Local Government, Okuku	9	20,790,000.00	20,790,000.00	-	Completed
56	Odo-Otin North LCDA, Oyan					
57	Odo-Otin South LCDA, Inisa	5	21,746,000.00	6,460,000.00	12,886,000.00	Project on-going except grading
58	Ola-oluwa Local Government, Bode-Osi	19	23,516,500.00	23,176,500.00	340,000.00	18 Completed 1 On-going
59	Ola-Oluwa South LCDA, Ilemowu	11	6,897,800.00	6,897,800.00	-	Completed
60	Olorunda Local Government, Igbona	6	4,794,000.00	4,794,000.00	-	Completed
61	Olorunda North	7	5,509,000.00	5,509,000.00	-	Completed
62	Olorunda Area Office, Ilie					
63	Oriade Local Government, Ijebu-Jesa	14	17,059,575.00	11,739,575.00	5,320,000.00	10 Completed 4 On-going
64	Oriade South	1	832,996,026.00	10,100,000.00	322,896,026.00	On-going
65	Orolu					
66	Orolu Administrative Office	1	700,000.00	700,000.00	-	Completed
67	Osogbo	6	10,342,511.00	9,807,511.00	-	Completed
68	Osogbo South					
69	Osogbo West	2	1,530,000.00	1,530,000.00	-	Completed
	TOTAL	251	656,687,668.70	471,910,721.00	174,663,337.70	

2024 AUDIT REPORT SUBMISSION

SN	LOCAL GOVERNMENT	1ST	2ND	3RD	4TH
1	ATAKUNMOSA EAST	Y	Y	Y	Y
2	ATAKUNMOSA EAST CENTRAL	Y	Y	Y	N
3	ATAKUNMOSA WEST	Y	Y	Y	Y
4	ATAKUNMOSA WEST CENTRAL	Y	Y	Y	N
5	AYEDAADE	Y	N	N	Y
6	AYEDAADE SOUTH	Y	Y	Y	Y
7	AYEDIRE	Y	Y	Y	N
8	AYEDIRE SOUTH	Y	Y	Y	N
9	BOLUWADURO	Y	Y	Y	Y
10	BOLUWADURO EAST	Y	Y	Y	N
11	BORIBE	Y	Y	N	N
12	BORIBE NORTH	Y	Y	N	N
13	EDE NORTH	Y	Y	Y	Y
14	EDE NORTH AREA COUNCIL	Y	Y	N	N
15	EDE SOUTH	Y	Y	Y	Y
16	EDE EAST	N	Y	Y	N
17	EGBEDORE	Y	Y	Y	Y
18	EGBEDORE SOUTH	Y	Y	Y	N
19	OKINNI ADMINISTRATIVE OFFICE	N	N	N	N
20	EJIGBO	Y	Y	Y	Y
21	EJIGBO SOUTH	Y	Y	Y	Y
22	EJIGBO WEST	Y	Y	N	N
23	IFE CENTRAL	Y	Y	Y	Y
24	IFE CENTRAL WEST	Y	Y	N	N
25	IFE EAST	Y	Y	Y	N
26	IFE NORTH EAST/IFE EAST CENTRAL	Y	N	N	N
27	IFE OOYE	Y	Y	Y	N
28	IFE NORTH	Y	Y	Y	N
29	IFE NORTH WEST	Y	Y	Y	N
30	IFE NORTH AREA COUNCIL	Y	Y	Y	N
31	IFE SOUTH	Y	Y	Y	Y
32	IFE SOUTH WEST	Y	Y	Y	N
33	IFEDAYO	Y	Y	N	N
34	IFEDAYO AREA COUNCIL	Y	Y	N	N
35	IFELODUN	Y	Y	N	Y
36	IFELODUN NORTH	Y	Y	Y	Y
37	IFELODUN AREA COUNCIL	Y	Y	Y	Y
38	ILA	Y	Y	Y	N

39	ILA CENTRAL	Y	Y	Y	N
40	ILESA EAST	Y	Y	Y	N
41	ILESA NORTH EAST	Y	Y	Y	Y
42	ILESA WEST	N	Y	Y	N
43	ILESA WEST CENTRAL	Y	Y	N	N
44	IREPODUN	Y	Y	Y	Y
45	IREPODUN SOUTH	Y	Y	Y	N
46	IREWOLE	Y	Y	N	N
47	IREWOLE NORTH EAST	Y	Y	Y	Y
48	ISOKAN	Y	Y	Y	Y
49	ISOKAN SOUTH	Y	Y	Y	N
50	IWO	Y	Y	Y	Y
51	IWO EAST	Y	Y	Y	Y
52	IWO WEST	Y	Y	Y	N
53	OBOKUN	Y	Y	Y	N
54	OBOKUN EAST	Y	Y	Y	Y
55	ODO-OTIN	Y	Y	Y	Y
56	ODO-OTIN NORTH	Y	Y	Y	Y
57	ODO-OTIN SOUTH	Y	Y	Y	Y
58	OLA-OLUWA	Y	Y	Y	N
59	OLA-OLUWA NORTH EAST	Y	Y	Y	Y
60	OLORUNDA	Y	Y	Y	Y
61	OLORUNDA NORTH	Y	Y	Y	Y
62	OLORUNDA NORTH AREA COUNCIL	Y	Y	Y	Y
63	ORIADE	Y	Y	Y	Y
64	ORIADE SOUTH	Y	Y	Y	N
65	OROLU	Y	Y	Y	N
66	OROLU ADMINISTRATIVE OFFICE	Y	Y	Y	N
67	OSOGBO	Y	Y	N	N
68	OSOGBO SOUTH	Y	Y	Y	Y
69	OSOGBO WEST	Y	Y	Y	Y