

**OGUN STATE GOVERNMENT, NIGERIA**

**STATUTORY REPORT**

**AND**

**DOMESTIC REPORT**

**OF THE**

**AUDITOR-GENERAL FOR LOCAL GOVERNMENTS**

**ON THE ACCOUNTS**

**OF**

**ABEOKUTA SOUTH LOCAL GOVERNMENT**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

## TABLE OF CONTENT

(1)	Table of Content	2
(2)	Acknowledgement	3
(3)	Audit Certificate	4
(4)	Statement of Opinion of the Auditor-General	5-6
(5)	Statutory Report	7-9
(6)	Responsibility Statement	10
(7)	Statement of Financial Position	11
(8)	Statement of Financial Performance	12
(9)	Statement of Changes in Net Assets/Equity	12
(10)	Cash Flow Statement	13
(11)	Accounting Policy	14-15
(12)	Notes to the Financial Statement	16-18
(13)	Audit Inspection Report	19-27
(14)	Management Letter	28-31

## ACKNOWLEDGEMENT

I wish to express my gratitude and appreciation to Almighty God for giving us the privilege to produce this Report. We are grateful to God for making our proposal a success.

I also wish to acknowledge the support of His Excellency, the Governor of Ogun State, Prince Dapo Abiodun MFR to this Office. The provision of enabling environment and the needed resources by His Excellency has shown that he is an advocate of probity and accountability in governance. I also acknowledge and appreciate the contributions of the members of the 9th Legislative Assembly of Ogun State House of Assembly particularly the Chairman and members of the Public Accounts Committee.

I cannot but appreciate the favourable disposition of the immediate past Head of Service Alhaja Selimot Olapeju Ottun and the current Head of Service Dr Nafiu Aigoro for their regular support towards keeping this Office afloat.

Finally, my gratitude goes to the management and staff of this Office for their uncommon commitment to duty and loyalty to the discharge of their duties without which this Report would not have been possible.

Thank you and God bless you all.



**L.A. Mulero (CNA)**  
Auditor-General for Local Governments,  
Ogun State.  
17<sup>th</sup> June, 2022.



## **OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS**

Parastatals Building Block "B" Oke-Mosan. P.M.B. 2047, Abeokuta,  
**OGUN STATE, NIGERIA**

### **AUDIT CERTIFICATE**

I have examined the accounts of Abeokuta South Local Government for the year ended 31<sup>st</sup> December, 2021 in accordance with the provisions of Section 123 of Decree Number 12 of 1989 and 315 (1) of the 1999 Constitution of the Federal Republic of Nigeria and Sections 135-145 of Ogun State Local Government Law 2006 and auditing standards issued by International Organisation of Supreme Audit Institution (INTOSAI). I have obtained all information and explanations that I require for my Audit.

In my opinion, the Financial Statements give a true and fair view of the state of affairs of the Local Government as at 31<sup>st</sup> December, 2021 subject to the observations in the inspection reports.

L.A. Mulero (CNA)  
Auditor-General for Local Governments,  
Ogun State.  
17<sup>th</sup> June, 2022.

**STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF  
ABEOKUTA SOUTH LOCAL GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER,  
2021**

The accounts of Abeokuta South Local Government for the year ended 31<sup>st</sup> December, 2021 have been examined in accordance with the provisions of Section 123 of Decree Number 12 of 1989 and 315 (1) of the 1999 Constitution of the Federal Republic of Nigeria and Sections 135-145 of Ogun State Local Government Law 2006 and auditing standards issued by International Organisation of Supreme Audit Institution (INTOSAI). I have obtained all information and explanations that I require for my Audit.

**RESPONSIBILITY STATEMENT**

The Local Government is responsible for the preparation of the Financial Statements under IPSAS Accrual Basis of accounting as applicable in the public sector. It is our responsibility to form an independent opinion based on our Audit on the Financial Statements therein.

**THE SCOPE OF THE AUDIT**

We conducted our Audit in accordance with Generally Accepted Auditing Standards and auditing standards issued by International Organisation of Supreme Audit Institution (INTOSAI). I have obtained all information and explanations that I require for my Audit. An audit includes examination on test basis of evidence relevant to the accounts and disclosures in the financial statements. It also includes an assessment of significant estimates and judgement made by the Council in the preparation of the financial statements, and whether the accounting policies were appropriate in the Council circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all information and explanations we considered necessary to provide sufficient evidence to give reasonable assurances that the financial statements are free from material misstatement, whether by fraud, other irregularities or errors.

In forming our opinion, we evaluated the overall adequacy of the presentation of the information in the financial statements and assessed whether the Council's books and Accounts had been properly kept.

## **OPINION**

In our opinion, the financial statements give a true and fair view of the financial activities of the Local Government for the period under review.



**L. A. Mulero (CNA)**

Auditor-General for Local Governments

Ogun State.

17<sup>th</sup> June, 2022.

**STATUTORY REPORT OF THE AUDITOR-GENERAL FOR LOCAL  
GOVERNMENTS ON THE ACCOUNTS OF ABEOKUTA SOUTH LOCAL  
GOVERNMENT, AKE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

In compliance with the provisions of Section 123 of Decree Number 12 of 1989, Section 315(1) of the 1999 Constitution of the Federal Republic of Nigeria and Sections 135-145 of Ogun State Local Government Law 2006, the accounts of Abeokuta South Local Government, Ake for the year ended 31<sup>st</sup> December, 2021 have been audited. The General Purpose Financial Statement was prepared by the management of the Local Government and is therefore responsible for the contents and information contained therein. The Financial Statement was prepared under the International Public Sector Accounting Standards (IPSAS) Accrual Basis as applicable to the Public Sector. The audit was conducted in accordance with Generally Accepted Auditing Standards.

In our opinion, subject to our observations, the General Purpose Financial Statement presented to Audit reflects a true and fair view of the financial activities of the Local Government for the year under review.

**(2) STATE OF THE BOOKS OF ACCOUNTS AND RECORDS**

Some required accounting records like Revenue Registers and payable ledger were not kept.

**(3) FINANCIAL REVIEW:**

<b>REVENUE</b>	<b>AMOUNTS(₦)</b>
Internally Generated Revenue	86,841,991.71
Statutory Allocation	2,911,003,287.66
Aids and Grants	<u>18,000,000.00</u>
<b>Total</b>	<b><u>3,015,845,279.37</u></b>
<b>EXPENDITURE</b>	
Overhead Expenses	179,703,053.56
Salaries and Allowances	2,086,405,426.22
Pensions	777,977,376.45
Long Term Assets	<u>16,067,766.18</u>
<b>Total</b>	<b><u>3,060,153,622.41</u></b>

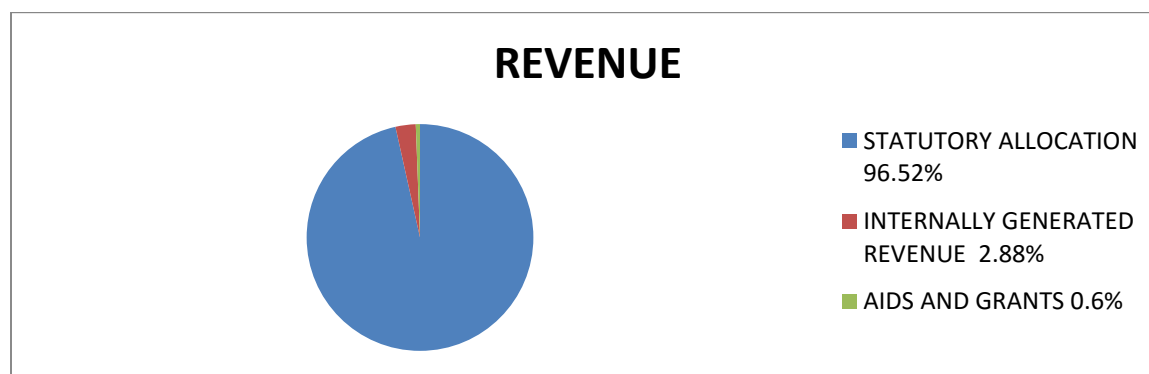
**(4) REVENUE PERFORMANCE**

**(i) STATEMENT OF ACTUAL REVENUE**

Audit examination of the revenue profile revealed that out of the estimated Internally Generated Revenue of ₦126,412,500.00, a sum of ₦86,841,991.71 only was actually generated internally which represented 68.7% of the budget. This is an improvement to the sum of ₦62,777,286.72 generated internally in year 2020 and this represented an increase of 38.33%.

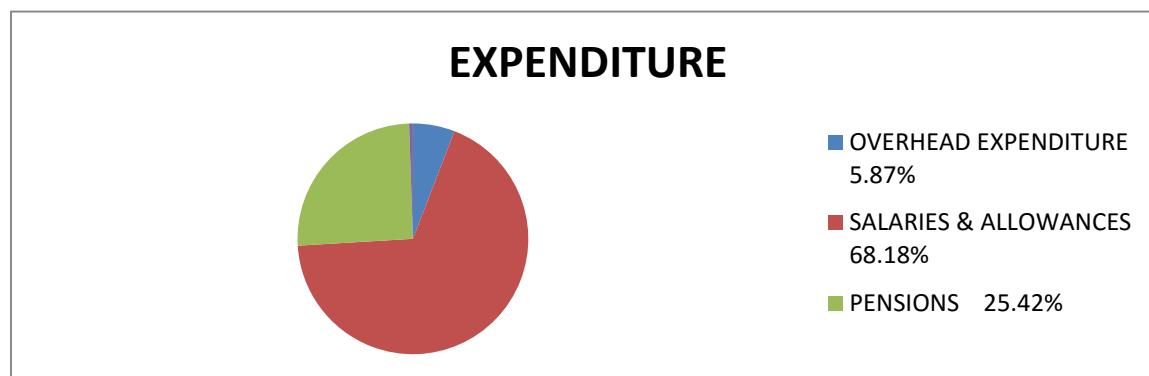
(ii) **PERCENTAGE OF INTERNALLY GENERATED REVENUE EFFORTS TO TOTAL REVENUE**

The Audit exercise revealed that out of the revenue of ₦3,015,845,279.37 realized by the Local Government during the year under review, a sum of ₦86,841,991.71 only was generated internally. This represented 2.88% of the total revenue while the total sum of ₦2,911,003,287.66 statutory allocation and ₦18,000,000.00 aids and grant received from the State Joint Account Allocation Committee represented 96.52% and 0.6% respectively. The implication of this is that without Revenue Allocation from the Federation Accounts, the Local Government might not be able to meet her obligations.



(5) **EXPENDITURE PATTERN**

During the period under review, examination of expenditure profile of the Local Government revealed a total expenditure of ₦3,060,153,622.41. Out of this, a sum of ₦179,703,053.56 was expended on overhead which represented 5.87% of the total expenditure for the year. Also, a sum of ₦2,086,405,426.22 was expended on salaries and allowances which represented 68.18% of the expenditure for the year while ₦777,977,376.45 was expended on pensions and this represented 25.42% of the expenditure for the year and the sum of ₦16,067,766.18 was expended on long term assets which represented 0.53% of total expenditure for the year. The pattern of expenditure does not augur well for meaningful development in the Local Government.





**(6) DEBT PROFILE/ INDEBTEDNESS**

The total debt profile of the Local Government according to the General Purpose Financial Statement as at 31<sup>st</sup> December, 2021 was **₦217,951,584.17**. The liabilities are highlighted below:

<b>S/NO</b>	<b>ITEMS</b>	<b>AMOUNTS(₦)</b>
1	Pension Fund	102,318,823.24
2	5% Development Levy	11,021,074.66
3	7.5% VAT	14,218,750.59
4	2.5% WITHHOLDING TAX	3,680,537.52
5	5% TAX	6,388,832.83
6	NHF	1,216,469.34
7	PAYABLES	16,876,725.00
8	PAYE	57,442,667.70
9	Others	<u>4,787,703.29</u>
	<b>TOTAL</b>	<b><u>217,951,584.17</u></b>

It was observed that the amounts highlighted above were deducted from various contracts, salaries and overhead of workers but not remitted to appropriate agencies. This is against extant rules and financial regulations.

**(7) REVIEW OF STATEMENT OF FINANCIAL POSITION:**

**(i) ADVANCES**

The sum of ₦3,781,747.54 highlighted in the Statement of Financial Position as at 31<sup>st</sup> December, 2021 as the Advances were mostly dormant during the year contrary to regulations. Efforts should be intensified to recover the advances.

**ABEOKUTA SOUTH LOCAL GOVERNMENT**

**RESPONSIBILITY FOR FINANCIAL STATEMENT**

These financial statements have been prepared by me in accordance with the provisions of Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with Generally Accepted Accounting Practice.


The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Local Government. To the best of my knowledge, this system of internal control has operated adequately through the reporting period.



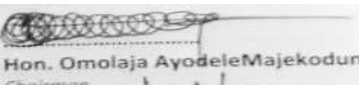
Mrs Bankole Grace O. B.  
Treasurer,  
Date: 20/1/2022

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Act Cap 144 LFN 1990 as amended.

In our opinion, these financial statements fairly reflect the financial position of Abeokuta South Local Government as at 31<sup>st</sup> December, 2021 and its operations for the year ended on the date.



Mrs Bankole Grace O. B.  
Treasurer,  
Date: 20/1/2022



Hon. Omolaja AyodeleMajekodunmi  
Chairman,  
Date: 20/01/2022

**ABEOKUTA SOUTH LOCAL GOVERNMENT**  
**STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2021**

	NOTES	2021	2020
<b>CURRENT ASSET</b>		₦	₦
CASH & CASH EQUIVALENTS	8	5,840,028.44	7,088,600.49
INVENTORIES		12,028,559.10	11,926,187.14
RECEIVABLES		3,963,700.00	6,202,700.00
PREPAYMENT			
ADVANCE		3,781,747.54	3,796,745.54
<b>TOTAL CURRENT ASSET (A)</b>		<b>25,614,035.08</b>	<b>29,014,233.17</b>
<b>NON CURRENT ASSET</b>			
PROPERTY PLANT & EQUIPMENT	10	293,994,237.47	302,678,704.37
INVESTMENT PROPERTY	11	296,160,338.72	295,637,479.11
BIOLOGICAL ASSET			
INVESTMENT			512,933.00
LOAN GRANTED			
<b>TOTAL NON CURRENT ASSET (B)</b>		<b>590,154,576.19</b>	<b>598,829,116.48</b>
<b>TOTAL ASSET (C=A+B)</b>		<b>615,768,611.27</b>	<b>627,843,349.65</b>
<b>CURRENT LIABILITY</b>			
DEPOSIT			
LOAN & DEBT			
UNREMITTED DEDUCTIONS	9	201,074,859.17	191,670,833.09
ACCURED EXPENSES, PAYABLES		16,876,725.00	9,743,450.00
DEFERED INCOME		1,000,000.00	1,200,000.00
CURRENT PORTION OF BORROWING			
<b>TOTAL CURRENT LIABILITY (D)</b>		<b>218,951,584.17</b>	<b>202,614,283.09</b>
<b>NON CURRENT LIABILITY</b>			
PUBLIC FUND			
BOROWING			
<b>TOTAL NON CURRENT LIABILITY (E)</b>		-	-
<b>TOTAL LIABILITY (F=D+E)</b>		<b>218,951,584.17</b>	<b>202,614,283.09</b>
<b>NET ASSETS (G= C-F)</b>		<b>396,817,027.10</b>	<b>425,229,066.56</b>
<b>NET ASSET/EQUITY</b>			
RESERVE			
<b>ACCUMULATED SURPLUS/ DEFICIT</b>		396,817,027.10	425,229,066.56
<b>TOTAL NET ASSET/EQUITY</b>		<b>396,817,027.10</b>	<b>425,229,066.56</b>

**ABEOKUTA SOUTH LOCAL GOVERNMENT**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2021**

	NOTES	2021	2020
REVENUE		₦	₦
STATUTORY ALLOCATION	1	2,911,003,287.66	2,583,888,019.72
NON TAX REVENUE:	2	84,551,189.58	62,039,686.60
INVESTMENT INCOME			
INTEREST EARNED			
AIDS & GRANTS	3	18,000,000.00	10,000,000.00
OTHER REVENUE		2,290,802.13	737,600.12
<b>TOTAL REVENUE (A)</b>		<b>3,015,845,279.37</b>	<b>2,656,665,306.44</b>
<b>EXPENDITURE</b>			
SALARIES & WAGES	4	2,086,405,426.22	1,933,479,168.41
NON- REGULAR ALLOWANCE	5		11,971,515.85
SOCIAL BENEFIT	6	777,977,376.45	652,874,527.90
OVERHEAD COST	7	156,435,142.69	82,773,150.08
SUBVENTION TO PARASTALS		2,700,000.00	1,800,000.00
DEPRECIATION	10 & 11	20,567,910.87	22,955,185.54
GAIN/LOSS ON DISPOSAL ON ASSET			
<b>TOTAL EXPENDITURE (B)</b>		<b>3,044,085,856.23</b>	<b>2,705,853,547.78</b>
<b>SURPLUS / DEFICIT (C=A-B)</b>		<b>-28,240,576.86</b>	<b>-49,188,241.34</b>

**ABEOKUTA SOUTH LOCAL GOVERNMENT**

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021**

	₦
<b>Balance 1/1/2020</b>	<b>454,923,169.40</b>
Prior Year Adjustment	19,494,138.50
Adjusted Balance	474,417,307.90
<b>Surplus/ (deficit) for the year</b>	<b>-49,188,241.34</b>
<b>Balance 31/12/2020</b>	<b>425,229,066.56</b>
Prior Year Adjustment	-171,462.60
<b>Adjusted Balance</b>	<b>425,057,603.96</b>
Surplus/ (deficit) for the year	-28,240,576.86
<b>Balance at 31 December 2021</b>	<b>396,817,027.10</b>

**ABEOKUTA SOUTH LOCAL GOVERNMENT**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>2021</b>	<b>2020</b>
<b><u>INFLOWS</u></b>	<b>₦</b>	<b>₦</b>
STATUTORY ALLOCATION	2,913,003,287.66	2,581,888,019.72
LICENCES, FINES, ROYALTIES, FEES ETC	56,381,509.58	43,880,596.60
EARNINGS & SALES	16,175,680.00	11,096,190.00
RENT OF GOVERNMENT PROPERTIES	12,033,000.00	7,880,200.00
INVESTMENT INCOME		
INTEREST & REPAYMENT GENERAL		
DOMESTIC AIDS & GRANTS	18,000,000.00	10,000,000.00
OTHER REVENUE		53,600.12
<b>TOTAL INFLOW FROM OPERATING ACTIVITIES A</b>	<b>3,015,593,477.24</b>	<b>2,654,798,606.44</b>
<b><u>OUTFLOW</u></b>		
PERSONNEL EMOLUMENTS	2,086,405,426.22	1,945,450,684.26
SOCIAL BENEFIT	777,977,376.45	652,874,527.90
OVERHEADS	149,404,239.65	74,206,066.22
SUBVENTION TO PARASTATALS	2,700,000.00	1,800,000.00
INTEREST PAYMENT		
<b>TOTAL OUTFLOW FROM OPERATING ACTIVITIES B</b>	<b>3,016,487,042.32</b>	<b>2,674,331,278.38</b>
<b>NET CASH INFLOW (OUTFLOW) FROM OPERATING ACTIVITIES C=A-B</b>	<b>-893,565.08</b>	<b>-19,532,671.94</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
PURCHASE/ CONSTRUCTION OF ASSETS	- 16,067,766.18	- 36,086,842.12
PURCHASE OF FINANCIAL MARKET INSTRUMENTS	943,735.13	
ADVANCE	14,998.00	85,591.39
PROCEED FROM SALE OF ASSETS	5,350,000.00	5,394,000.00
DIVIDEND RECEIVED		
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>-9,759,033.05</b>	<b>-30,607,250.73</b>
<b><u>CASH FLOW FROM FINANCIAL ACTIVITIES</u></b>		
DEPOSIT/ UNREMITTED DEDUCTIONS	9,404,026.08	31,887,462.47
PUBLIC FUND		
PROCEEDS FROM DOMESTIC LOANS & OTHER		
<b>NET CASH FLOW FROM FINANCIAL ACTIVITIES</b>	<b>9,404,026.08</b>	<b>31,887,462.47</b>
<b>NET CASH FLOW FROM ALL ACTIVITIES</b>	<b>-1,248,572.05</b>	<b>-18,252,460.20</b>
<b>CASH &amp; ITS EQUIVALENT AS AT 1/1/2021</b>	<b>7,088,600.49</b>	<b>25,341,060.69</b>
<b>CASH &amp; ITS EQUIVALENT AS AT 31/12/2021</b>	<b>5,840,028.44</b>	<b>7,088,600.49</b>

## ACCOUNTING POLICY

S/N	
1	<p><b>Basis of Preparation</b> The General Purpose Financial Statements are prepared under the historical cost convention and in accordance with IPSAS and other applicable standards and laws.</p>
2	<p><b>Accounting period</b> Reporting period runs from 1<sup>st</sup> January to 31<sup>st</sup> December.</p>
3	<p><b>Reporting Currency</b> The reporting currency is Naira (₦).</p>
4	<p><b>Revenue</b></p> <ul style="list-style-type: none"> <li>a) Revenues from non-exchange transactions such as fees, and fines are recognised when the event occurs and the asset recognition criteria are met.</li> <li>b) Other non-exchange revenues are recognised when it is probable that the future economic benefits or service potential associated with the asset will flow to the Local Government and the fair value of the assets can be measured reliably.</li> </ul>
5	<p><b>Other revenue</b></p> <ul style="list-style-type: none"> <li>a) Other revenue consists of gains on disposal of property, plant and equipment.</li> <li>b) Any gain on disposal is recognized at the date control of the assets is passed to the buyer and is determined after deducting from the proceeds the carrying value of the assets at that time.</li> </ul>
6	<p><b>Aids and Grants</b> Aid and grants to a Local Government is recognised as income on entitlement, while aid and grants to other governments/agencies are recognised as expenditure on commitment.</p>
7	<p><b>Expenses</b> All expenses are recognised in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.</p>
8	<p><b>Property, Plant &amp; Equipment (PPE)</b></p> <ul style="list-style-type: none"> <li>a) All property, plant and equipment are stated at historical cost less accumulated depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items.</li> <li>b) Where an asset (Other than land) is acquired in a non-exchange transaction for nil or normal consideration the asset is initially recognised at fair value, where fair value can be reliably determined and as income in the statement of financial performance.</li> </ul>
9	<p><b>Depreciation</b> The cost of PPE are written off, from the time they are brought into use on a straight line basis over their expected useful lives less any estimated residual value as follows:</p> <ul style="list-style-type: none"> <li>a) Lease properties over the term of the lease</li> <li>b) Buildings 2%</li> <li>c) Plant and Machinery 10%</li> <li>d) Motor vehicles 20%</li> <li>e) Office Equipment 25%</li> <li>f) Furniture and Fittings 20%</li> </ul> <p>i. The full depreciation charge is applied to PPE in the year of acquisition and non in the year of disposal, regardless of the day of the month the transactions were carried</p>

	<p>out</p> <p>ii. Fully depreciated assets that are still in use are carried in the books at a net book value of ₦100.00</p> <p>iii. An asset's carrying amount is written down immediately to its recoverable amount or recoverable service amount if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount.</p>
10	<p><b>Disposal</b> Gains or losses on the disposal of fixed assets are included in the income statement as either an income or expenses respectively.</p> <p><b>Impairment</b> Entities shall test for impairments of its PPE where it suspects that impairment has occurred.</p>
11	<p><b>Investment Property</b> These are cash-generating property owned by the Local Government. The cost, depreciation and impairment of Investment Property are same with PPE.</p>
12	<p><b>Unremitted Deductions</b></p> <p>a) Unremitted deductions are monies owed to third parties such as tax authorities, schemes and associations and other government agencies. These include tax deductions and other deductions at source.</p> <p>b) These amounts are stated as Current Liabilities in the Statement of Financial Position.</p>
13	<p><b>Payable/Accrued Expenses</b></p> <p>a) These are monies payable to third parties in respect of goods and services received</p> <p>b) Accrued Expenses for which payment is due in the next 12 months are classified as Current Liabilities. Where the payments are due beyond the next 12 months, they are accounted for as Non-Current Liabilities.</p>
14	<p><b>Current Portion of Borrowings</b> This is the portion of the long-term loan/borrowing that is due for repayment within the next 12 months. This portion of the borrowings is classified under Current Liabilities in the Statement of Financial Position.</p>

**NOTES TO THE GPFS FOR THE YEAR ENDED 31ST DECEMBER,  
2021**

<b>NOTE</b>	<b>DETAILS</b>	<b>2021</b>
<b>1</b>	<b>SHARE OF STATUTORY ALLOCATION FROM JAAC</b>	<b>₦</b>
	JANUARY	219,812,479.12
	FEBRUARY	230,695,051.29
	MARCH	163,124,831.98
	APRIL	224,066,338.49
	MAY	166,086,590.65
	JUNE	183,095,301.52
	JULY	359,827,087.25
	AUGUST	373,960,881.55
	SEPTEMBER	219,254,352.12
	OCTOBER	81,881,142.47
	NOVEMBER	238,741,660.19
	DECEMBER	450,457,571.03
	<b>TOTAL</b>	<b>2,911,003,287.66</b>

**2 NON-TAX REVENUE**

	LICENCES	13,967,800.00
	FEES	33,942,707.58
	FINES	8,471,002.00
	EARNINGS	8,743,350.00
	RENT OF GOVERNMENT PROPERTIES	12,033,000.00
	SALES	7,393,330.00
	<b>TOTAL</b>	<b>84,551,189.58</b>

**3 AIDS & GRANTS**

	OGUN STATE GOVERNMENT	18,000,000.00
	NON GOVERNMENT ORGANISATION	0.00
	<b>TOTAL</b>	<b>18,000,000.00</b>

**4 SALARIES & WAGES**

	LOCAL GOVERNMENT STAFF	640,192,401.15
	PRIMARY SCHOOL TEACHERS	1,208,398,896.39
	TRADITIONAL COUNCIL	212,467,362.48
	POLITICAL FUNCTION	25,346,766.20
	<b>TOTAL</b>	<b>2,086,405,426.22</b>

**5 NON- REGULAR ALLOWANCE**

	LEAVE BONUS	
	<b>TOTAL</b>	<b>-</b>



**6 SOCIAL BENEFIT**

	GRATUITY	-
	PENSION	777,977,376.45
	<b>TOTAL</b>	<b>777,977,376.45</b>

**7 OVERHEAD COST BY DEPARTMENT**

	CHAIRMAN & COUNCIL	34,140,000.00
	HOLGA	1,850,000.00
	INTERNAL AUDIT	1,077,500.00
	ADMINISTRATIVE	46,496,179.38
	FINANCE	39,631,243.31
	INFORMATION	2,563,500.00
	P H C	8,281,170.00
	AGRIC	481,100.00
	WORKS	2,128,900.00
	PLANNING	4,256,000.00
	WES	9,903,550.00
	COMMUNITY	5,626,000.00
	<b>TOTAL</b>	<b>156,435,142.69</b>

**8 CASH & CASH EQUIVALENTS**

	CASH AT HAND	163,226.70
	CASH IN BANKS	5,676,801.74
	<b>TOTAL</b>	<b><u>5,840,028.44</u></b>

**9 UNREMITTED DEDUCTIONS**

1	PENSION	102,318,823.24
2	5% DEVELOPMENT LEVY	11,021,074.66
3	5% VAT	14,218,750.59
4	NULGE	384,723.51
5	PAYEE	57,442,667.70
6	NHF	1,216,469.34
7	5% WHT	3,680,537.52
8	PDP DEDUCTION	2,582,200.00
9	5% TAX	6,388,832.83
10	ABK NORTH COOP	111,107.79
11	OSAMCA	380,476.96
12	1% ABK SOUTH DEDUCTION	266,967.39
13	MHWUN	251,915.51
14	PREMIER COOP	110,216.80
15	AMAZING GRACE BANK	274,595.42
16	NULGE INTERCONTINENTAL	298,126.35
17	MR OLASUNKANMI	100,210.03
18	OTHERS	796,610.55
	<b>Total</b>	<b>201,074,859.17</b>

ABEKUTA SOUTH LOCAL GOVERNMENT									
SCHEDULE OF EQUIPMENT	PROPERTY, PLANT & BUILDING 2%	LAND	PLANT & MACHINERY 10%	TRANSPORTATION EQUIPMENT 20%	OFFICE EQUIPMENT 25%	FURNITURE & FITTINGS 20%	INFRASTRUCTURE 10%	TOTAL	
BAL AS AT 01/01/2021	280,784,407.62	0	16,370,000.00	33,100,560.00	1,640,000.00	3,452,800.00	5,493,850.00	340,841,617.62	
ADDITIONAL DURING THE YEAR	8,958,766.18		395,000.00	55,000.00	159,000.00			9,567,766.18	
LEGACY								0.00	
DISPOSAL DURING THE YEAR			- 1,250,000.00	(4,150,000.00)				(5,400,000.00)	
BAL C/F	289,743,173.80	-	15,515,000.00	29,005,560.00	1,799,000.00	3,452,800.00	5,493,850.00	345,009,383.80	
ACCUMULATED DEPRECIATION									
BAL AS AT 01/01/2021	10,817,794.25	0	3,270,500.00	19,690,224.00	1,251,450.00	2,143,560.00	989,385.00	38,162,913.25	
ADDITIONAL DURING THE YEAR	5,794,863.48		1,551,500.00	5,801,112.00	187,750.00	690,560.00	549,385.00	14,575,170.48	
ADJUSTMENT	(61,737.40)		70,000.00	600.00	186,300.00	6,900.00		187,062.60	
DISPOSAL DURING THE YEAR			- 250,000.00	(1,660,000.00)				- 1,910,000.00	
BAL C/F	16,550,920.33	-	4,642,000.00	23,830,736.00	1,625,500.00	2,827,220.00	1,538,770.00	51,015,146.33	
AS AT 31/12/2021	273,192,253.47	-	10,873,000.00	5,174,824.00	173,500.00	625,580.00	3,955,080.00	293,994,237.47	
AS AT 31/12/2020	269,966,613.37	-	13,099,500.00	13,410,336.00	388,550.00	1,309,240.00	4,504,465.00	302,678,704.37	

ABEKUTA SOUTH LOCAL GOVERNMENT				
INVESTMENT PROPERTY	LAND & BUILDING 2%	LAND		TOTAL
BAL AS AT 01/01/2021	293,137,019.50	14,072,000.00		307,209,019.50
ADDITIONAL DURING THE YEAR	6,500,000.00			6,500,000.00
LEGACY				0.00
DISPOSAL DURING THE YEAR				-
BAL C/F	299,637,019.50	14,072,000.00		313,709,019.50
ACCUMULATED DEPRECIATION				
BAL AS AT 01/01/2021	11,571,540.39			11,571,540.39
ADDITIONAL DURING THE YEAR	5,992,740.39			5,992,740.39
ADJUSTMENT	(15,600.00)			- 15,600.00
DISPOSAL DURING THE YEAR				
BAL C/F	17,548,680.78	-		17,548,680.78
AS AT 31/12/2021	282,088,338.72	14,072,000.00		296,160,338.72
AS AT 31/12/2020	281,565,479.11	14,072,000.00		295,637,479.11

**The Executive Chairman,**  
Abeokuta South Local Government,  
Ake, Abeokuta.

**AUDIT INSPECTION REPORT ON THE ACCOUNTS OF ABEOKUTA SOUTH  
LOCAL GOVERNMENT, AKE FOR THE PERIOD 1<sup>ST</sup> JANUARY TO 31<sup>ST</sup>  
DECEMBER, 2021.**

The following comments in addition to those contained in the Statutory Audit Report which will be issued from this Office are referred for your attention and comments in connection with the above Audit Inspection.

2. **AUDIT QUERIES**

The underlisted audit queries had earlier been forwarded to you for your necessary action as required by law. Please ensure quick response to the queries.

S/N	QUERY NUMBER	SUBJECT	AMOUNT ₦
1	OGLG/AQ/ABS/255/2021	Doubtful Expenditure	1,000,000.00
2	OGLG/AQ/ABS/256/2021	Doubtful Expenditure	2,611,000.00
3	OGLG/AQ/ABS/257/2021	Doubtful Expenditure	250,000.00
4	OGLG/AQ/ABS/258/2021	Doubtful Expenditure	1,000,000.00

3. **DOUBTFUL EXPENDITURE**

**Observation:** During the examination of payment vouchers, it was observed that some officials of your Local Government were still in the habit of not attaching official receipt and other relevant documents to payment vouchers in line with the provision of Chapter 14:17 of the Model Financial Memoranda for Local Governments.

An instance was the sum of Two Million, Six Hundred and Eleven Thousand Naira (₦2,611,000.00) released vide PV 15/January, 2021 and PV 109/March, 2021 to Mr. Adeogun O. A. (Principal Admin Officer), as end of the year gift to management staff and members of staff of your Local Government. There was no receipt or sub receipt duly signed by the beneficiaries attached to the payment voucher to confirm the authenticity of this expenditure.

It was also observed that most of the expenditure incurred by your Local Government officials during the period under review were not supported with official printed receipts. An instance was the sum of One Million (₦1,000,000.00) released to Mr. Adesina Olaniyi (Higher

Technical Officer). The payments were made vide P.V. No. 64 and 65/September, 2021 to supply hard-core basement and laterite for palliative maintenance of roads within the Local Government. The project officer could not produce on demand any pictorial reference to further authenticate this project thus rendering it doubtful.

**Recommendation:** You are advised to always attach official receipts and other relevant documents to account for funds released and officials to guard against future occurrence.

#### 5. **DORMANT BANK BALANCES**

**Observation:** It was observed that the Director of Finance and Supply Mrs. G. O. B. Bankole has initiated action to either close or reactivate the dormant bank accounts which were reported dormant in paragraph 4 of the last Audit Inspection report.

The Audit team was reliably informed by Mrs. G. O. B. Bankole, Director of Finance and Supply that letters had been written to all the affected banks. The Director of Finance gave assurance that the issue will be resolved within the shortest time.

Please, inform this Office as soon as the issue is resolved.

#### 6. **INTERNALLY GENERATED REVENUE**

**Observation:** A review of the internally generated revenue of your Local Government revealed that a sum of Eighty-Eight Million, Three Hundred and Forty-Four Thousand, Nine Hundred and Twenty Four Naira, Seventy-One Kobo (₦88,344,924.71) only was generated during the year 2021 as against the sum of One Hundred and Twenty-Six Million, Four Hundred and Twelve Thousand, Five Hundred Naira (₦126,412,500.00) only proposed to generate in the year. It is worthy of note that your Local Government being an urban Local Government with high population advantage is expected to translate the opportunities into active commercial activities. Audit investigation revealed that the absence of a comprehensive data of revenue source yet to be collated by your Local Government especially in the area of street naming, baking houses and many other area is responsible for your inability to achieve your revenue target for the year under review.

**Recommendation:** I wish to advise that your Local Government should compile a comprehensive data of all your revenue sources and harness them for the benefit of your Local Council.

8. **DEVELOPMENT OF PART OF KUTO MARKET BY BIMAT INTEGRATED VENTURES THROUGH BUILT, OPERATE AND TRANSFER (BOT)**

**Observation:** I wish to draw your attention to paragraph 15 of the last Audit inspection report No. OGLG/ABS/1/Vol.III/367of 13<sup>th</sup> January, 2022 where it was reported that the defunct Abeokuta South West Local Council Development Area (LCDA) entered into an agreement with BIMAT Integrated venture of 63 Olumegbon road, off western avenue, Lagos to finance a construction of 200 units of lock-up shops at Kuto market. The project was expected to commence with effect from 15<sup>th</sup> March, 2019 and completed on or before 15<sup>th</sup> March, 2021.

It is pertinent to mention that out of the 200 units of lock-up shops which the contractor is expected to build, a total of fifty-five (55) units of the lock-up shops had been completed as at the last audit report while an additional fifteen (15) lock-up shops were under plastering during the recent audit exercise.

**Recommendation:** I wish to reiterate my earlier advise that the Management of your Local Government should invite the constructor for a round table discussion since the agreed date of completion had expired which was 31<sup>st</sup> March, 2021.

9. **NAMING OF STREET**

**Observation:** It was observed that your Local Government do not have a comprehensive data of all the streets that existed within your locality and could therefore not determine the individuals or cooperate bodies that has defaulted in the renewal of such streets for several years except for those who come willingly to renew their application and those that come forward with fresh application for streets to be named after them within your Local Government.

**Recommendation:** I therefore wish to advise your Local Government to harness this huge revenue potential which is derivable from street naming within your locality and ensure that any leakage (s) are identified and blocked.

10. **SHUTTLE BUSES YET TO BE RETURNED TO THE LOCAL GOVERNMENT**

**Observation:** It is disheartening to note that the issue of shuttle buses taken away by Revenue Contractor had continue to drag on for over five (5) years now and it appears that previous administration and even up till now appears to be non-challant and has therefore taken no step to

recover the sum of ₦3,895,000.00 trapped in the hands of Hon. Olumide Olukayode (revenue contractor) and to also compel him to return the two (2) shuttle buses which are still in his possession. One of the buses was reported to have developed fault on its way to Abuja while the second bus was also reported to have been abandoned at Ilogbo area of Sango-Ota. Recent Audit investigation however revealed that the shuttle bus purportedly abandoned at Ilogbo Area of Sango-Ota is no longer there.

**Recommendation:** The Local Government is advised once again to take concrete action in compelling Hon Olumide Kayode to return the two buses back to the premises of your Local Government and also take appropriate legal action to recover the sum of ₦3,895,000.00 owed by him without any further delay.

11. **AWARD OF CONTRACT FOR THE USE OF THE LOCAL GOVERNMENT POULTRY PEN**

**Observation:** I wish to refer to paragraph 6 of the last Audit Inspection Report No. OGLG/ABS/1/VOL.III/367 of 13<sup>th</sup> January, 2022 and to observe with dismay that no positive action has been taken to repair and reroof the collapse poultry pen. The repair will salvage the cages underneath the collapsed roof at your Local Government poultry pen located within the Asero staff quarters. This non-challant attitude of your management staff is worrisome, knowing fully well that there has been no activity for the past 5 years in the Agriculture department and the members of staff in that department has continue to remain idle and could therefore not justify the salaries and allowances being paid to them.

**Recommendation:** Please, ensure that the collapsed roof of the poultry pen is repaired and ensure that the cages are stocked with birds so as to allow members of staff in that department to work for salaries and allowances being paid to them rather than remain idle.

12. **LOCAL GOVERNMENT LANDED PROPERTY (FARM LAND) AT AKINGBASA VILLAGE, ALONG ODEDA-ALABATA ROAD, ODEDA LOCAL GOVERNMENT**

**Observation:** I wish to refer to paragraph 8 of Audit Inspection Report No. OGLG/ABS/1/VOL.III of 28<sup>th</sup> February, 2020 where it was reported that a sum of Nine Million, and Seventy-Two Thousand Naira (₦9,072,000.00) only was approved and expended vide Pv. No. 74, 75 and 76/July, 2018 respectively by the Hon. Lukmon Adeola Shonekan led Administration. The money was spent to acquire twenty (20) acres of land at Akingbasa village,

along Odeda-Alabata road for the establishment of oil palm plantation farm and to also make provision for planting of maize and cassava inter-crop. It is worrisome to note that the previous administration at your Local Government and even up till now has failed to heed to the advice given by this Office in our previous Audit inspection reports that the farm land should be protected from encroachment by unauthorized person or group, and that the weed in the plantation be cleared and oil palms destroyed by rodents be replaced in order to justify the huge sum of money expended on the project.

**Recommendation:** I wish to advise that you provide necessary fund without any further delay for the clearing of all the twenty (20) acres of land or in the alternative lease the land to interested person (s) or corporate bodies so as to continue to retain its ownership and prevent it from unauthorized person (s) or cooperate bodies from encroaching into the land.

13. **LANDED PROPERTY OF THE LOCAL GOVERNMENT ACROSS THE MAJOR SETTLEMENTS WITHIN THE LOCAL GOVERNMENT AREA**

**Observation:** I wish to refer to paragraph 14 of the last audit inspection report No. OGLG/ABS/1/Vol.III/367 dated 13<sup>th</sup> January, 2022 and to note with dismay that little or nothing seems to have been done by the Management of your Local Government to carry out a comprehensive data of all your landed properties scattered across the length and breadth of your Local Government and to also obtain the relevant documents as prove of ownership of such landed properties.

The previous Audit exercise revealed a total sum of eight (8) of such landed property which has now increased to nine (9) with the discovery of another land located at Nepa road beside Rev. Kuti House, Imo, Abeokuta during the current Audit exercise.

The list of such landed property that requires title document and deed of ownership but not limited to includes:

1. Land at Ibarapa Street, Adatan
2. Land at Saje
3. Land at Coker street
4. Land within the staff quarters, Asero
5. Land at the back of Asero Garage

6. Land at Omida
7. Land at Gbangba Market
8. Land at Bola Ajibola Area, Asero
9. Land at NEPA road, beside Rev. Kuti's house Imo, Abeokuta.

**Recommendation:** I wish to reiterate once again that your Local Government should prepare a comprehensive list of the location of its landed property spread across the Local Government, and also obtain other documents as prove of ownership, copies of which should be forwarded to this Office for further necessary action.

14. **CONSTRUCTION OF FOUR (4) LOCK-UP SHOPS AND TWO (2) MODERN TOILET AT THE FRONT OF THE LOCAL GOVERNMENT SECRETARIAT, AKE**

**Observation:** It was observed that a sum of Six Million, Six Hundred and Sixty-Eight Thousand, One Hundred and Forty-Six Naira (₦6,668,146.00) only was approved by the Finance and General Purposes Committee of your Local Government to construct four (4) lock-up-shops with two (2) modern toilets at the front of the Local Government Secretariat, Ake. A sum of One Million Naira (₦1,000,000.00) had so far been released to Mr. Asade L. A. (Builder) vide P.v. No. 16/November, 2021 for the project. Audit verification visit made to the site revealed that the project is at the foundation stage.

**Recommendation:** Please ensure the release of fund for the timely completion of this project to avoid variation in cost of the project.

15. **JOINT AGREEMENT BETWEEN THE DEFUNCT ABEOKUTA SOUTH-WEST LOCAL COUNCIL DEVELOPMENT AREA (LCDA) AND SIKTOBS NIGERIA LIMITED FOR THE DEVELOPMENT OF THE LAND LOCATED AT ISO ADIE, IMO, ABEOKUTA**

**Observation:** It was reported in paragraph 9 of the Audit inspection report No. OGLG/ASWLCDA/1/22 of 10<sup>th</sup> August, 2020 that on 19<sup>th</sup> December, 2018 the defunct Abeokuta South-West Local Council Development Area entered into a contractual agreement with SIKTOBS Nigeria Limited of 3, Olorunbe close, GRA, Ibara, Abeokuta. In the agreement, SIKTOBS was to finance the construction of eighty (80) lock-up shops, office space and ten (10) pieces of one (1) bedroom flat apartment for the families affected by acquisition of the portion of their land. It was also in the agreement that the developer will not pay a ground rent to the LCDA for the first ten (10) years on the eighty (80) commercial shops after completion. He (developer) upon the completion of the project is expected to pay a sum of Five Thousand Naira (₦5,000.00)



annually as ground rents for all the lock-up shops and Sixty Thousand Naira (N60,000.00) would be paid annually as ground rent for the commercial offices.

Audit scrutiny of the agreement documents however revealed that there was no specific date in the agreement when the developer is expected to transfer the ownership of the property back to your Local Government being the mother Local Government after he must have recouped his cost of investment. Audit investigation also revealed that you have written several letters to the developer in the past to come forward to agree on the terms and specific date to be included in the agreement when the developer is expected to transfer the ownership of the property back to your Local Government but he refused to honour the invitation.

Audit verification visit made to the project site during the period under review revealed that work has been completed on ten (10) pieces of one bedroom flat apartment for the families affected by the acquisition of some portion of their land, but work is still on-going on other major aspects of the project.

**Recommendation:** I wish to request your Local Government to update this Office about further action on this project and ensure that the developer abide with the terms and conditions governing this contract, failure upon which the contract may be revoked.

16. **AWARD OF CONTRACT FOR THE CONSTRUCTION OF OFFICE COMPLEX AT THE SECRETARIAT OF DEFUNCT ABEOKUTA SOUTH WEST .LOCAL COUNCIL DEVELOPMENT AREA**

**Observation:** It is disheartening to note that despite my comment in paragraph 12 of the last Audit inspection report No. OGLG/ABS/1/Vol.III/367 of 13<sup>th</sup> January, 2022 little or nothing seems to have been done about this abandoned project which is expected to have completed on or before 31<sup>st</sup> December, 2018 by the developer i.e. Panseke property development limited of 449, Awolowo Avenue, Grammar School, Abeokuta.

**Recommendation:** I wish to strongly advise once again that the agreement signed with the contractor should be terminated forthwith because he has violated the content of the agreement relating to the period of completion of this project. Please inform this Office of the action taken within two (2) weeks of the receipt of this report.

17. **SITUATION REPORT ON MEDICAL HEALTH DEPARTMENT**

**Observation:** It was observed that the Management of your Local Government is yet to heed to my advice on the need to repair the scanning machine at the Oke-Ilewo health centre which was reported to be faulty long time ago. Also, the ambulance of your Local Government was also found to be faulty and it is currently parked within the premises of the Local Government Secretariat. The ambulance and the scanning machine are veritable source of revenue to your Local Government and should therefore be repaired and put back into use.

**Recommendation:** Please, expedite action on this issue and inform this Office of the action taken within two (2) weeks of the receipt of this report.

18. **VEHICLES TAKEN AWAY BY FORMER POLITICAL FUNCTIONARIES**

**Observation:** It was observed that no concrete action is yet to be taken by the Management of your Local Government to recover the official vehicles taken away by the former political functionaries without following due process. This issue has remained unresolved for several years and therefore needs your urgent attention.

The details of the vehicles taken away by the political office holders are detailed below:

S/N	DESCRIPTION OF THE VEHICLES	NAME OF THE POLITICAL OFFICE HOLDERS	REMARKS
1	Toyota Corolla	Mrs Simisola H Onaji (Chairman)	Taken away from Defunct Abeokuta South East LCDA
2	Toyota Corolla	Hon. Taofeek Soremi (Vice Chairman)	-do-
3	Toyota Camry 2010 model	Hon. Olusola Ekundayo (Chairman)	Taken away from Abeokuta South Local Govt.(N616,000 outstanding)
4	Toyota Camry 2010 model	Hon. Suraju Abiodun(Vice Chairman)	Taken away from Abeokuta South Local Govt.(N200,000 outstanding)
5	Toyota Camry 2000 Model	Hon. Mukaila Awakan (Former Vice Chairman)	Taken away from Abeokuta South Local Govt.(No payment made)
6	Toyota Camry 2010 model	Hon. Ranti Ogunmokun (SLG)	Taken away from Abeokuta South Local Govt.(No payment made)
7	Toyota Camry 2010 model	Hon. Tajudeen Adebayo Jimoh (Chairman)	Taken away from Defunct Abeokuta South West LCDA

8	Toyota Avalon	Hon. Afeez Sopeyin (Vice Chairman)	-do-
9	Mercedez benz	Mr. Oluwanbe Oyedele (SLG)	-do-

**Recommendation:** I therefore wish to reiterate once again that your Local Governments should ensure that the above listed vehicles are retrieved from the former political office holders without any further delay.

20<sup>th</sup> May, 2022.

**The Auditor-General for Local Government,  
Parastatals Building, Block "B",  
Oke-Mosan,  
P.M.B. 2047,  
Abeokuta.**

**RE: AUDIT INSPECTION REPORT ON THE ACCOUNTS OF ABEOKUTA SOUTH LOCAL GOVERNMENT, AKE FOR THE PERIOD, 1<sup>ST</sup> JANUARY TO 31<sup>ST</sup> DECEMBER, 2021**

I am directed to refer to your letter Ref. No. OGLG/ABS/I/VOL.III/381 dated 13<sup>th</sup> May, 2022 resting on the above subject matter and to forward to your exalted office our responses on the aforesaid reports as highlighted hereunder, please.

**NO.2: DESTRUCTION OF EXHAUSTED RECEIPT BOOKS:-** Work in progress and all necessary action will be forwarded to you for final result.

**NO.3: AUDIT QUERIES:-** Audit queries number OGLG/AQ/ABS/255 -258/2021 has been fully dispatched to the officers.

**NO. 4: DORMANT BANK BALANCES:-** Based on your observation, Director of Finance & Supplies has written to various bank in questions and we still awaits replies from them. In the alternative, the Director of Finance & Supplies is also suggesting if the Management approves that if it can be possible that Cheques should be issued with the balances as per the account for the payment of the Sum in question back to the cover of the Local Government and such amount in cash will now be forwarded to any functional account. Attached are copies of letter written to the bank for your perusal.

**NO. 5: INTERNALLY GENERATED REVENUE:-** As it relates to internally Generated revenue, it was discovered that no comprehensive data of revenue source is on ground. Effort is currently on, for the achievement of Comprehensive data base of Revenue sources.

**No. 6: DEVELOPMENT OF PART OF KUTO MARKET BY BIMAT INTEGRATED VENTURES THROUGH BUILT, OPERATE AND TRANSFER (BOT)**

Having confirmed that the defunct Abeokuta South West Local Council Development Area (LCDA) entered into an agreement with BIMAT Integrated Venture of 63, Olumegbon Road, off Western Avenue, Lagos to finance a construction of 200 units of lockup Shops at Kuto Market with a view to complete the project on or before 1<sup>st</sup> March, 2021, this Local Government invited the developers to clarify issues why the construction work was delayed. He lamented that his bank had stop funding the projects, while he has made positive steps to compel them

to release funds for it. He promises to commence works soonest on the project. We shall keep you abreast of further development as it unfolds.

**No. 7: NAMING OF STREET**

Early this year, this Local Government had taken a proactive stance in providing a comprehensive data base of all the streets existing within our locality. The data is readily available at our disposal.

Added to the aforesaid, the total number of indebtedness of each street owner is being compiled so as to forestall future leakages.

Speaking further, aggressive street naming fee renewal payment(s) would commence in earnest thus generating more revenue into the coffers of the Local Government.

**No. 8: SHUTTLE BUSES YET TO BE RETURNED TO THE LOCAL GOVERNMENT**

Work is in progress on the matter while we shall ensure to find a lasting solution to same very soon. We shall furnish your office on future development. Meanwhile, the Finance and General Purpose Committee shall invite Hon. Olumide Kayode and to take stern steps towards recovering the money he has refused to pay back to the Local Government.

**No. 9: AWARD OF CONTRACT FOR THE USE OF THE LOCAL GOVERNMENT POULTRY PEN**

Reference to the letter received 18<sup>th</sup> May, 2022. Claiming that for the past 5 years there has been no activity in the poultry farm. Though, I was posted to Abeokuta South last year 2021 October to be précised and was told that the poultry farm has been leased out which will lapse in 2026 by Caroleinea Resources.

Though, all efforts to see that the Agric Department were engaged proofed abortive as the poultry pen needs total renovation and it was gathered that the department of Agriculture and Natural Resources raised 500 (Five Hundred) Broilers in the Year 2020 which was sold during Year 2020 festive period and the money realized was paid into the Local Government purse.

Since my assumption in office as the Head of Agric Department, all efforts has been made to make sure that the staff in the department does not remain idle and could justify the salary been paid then proved abortive as the poultry pen cannot be used due to the fact that it has been collapsed and dilapidated.

To this end, it will be of a great pleasure if the poultry pen could be renovated and if possible excuse the person leasing the pen and ensure that the cages are stocked with birds so as to allow members of staff in the department to work for salaries being paid rather to remain idle.

Aside from poultry matter, the department of Agriculture and Natural Resources has been engaged in the FADAMA N-CARE Programme which enables the department to generate revenue to the Local Government in terms of issuing Farmer's Certificate of Recognition which serves as source of Internally Generated Revenue to the Local Government.

Proposal of raising 1,000 (One Thousand) oil palm seedlings was forwarded to Management and approved but still await for the release of fund as the Management as promised to release as soon as fund is available.

**No. 10: LOCAL GOVERNMENT LANDED PROPERTY (FARM LAND) AT AKINGBASA VILLAGE, ALONG ODEDA-ALABATA ROAD, ODEDA LOCAL GOVERNMENT**

There is an existing plan and provision in this fiscal Year 2022 Budget to establish oil palm plantation in the farm land.

The current Management has shown the will and commitment to ensure the success of this project by promising to release fund for the project as soon as fund is available.

**No. 11: LANDED PROPERTY OF THE LOCAL GOVERNMENT ACROSS THE MAJOR SETTLEMENTS WITHIN THE LOCAL GOVERNMENT AREA**

I wish to state that the Local Government landed properties as listed in your letter which includes but not limited to the following:

- (1) Land at Ibarapa Street, Adatan
- (2) Land at Saje
- (3) Land at Coker Street
- (4) Land with the staff quarters, Asero
- (5) Land at the back of Asero Garage
- (6) Land at Omidia
- (7) Land at Gbangba Market
- (8) Land at Bola Ajibola Area, Asero
- (9) Land at NEPA Road, beside Rev. Kuti's House, Imo

However, I must not fail to inform your office that our Local Government is concerned on getting the title documents of all the above listed landed properties while liaising with relevant Government Agencies and Stakeholders on same.

Hence, we shall work timeously towards responding and achieving a positive result on same.

**No. 12: SITUATION REPORT ON MEDICAL HEALTH DEPARTMENT**

Following reports that the ultrasound scanning machine at Primary Health Care, Oke-Ilewo is faulty, a medical technician was contacted for repairs. Efforts at getting approval from the Management towards the repair of the machine is presently at advance stage..

This will enable the Department put the machine to use to:

1. Improve Internally Generated Revenue (IGR) Drive
2. Improve Primary Health Care service delivery and quality of care to the teeming people of the Local Government.

**No. 13: VEHICLES TAKEN AWAY BY FORMER POLITICAL FUNCTIONARIES**

The Management of this Local Government being aware of due process with reference to official vehicles in their possession of the aforementioned political functionaries had written to your exalted office vide our letter ASLG.58/3/VOL.II/192 dated 13<sup>th</sup> April, 2022 requesting for the evaluation of the official vehicles to ascertain the applicable fees to be paid into the coffers of the Local Government.

In addition to the above, it was stated therein that you should furnish this Local Government with the appropriate date and time for the verification and evaluation exercise, please.

We hope to receive a positive response from your office on same, please.

Further correspondences where needed shall be provided without delay sir.

Many thanks.



**MR. WOLE ADEOSUN, FCI**  
Head of Local Government Administration,  
Abeokuta South Local Government.