

**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, 2022**

## 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	19-25
(14)	Management Letter	26-30

## 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 Dr Nafiu Aigoro and the current Head of Service Mr Kolawole Peter Fagbohun 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.  
23<sup>rd</sup> June, 2023.



## **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, 2022 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, 2022 subject to the observations in the inspection reports.

L. A. Mulero (CNA)  
Auditor-General for Local Governments,  
Ogun State.  
23<sup>rd</sup> June, 2023.

**STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF  
ABEOKUTA SOUTH LOCAL GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER,  
2022**

The accounts of Abeokuta South Local Government for the year ended 31<sup>st</sup> December, 2022 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**

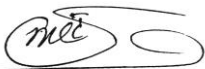
We conducted our Audit in accordance with Generally Accepted Auditing Standards and auditing standards issued by International Organisation of Supreme Audit Institution (INTOSAI). I have obtained all information and explanations that I require for my Audit. An audit includes examination on test basis 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.

23<sup>rd</sup> June, 2023.

**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, 2022**

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, 2022 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**

There was some improvements in record keeping. Balances in the cashbook and ledgers were written with pencil.

**(3) FINANCIAL REVIEW:**  
**REVENUE**

	<b>AMOUNTS(₦)</b>
Internally Generated Revenue	118,228,439.16
Statutory Allocation	3,116,628,455.48
Aids and Grants	<u>40,176,431.49</u>
<b>Total</b>	<b><u>3,275,033,326.13</u></b>

**EXPENDITURE**

Overhead Expenses (including Depreciation & Loss on Disposal of Assets)	224,118,575.00
Salaries and Allowances	2,097,170,071.41
Pensions	995,825,879.89
Long Term Assets	31,121,000.00
<b>Total</b>	<b><u>3,348,235,526.30</u></b>

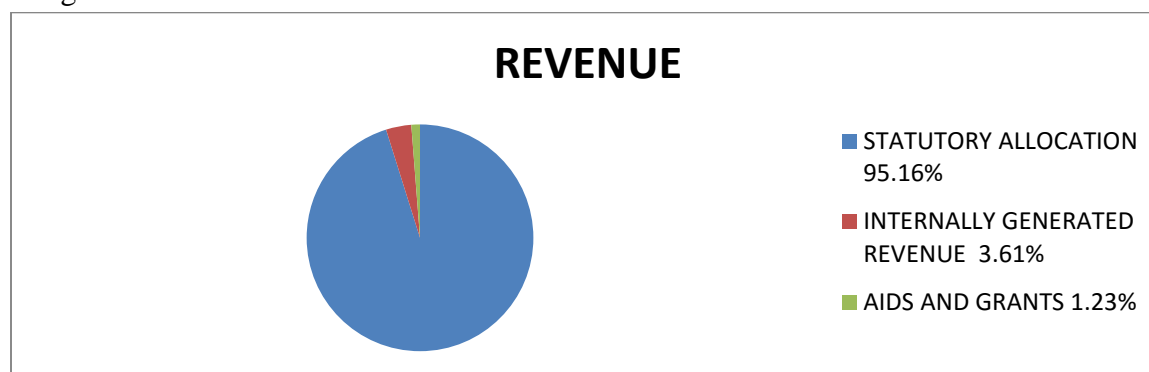
**(4) REVENUE PERFORMANCE**

**(i) STATEMENT OF ACTUAL REVENUE**

Audit examination of the revenue profile revealed that out of the estimated Internally Generated Revenue of ₦147,360,000.00, a sum of ₦118,228,439.16 only was actually generated internally which represented 80.23% of the budget. This is an improvement to the sum of ₦86,841,991.71 generated internally in year 2021 and this represented an increase of 36.14%.

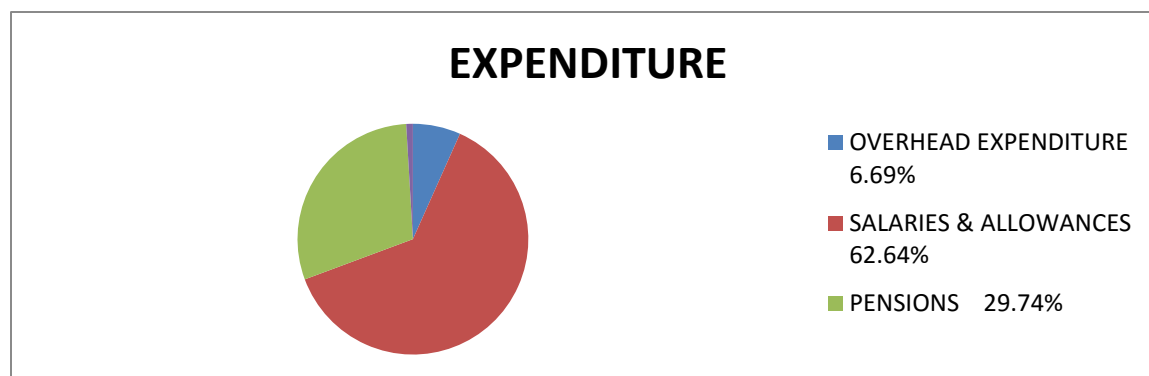
(ii) **PERCENTAGE OF INTERNALLY GENERATED REVENUE EFFORTS TO TOTAL REVENUE**

The Audit exercise revealed that out of the revenue of ₦3,275,033,326.13 realized by the Local Government during the year under review, a sum of ₦118,228,439.16 only was generated internally. This represented 3.61% of the total revenue while the sum of ₦3,116,628,455.48 statutory allocation and ₦40,176,431.49 aids and grant received from Ogun State Government represented 95.16% and 1.23% 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 ₦3,348,235,526.30. Out of this, a sum of ₦224,118,575.00 was expended on overhead which represented 6.69% of the total expenditure for the year. Also, a sum of ₦2,097,170,071.41 was expended on salaries and allowances which represented 62.64% of the expenditure for the year while ₦995,825,879.89 was expended on pensions and this represented 29.74% of the expenditure for the year and the sum of ₦31,121,000.00 was expended on long term assets which represented 0.93% of total expenditure for the year. This 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, 2022 was ₦249,683,376.64. The liabilities are highlighted below:

S/NO	ITEMS	AMOUNTS(₦)
1	Pension Fund	115,554,308.88
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
8	PAYE	94,030,671.46
9	Others	<u>4,789,200.70</u>
	<b>TOTAL</b>	<b><u>249,683,376.64</u></b>

It was observed that the amounts highlighted above were deducted from various contracts, overhead and salaries 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**

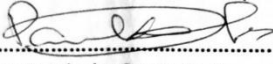
The sum of ₦3,781,747.54 highlighted in the Statement of Financial Position as at 31<sup>st</sup> December, 2022 as the balances of Advances were dormant during the year contrary to regulations. Efforts should be intensified to recover the advances.

**ABEOKUTA SOUTH LOCAL GOVERNMENT**

**RESPONSIBILITY FOR FINANCIAL STATEMENT**

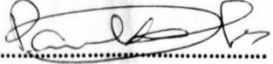
These financial statements have been prepared by me in accordance with the provisions of Finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statements comply with Generally Accepted Accounting Practice.


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: 02/02/2023

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, 2022 and its operations for the year ended on the date.

  
.....  
**Mrs Bankole Grace O. B.**  
Treasurer,  
Date: 02/02/2023

  
.....  
**Hon. Omolaja Ayodele Majekodunmi**  
Executive Chairman  
Date: 02/02/2023

**ABEOKUTA SOUTH LOCAL GOVERNMENT**  
**STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2022**

	NOTES	2022	2021
<b>CURRENT ASSET</b>		₦	₦
CASH & CASH EQUIVALENTS	10	6,971,301.05	5,840,028.44
INVENTORIES		9,776,444.66	12,028,559.10
RECEIVABLES		6,055,700.00	3,963,700.00
PREPAYMENT			
ADVANCE		3,781,747.54	3,781,747.54
<b>TOTAL CURRENT ASSET (A)</b>		<b>26,585,193.25</b>	<b>25,614,035.08</b>
<b>NON CURRENT ASSET</b>			
PROPERTY PLANT & EQUIPMENT	8	309,880,336.99	293,994,237.47
INVESTMENT PROPERTY	9	295,199,898.33	296,160,338.72
BIOLOGICAL ASSET			
INVESTMENT			
LOAN GRANTED			
<b>TOTAL NON CURRENT ASSET (B)</b>		<b>605,080,235.32</b>	<b>590,154,576.19</b>
<b>TOTAL ASSET (C=A+B)</b>		<b>631,665,428.57</b>	<b>615,768,611.27</b>
<b>CURRENT LIABILITY</b>			
DEPOSIT			
LOAN & DEBT			
UNREMITTED DEDUCTIONS	11	249,683,376.64	201,074,859.17
ACCRUED EXPENSES, PAYABLES		26,446,225.00	16,876,725.00
DEFERRED INCOME		800,000.00	1,000,000.00
CURRENT PORTION OF BORROWING			
<b>TOTAL CURRENT LIABILITY (D)</b>		<b>276,929,601.64</b>	<b>218,951,584.17</b>
<b>NON CURRENT LIABILITY</b>			
PUBLIC FUND			
BORROWING			
<b>TOTAL NON CURRENT LIABILITY (E)</b>		-	-
<b>TOTAL LIABILITY (F=D+E)</b>		<b>276,929,601.64</b>	<b>218,951,584.17</b>
<b>NET ASSETS (G= C-F)</b>		<b>354,735,826.93</b>	<b>396,817,027.10</b>
<b>NET ASSET/EQUITY</b>			
RESERVE			
<b>ACCUMULATED SURPLUS/ DEFICIT</b>		354,735,826.93	396,817,027.10
<b>TOTAL NET ASSET/EQUITY</b>		<b>354,735,826.93</b>	<b>396,817,027.10</b>

**ABEOKUTA SOUTH LOCAL GOVERNMENT**  
**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2022**

		<b>2022</b>	<b>2021</b>
<b>REVENUE</b>	NOTES	₦	₦
STATUTORY ALLOCATION	1	3,261,969,265.92	2,911,003,287.66
NON TAX REVENUE	2	118,097,153.00	84,551,189.58
INVESTMENT INCOME			
INTEREST EARNED		6286.16	
GAIN/LOSS ON DISPOSAL ON ASSET			
AIDS & GRANTS	3	33,533,327.49	18,000,000.00
OTHER REVENUE		125,000.00	2,290,802.13
<b>TOTAL REVENUE (A)</b>		<b>3,413,731,032.57</b>	<b>3,015,845,279.37</b>
<b>EXPENDITURE</b>			
SALARIES & WAGES	4	2,235,867,777.85	2,086,405,426.22
NON- REGULAR ALLOWANCE	5		
SOCIAL BENEFIT	6	995,825,879.89	777,977,376.45
OVERHEAD COST	7	203,123,234.13	156,435,142.69
SUBVENTION TO PARASTALS		2,800,000.00	2,700,000.00
DEPRECIATION	8 & 9	18,195,340.87	20,567,910.87
GAIN/LOSS ON DISPOSAL ON ASSET			
<b>TOTAL EXPENDITURE (B)</b>		<b>3,455,812,232.74</b>	<b>3,044,085,856.23</b>
<b>SURPLUS / DEFICIT (C=A-B)</b>		<b>-42,081,200.17</b>	<b>-28,240,576.86</b>

**ABEOKUTA SOUTH LOCAL GOVERNMENT**  
**STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2022**

	₦
<b>Balance 1/1/2021</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 31/12/2021</b>	<b>396,817,027.10</b>
Prior Year Adjustment	
<b>Adjusted Balance</b>	<b>396,817,027.10</b>
Surplus/ (deficit) for the year	-42,081,200.17
<b>Balance at 31 December 2022</b>	<b>354,735,826.93</b>

**ABEOKUTA SOUTH LOCAL GOVERNMENT**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>2022</b>	<b>2021</b>
<b>INFLOWS</b>	₦	₦
STATUTORY ALLOCATION	3,261,969,265.92	2,913,003,287.66
LICENCES, FINES, ROYALTIES, FEES ETC	76,567,353.00	56,381,509.58
EARNINGS & SALES	18,250,000.00	16,175,680.00
RENT OF GOVERNMENT PROPERTIES	20,987,800.00	12,033,000.00
INVESTMENT INCOME		
INTEREST & REPAYMENT GENERAL	6,286.16	
DOMESTIC AIDS & GRANTS	33,533,327.49	18,000,000.00
OTHER REVENUE	125,000.00	
<b>TOTAL INFLOW FROM OPERATING ACTIVITIES (A)</b>	<b>3,409,439,032.57</b>	<b>3,015,593,477.24</b>
<b>OUTFLOW</b>		
PERSONNEL EMOLUMENTS	2,235,867,777.85	2,086,405,426.22
SOCIAL BENEFIT	995,825,879.89	777,977,376.45
OVERHEADS	191,301,619.69	149,404,239.65
SUBVENTION TO PARASTATALS	2,800,000.00	2,700,000.00
TRAINING FUND		
<b>TOTAL OUTFLOW FROM OPERATING ACTIVITIES (B)</b>	<b>3,425,795,277.43</b>	<b>3,016,487,042.32</b>
<b>NET CASH INFLOW (OUTFLOW) FROM OPERATING ACTIVITIES C=A-B</b>	<b>-16,356,244.86</b>	<b>-893,565.08</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
PURCHASE/ CONSTRUCTION OF ASSETS	31,121,000.00	16,067,766.18
PURCHASE OF FINANCIAL MARKET INSTRUMENTS		943,735.13
ADVANCE		14,998.00
PROCEED FROM SALE OF ASSETS		5,350,000.00
DEFERRED INCOME		
DIVIDEND RECEIVED		
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>-31,121,000.00</b>	<b>-9,759,033.05</b>
<b>CASH FLOW FROM FINANCIAL ACTIVITIES</b>		
DEPOSIT/ UNREMITTED DEDUCTIONS	48,608,517.47	9,404,026.08
PUBLIC FUND		
PROCEEDS FROM DOMESTIC LOANS & OTHER		
<b>NET CASH FLOW FROM FINANCIAL ACTIVITIES</b>	<b>48,608,517.47</b>	<b>9,404,026.08</b>
<b>NET CASH FLOW FROM ALL ACTIVITIES</b>	<b>1,131,272.61</b>	<b>-1,248,572.05</b>
<b>CASH &amp; ITS EQUIVALENT AS AT 1/1/2022</b>	<b>5,840,028.44</b>	<b>7,088,600.49</b>
<b>CASH &amp; ITS EQUIVALENT AS AT 31/12/2022</b>	<b>6,971,301.05</b>	<b>5,840,028.44</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, 2022**

<b>NOTE</b>	<b>DETAILS</b>	<b>2022</b>
<b>1</b>	<b>SHARE OF STATUTORY ALLOCATION FROM JAAC</b>	<b>₦</b>
	JANUARY	231,258,121.82
	FEBUARY	233,061,289.50
	MARCH	228,755,400.35
	APRIL	234,971,975.47
	MAY	237,045,964.16
	JUNE	245,217,314.25
	JULY	260,438,209.43
	AUGUST	267,287,512.83
	SEPTEMBER	263,341,456.84
	OCTOBER	145,346,957.24
	NOVEMBER	653,626,699.92
	DECEMBER	261,624,510.91
	<b>TOTAL</b>	<b>3,261,969,265.92</b>

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**2 NON-TAX REVENUE**

	LICENCES	21,763,150.00
	FEES	47,313,200.00
	FINES	7,491,003.00
	EARNINGS	9,208,500.00
	RENT OF GOVERNMENT PROPERTIES	23,279,800.00
	SALES	9,041,500.00
	<b>TOTAL</b>	<b>118,097,153.00</b>

**3 AIDS & GRANTS**

	OGUN STATE GOVERNMENT	33,533,327.49
	NON GOVERNMENT ORGANISATION	
	<b>TOTAL</b>	<b>33,533,327.49</b>

**4 SALARIES & WAGES**

	LOCAL GOVERNMENT STAFF	640,309,434.67
	PRIMARY SCHOOL TEACHERS	1,364,263,960.81
	TRADITIONAL COUNCIL	153,860,532.48
	POLITICAL FUNCTIONARIES	77,433,849.89
	<b>TOTAL</b>	<b>2,235,867,777.85</b>

**5 NON- REGULAR ALLOWANCE**

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



**6 SOCIAL BENEFIT**

	GRATUITY	-
	PENSION	995,825,879.89
	<b>TOTAL</b>	<b>995,825,879.89</b>

**7 OVERHEAD COST BY DEPARTMENT**

	CHAIRMAN & COUNCIL	49,906,250.00
	HOLGA	366,250.00
	INTERNAL AUDIT	462,500.00
	ADMINISTRATIVE	69,177,786.16
	FINANCE	19,613,172.97
	INFORMATION	10,965,000.00
	P H C	12,284,175.00
	AGRIC	2,227,750.00
	WORKS	3,397,000.00
	PLANNING	13,045,950.00
	WES	13,363,750.00
	COMMUNITY	8,313,650.00
	<b>TOTAL</b>	<b>203,123,234.13</b>

**10 CASH & CASH EQUIVALENTS**

	CASH AT HAND	53,776.70
	CASH IN BANKS	6,917,524.35
	<b>TOTAL</b>	<b><u>6,971,301.05</u></b>

**11 UNREMITTED DEDUCTIONS**

1	PENSION	115,554,308.88
2	5% DEVELOPMENT LEVY	11,021,074.66
3	5% VAT	14,218,750.59
4	PAYEE	94,030,671.46
5	5% WHT	3,680,537.52
6	5% TAX	6,388,832.83
7	OTHERS	4,789,200.70
	<b>Total</b>	<b>249,683,376.64</b>

NOTE 8

ABEOKUTA SOUTH LOCAL GOVERNMENT

SCHEDULE OF EQUIPMENT	PROPERTY, PLANT & EQUIPMENT	LAND & BUILDING 2%	LAND	PLANT & MACHINERY 10%	TRANSPORTATION EQUIPMENT 20%	OFFICE EQUIPMENT 25%	FURNITURE & FITTINGS 20%	INFRASTRUSURE 10%	TOTAL
BAL AS AT 01/01/2022	289,743,173.80	0	15,515,000.00	29,005,560.00	1,799,000.00	3,452,800.00	5,493,850.00	345,009,383.80	
ADDITIONAL DURING THE YEAR	23,565,000.00		388,000.00	2,000,000.00		2,033,000.00		27,986,000.00	
LEGACY								0.00	
DISPOSAL DURING THE YEAR								-	
BAL. C/F	<b>313,308,173.80</b>	-	<b>15,903,000.00</b>	<b>31,005,560.00</b>	<b>1,799,000.00</b>	<b>5,485,800.00</b>	<b>5,493,850.00</b>	<b>372,995,383.80</b>	
ACCUMULATED DEPRECIATION									
BAL. AS AT 01/01/2022	16,550,920.33	0	4,642,000.00	23,830,736.00	1,625,500.00	2,827,220.00	1,538,770.00	51,015,146.33	
ADDITIONAL DURING THE YEAR	6,056,163.48		1,590,300.00	3,131,012.00	93,300.00	679,740.00	549,385.00	12,099,900.48	
ADJUSTMENT								-	
DISPOSAL DURING THE YEAR								-	
BAL. C/F	<b>22,607,083.81</b>	-	<b>6,232,300.00</b>	<b>26,961,748.00</b>	<b>1,718,800.00</b>	<b>3,506,960.00</b>	<b>2,088,155.00</b>	<b>63,115,046.81</b>	
AS AT 31/12/2022	<b>290,701,089.99</b>	-	<b>9,670,700.00</b>	<b>4,043,812.00</b>	<b>80,200.00</b>	<b>1,978,840.00</b>	<b>3,405,695.00</b>	<b>309,880,336.99</b>	
AS AT 31/12/2021	<b>273,192,253.47</b>	-	<b>10,873,000.00</b>	<b>5,174,824.00</b>	<b>173,500.00</b>	<b>625,580.00</b>	<b>3,955,080.00</b>	<b>293,994,237.47</b>	

NOTE 9

ABEOKUTA SOUTH LOCAL GOVERNMENT

INVESTMENT PROPERTY	LAND & BUILDING 2%	LAND	TOTAL
BAL AS AT 01/01/2022	299,637,019.50	14,072,000.00	313,709,019.50
ADDITIONAL DURING THE YEAR	5,135,000.00		5,135,000.00
LEGACY			0.00
DISPOSAL DURING THE YEAR			-
BAL. C/F	<b>304,772,019.50</b>	<b>14,072,000.00</b>	<b>318,844,019.50</b>
ACCUMULATED DEPRECIATION			
BAL. AS AT 01/01/2022	17,548,680.78		17,548,680.78
ADDITIONAL DURING THE YEAR	6,095,440.39	-	6,095,440.39
ADJUSTMENT			-
DISPOSAL DURING THE YEAR			
BAL. C/F	<b>23,644,121.17</b>	<b>-</b>	<b>23,644,121.17</b>
AS AT 31/12/2022	<b>281,127,898.33</b>	<b>14,072,000.00</b>	<b>295,199,898.33</b>
AS AT 31/12/2021	<b>282,088,338.72</b>	<b>14,072,000.00</b>	<b>296,160,338.72</b>

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

**AUDIT INSPECTION REPORT ON THE ACCOUNTS OF ABEOKUTA SOUTH LOCAL GOVERNMENT,  
AKE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022.**

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. DORMANT BANK ACCOUNTS**

**Observation:** Reference to paragraph 5 of the last audit inspection report No OGLG/ABS/I/VOL III/381 of 13<sup>th</sup> May, 2022 in which the Director of Finance assured this Office that the dormant bank account shall be closed soonest. During the recent audit exercise, it was observed that out of the nineteen {19} dormant bank accounts, fourteen (14) had been closed thus leaving four (4) dormant Bank accounts yet to be closed. The information received was that you were unable to close the remaining bank accounts because your Local Government is yet to meet up with the request of the banks to produce the past signatories to such accounts who have either been posted to other Local Governments or retired from the public service.

**Recommendation:** I wish to advise your Local Government to intensify effort in the closure or reactivation of the remaining dormant bank accounts.

**3. INTERNALLY GENERATED REVENUE**

**Observation:** A review of the internally generated revenue of your Local Government revealed that a sum of ₦156,404,870.65 was generated during the year 2022 whereas a sum of ₦147,360.00 was the budgeted revenue for the year. It was observed that even though your Local Government was able to surpass the budgeted revenue, it appears that some of your revenue points were under budgeted which is not in the best interest of your Local Government. It is disheartening to note that your Local Government is yet to produce a revenue database which will clearly spell out the revenue points/sources in order to harness them maximally.

**Recommendation:** Please ensure this is done without any further delay. Any areas of leakages in revenue should be blocked by the management.

#### **4. SHUTTLE BUSES YET TO BE RETURNED TO THE LOCAL GOVERNMENT.**

**Observation:** I wish to refer to paragraph 9 of the last audit inspection report of 12<sup>th</sup> December, 2022 and to observe with dismay that in spite of repeated advise of this Office, no positive action had been taken to retrieve your Local Government shuttle bus which had been abandoned for over five (5) years now at the premises of Federal Road Safety Commission, Lokoja, Kogi State. It was at the instance and insistence of the Audit Team during the recent audit exercise that a letter was written and signed by one Mrs. Abdullahi Motunrayo to the Sector Commander of the Federal Road Safety Commission, Lokoja, Kogi State. Another was the shuttle bus which was formerly allocated to the defunct Abeokuta South East Local Council Development Area, Idi-Aba and was reported by the former Executive Chairman, Mrs. Simisola Onaji in her handling-over note after the expiration of her tenure to be in the custody of one Mr. Koleosho, Managing Director, Samod Nigeria Limited with Telephone No. 08034767440 but of no fixed address. As at now, no action has been taken to contact Mr. Koleosho or get him arrested in order to retrieve your Local Government shuttle bus in his possession.

**Recommendation:** I wish to advise that an officer of your Local Government should be made to visit Lokoja, Kogi State to confirm the presence of the shuttle bus at the premises of the Federal Road Safety Commission Headquarters, Lokoja and to also ensure that Mr. Koleosho is arrested and made to produce your Local Government shuttle bus in his possession without any further delay.

Failure to do this, will leave this office with no choice other than to make a formal report to the Public Accounts Committee of the Ogun State House of Assembly for appropriate action and sanctions.

#### **5. INDEBTEDNESS OF REVENUE CONTRACTORS**

**Observation:** It was discovered during the recent audit exercise that some of the Revenue Contractors engaged by your Local Government for the Year 2022 were owing a sum of ₦2,720,000.00 as at 31<sup>st</sup> December, 2022. It is worrisome to note that your Local Government had refused to heed to my earlier advice to discontinue the use of Revenue Contractors to collect Revenue on behalf of your Local Government. A cursory look at some of the deed of agreement signed with the Revenue Contractors revealed that the agreement lack the legal impetus to enforce compliance and recover the money owed in the case of default.

**Recommendation:** Even though it was discovered that the contract of some of these contractors have been terminated, effort should be geared towards ensuring that the sum of ₦2,720,000.00 owed by these Revenue Contractors are recovered from them without any further delay.

## 6. CONDITION OF SCANNING MACHINE AT OKE ILEWO HEALTH CENTRE

**Observation:** During the verification visit to Oke Ilewo health center, it was observed that the scanning machine in-use at the health centre is obsolete and need to be replaced. The audit team spoke with the operator, Miss Ogungbile Christiana HAPPS 07 who complained that some of the keypads of the machine was malfunctioning. The officer in charge also complained about electricity supply and that the centre had been disconnected from the National Grid supply and they rely solely on generator to power the machine. It was reliably gathered that the operator was posted to Ijeja health center but comes around on Fridays alone to operate the scanning machine. This is an indication that they only operate the machine on Friday's i.e once a week.

**Recommendation:** The Local government is advised to get a new scanning machine and a generator big enough to power the machine so as to enjoy high patronage and compete favourably with the privately owned centres within Oke-Ilewo axis and further boost internally generated revenue of your Local Government.

## 7. DEVELOPMENT OF PART OF KUTO MARKET BY BIMAT INTEGRATED VENTURES THROUGH BUILT, OPERATE AND TRANSFER (BOT) ARRANGEMENT

**Observation:** I wish to refer to paragraph 7 of the last inspection report No OGLG/ABS/I/Vol.IV/395 of 12<sup>th</sup> December, 2022 and to observe with dismay that work is still on-going on the project being financed by BIMAT Integrated Venture of 63 Olumegbon road, off Western Avenue, Lagos for the construction of 200 units of lock-up shops at Kuto market. In the report, the project was expected to commence since 15<sup>th</sup> March, 2019 and be completed on or before 15<sup>th</sup> March, 2021.

Audit verification visit made to the site revealed that a total of 116 lock-up shops had so far been completed while work is yet to commence on the remaining 84 units of the lock-up shops.

I also wish to draw your attention to a clause in the agreement which provided for the commencement of payment of ground rent of Five Thousand (₦5,000.00) per lock-up shop to commence after the official commissioning of the project, but now that the project is being completed in phases, it would be difficult for your Local Government to determine the exact date that the developer will start to pay ground rent accruable to your Local Government.

During the recent Audit exercise, the representative of BIMAT Integrated Venture was invited by the Audit Team, where he explained that they were unable to continue the construction because your Local Government is yet to give them permission /approval to demolish the old shops before new ones could be constructed.

However, the investigation conducted by this Office revealed that the developer probably lacks financial resources to complete this project.

**Recommendation:** I wish to reiterate my earlier advice that your Local Government should invite the contractor/developer for a round table discussion for the review of this contract since

the agreed date of 31<sup>st</sup> March, 2021 for the completion of this project has lapsed. The shops already allocated should be noted by both parties and other matters that are of importance should also be discussed.

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

**Observation:** It's becoming worrisome to note that for over five (5) years now, the project which was expected to have been completed on or before 31<sup>st</sup> December, 2018 by the developer (Panseke Property Development Limited of No 449, Awolowo Avenue, Grammar School, Abeokuta) still remained abandoned.

Audit verification visit made to site in February, 2023 by the team of Auditors revealed that the building is still at the roofing stage and the building is beginning to get dilapidated due to exposure to rain and other harsh conditions over the years. It was reliably gathered that the developer appears to be financially handicapped and may not be able to finish the project.

**Recommendation:** I wish to advise your Local Government to invite the developer or any of his representative to a roundtable discussion with the aim of completing this project without any further delay.

**9. NAMING OF STREETS**

**Observation:** It was observed that the department of General Services and Administration has been able to come up with a comprehensive list of all the street owners that existed within your Local Government. A total number of 580 streets was reported and the indebtedness of all the street owners was to the tune of ₦26,486,000.00 as at 31<sup>st</sup> December, 2022.

The absence of a comprehensive data or list of the street owners over the years, coupled with the inaction on the part of the officials has been responsible for the huge accumulated sums of money that ought to have been earned as revenue from renewal of street and fresh applications.

**Recommendation:** I wish to advise your Local Government to set necessary machinery in motion towards the recovery of the accumulated debt of ₦26,486,000.00 and ensure that a comprehensive register is opened and updated from time to time in order to harness the huge revenue potentials derivable from street naming within your locality, being an urban Local Government and ensure that all leakages identified are blocked.

**10. LOCAL GOVERNMENT POULTRY PEN AT STAFF QUARTERS ASERO**

**Observation:** It is disheartening to note that there has been no activity for over 5 years now in the Department of Agriculture and the members of staff in that department has continue to remain idle and were just receiving salaries and allowances for doing nothing. Even though it

was reported in the last inspection report that one of the poultry pens had collapsed and the metal cages underneath destroyed, little or nothing is being done to salvage the other poultry pen which is also in a very deplorable condition. The poultry pen is indeed an eyesore to say the least.

**Recommendation:** I wish to stand on my earlier advice that necessary action should be taken to revive or bring about normal activities in the Agric and Natural Resources Department so as to allow members of staff in the department to work for salaries and allowances being paid to them rather than remain idle. It will also increase the internally generated revenue of the Council.

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

**Observation:** It was observed that situation had remained the same on the twenty (20) acres of land acquired by the previous administration at a whopping sum of Nine Million and Seventy-Two Thousand (₦9,072,000). The landed property was purchased in year 2018 at Akingbasa village, along Odeda Alabata Road for the establishment of oil palm plantation and also to make provision for plantation of maize and cassava inter crop .The advice of this Office that money should be released for the clearing of the twenty (20) acres of land or to lease the property, appears to have been ignored.

This office in previous reports advised that the weeds in the farm be cleared and oil palms destroyed by rodents be replaced in order not to allow the huge sums of money expended on the acquisition of this land to go down the drain. The non-adherence to this advice implies that the Council is not interested in protecting the land from encroachment by unauthorized persons.

During the recent Audit exercise, the Audit team accompanied by Mrs. Lawal A. R. (Director of Agric) visited the farm land. During the visitation, Mrs. Lawal A. R. informed the Audit Team that none of the officers in the Department could ascertain the actual size of the land because no corner piece was constructed and neither was there any sign post or billboard to inform the general public of the actual owner of the land. It was also surprising to note that land grabbers are beginning to encroach on the land and have started to excavate soft granite from the land. This is evident from the huge potholes and the presence of a faulty bulldozer found to have been abandoned on the land.

**Recommendation:** I therefore wish to reemphasize that necessary fund should be provided for the clearing of all the twenty (20) acres of the land or in the alternative, lease the land to interested person(s) or corporate bodies so as to continue to retain the ownership of the land and prevent it from further encroachment by unauthorized persons or corporate bodies.

## 12. LANDED PROPERTY OF THE LOCAL GOVERNMENT ACROSS THE MAJOR SETTLEMENTS WITHIN THE LOCAL GOVERNMENT AREA

**Observation:** It is disheartening to note that despite my advice in paragraph 12 of the last audit report No OGLG/ABS/Vol.IV/395 of 12<sup>th</sup> December, 2022 the management of your Local Government is yet to produce a comprehensive data of all your landed properties scattered across the length and breadth of the Council and to also obtain the relevant documents that can prove ownership of such landed property.

In the previous report, nine (9) of such landed property were reported but has now increased to fourteen (14) due to additional five (5) discovery during the previous audit exercise.

It was reliably gathered from the discussion the Audit Team had with the Vice Chairman, Surveyor Shotayo I. L that some of the landed property being reported have been sold and are no longer in existence. Please see below the details of such landed property that requires title documents and deed of ownership but not limited to this:

- |     |   |   |
|-----|---|---|
| 1.  | Land at Ibarapa Street Adatan   | Sold  |
| 2.  | Land at Saje  | Sold  |
| 3.  | Land at Coker street  | Unknown   |
| 4.  | Land within the staff quarters, Asero   | Allocated   |
| 5.  | Land at the back of Asero garage  | Adire Market  |
| 6.  | Land at Omida   | Leasehold<br>Agreement with<br>Abeokuta South<br>Local Government |
| 7.  | Land at Gbangba market  | Unknown   |
| 8.  | Land at Bola Ajibola area, Asero  | Unknown   |
| 9.  | Land at NEPA road, beside Rev. Kuti's house Imo Abeokuta<br>Now use as Car Wash,                            | payment made to the<br>Local Government.                          |
| 10. | Land at Quarry road Kugba   | Leased to Dr Adesanya   |
| 11. | Land beside private Mortuary at Lantoro   | Leased to Hon. Shopein  |
| 12. | Landed property beside fence of Imo Methodist Primary<br>School, Oke-Yeke Abeokuta                          | Unknown   |
| 13. | Parcel of undeveloped land at Aladesanmi Abeokuta;<br>IBD road junction beside Muda Lawal Stadium Asero     | use for Block making Industry                                     |
| 14. | Land at Omida had been leased but no signpost to indicate that the land belongs to the<br>Local Government. |   |

**Recommendation:** I wish to reiterate that you prepare a comprehensive list of all your landed property spread across the Local Government and obtain the prove of ownership, copies of which should be forwarded to this Office for further necessary action.



### **13. CONSTRUCTION OF FOUR (4) LOCKUP SHOPS AND TWO MODERN TOILETS AT THE FRONT OF THE LOCAL GOVERNMENT SECRETARIAT, AKE**

**Observation:** I wish to refer to paragraph 13 of the last Audit Inspection Report of 12<sup>th</sup> December, 2022 where it was reported 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 in November, 2021 for the construction of four (4) lock up shops with two modern toilets at the front of your Local Government Secretariat, Ake. Available records revealed that an additional sum of Four Million, One Hundred and Thirty-Five Thousand Naira (₦4,135,000.00) only was released vide PV No. 19/June, 1/July and 25/October, 2022 thus totaling a sum of (₦5,135,000.00) that has so far been expended on this project, leaving a balance of One Million, Five Hundred and Thirty-three Thousand, One Hundred and Forty-six Naira (₦1,533,146.00) yet to be released.

Audit verification visit made to the site revealed that the project is at the roofing stage, fixing of the roof members had been completed while other aspect of the project such as fixing of doors, windows, plastering of the walls and painting were yet to be done.

**Recommendation:** The Local Government is advised to release the remaining fund for the completion of this project as early as possible to avoid variation in the cost of the project.

### **14. CONSTRUCTION OF MATERNITY CENTRE AT IGBORE, ABEOKUTA**

**Observation:** It was observed that a sum of Sixteen Millions, Seven Hundred and Three Thousand, One Hundred and Thirty-Five Naira (₦16,703,135.00) only was approved by the Ministry of Local Government and Chieftaincy Affairs for your Local Government to undertake the construction of a Maternity centre at Igbore, Abeokuta. A sum of Ten Million, Five Hundred Thousand Naira (₦10,500,000.00) only had so far been released to Mr. Arikuyeri Kamoru (Chief Technical Officer) vide P.V. No 28/November, 2022.

Audit verification visit made to site revealed that the project is at the roofing stage but other important aspect of the job such as fixing of windows, doors, plastering, painting and the plumbing works were yet to be done.

**Recommendation:** I wish to advise your Local Government to release the remaining balance of the cost of this project in order to avoid rise in cost materials which may lead to variation in cost of the project.

9<sup>th</sup> May, 2023

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

**RE: AUDIT INSPECTION REPORT ON ACCOUNTS OF ABEOKUTA SOUTH LOCAL GOVERNMENT, AKE FOR THE PERIOD OF 1<sup>ST</sup> JANUARY, 2022 TO 31<sup>ST</sup> DECEMBER, 2022**

I am directed to refer to your letter with Ref No. OGLG/ABS/VOL.IV/407 dated 31<sup>st</sup> March, 2023 resting on the above captioned matter and to forward to your exalted office, our responses on the aforementioned reports as highlighted here-under, please.

**2. DESTRUCTION OF EXHAUSTED RECEIPT BOOKS**

All efforts will be geared towards gathering all the receipts books completely exhausted prior to 31<sup>st</sup> December, 2022 for destruction. The list would be duly forwarded to your office for your information and attendance before destruction.

**3. DORMANT BANK ACCOUNTS**

As it is rightly observed, fourteen (14) out of Nineteen (19) dormant accounts had been closed, thus leaving four (4) dormant accounts yet to be closed due to the reason you rightly mentioned, but efforts are on-going to either close or reactivate the remaining bank accounts.

**5. INTERNALLY GENERATED REVENUE**

The management is presently making frantic efforts at producing a comprehensive revenue data which will clearly identify and spell out the revenue points for an improved internally generated revenue and subsequently curb leakages.

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

Your advise will be adequately adhered to and we shall ensure that both buses are recovered back to the Local Government in due time. However, we have written FRSC, Kogi State on the matter and awaiting their response for a visitation.

**7. INDEBTEDNESS OF REVENUE CONTRACTORS**

Your observation is noted for compliance. The management had already set machinery in motion to invite all the Revenue Consultants to a meeting at ensuring that all those monies are recovered by the Local Government.

**8. CONDITION OF SCANNING MACHINE AT OKE-ILEWO HEALTH CENTRE**

Following your last year report, the management has approved the repair of the said ultra-scan machine. Once the payment is made, the machine would be repaired immediately for onward usage by the people.

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

The Representative of BIMAT Integrated Venture would be promptly invited for a meeting so as to reach a consensus on the matter.

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

The developer would be invited by the management in order to find a long lasting solution to the agreement on the mode of completing the said project without any further delay.

**11. NAMING OF STREETS**

As regards the shortfall in the revenue payable to this Government in respect of street naming. The management had spring into action by way of constituting a street name task force that it is fully charged and committed to work conscientiously towards recovery of all accumulated debts as pointed out by your office.

Moreso, the Department of General Service and Administration has commenced, and has complete a comprehensive and update list of street owners we shall recover the debts within further delay.

**12. LOCAL GOVERNMENT POULTRY PEN AT STAFF QUARTERS ASERO**

The management is presently looking at a way on making the Agriculture and Natural Resources Department come back to life and active.

**13. LOCAL GOVERNMENT LANDED PROPERTY (FARM LAND) AT AKINGASA VILLAGE, ALONG ODEDA ALABATA ROAD, ODEDA LOCAL GOVERNMENT COUNCIL**

The management will as a matter of urgency, clear the said twenty (20) acres of land and look for interested person(s) who will wish to lease the land for farmings. This will be done without delay. We shall update your office accordingly.

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

I wish to reiterate that the Local Government landed properties as listed in your letter would be adequately investigated. A comprehensive list of all the landed properties would be forwarded to your office once it is compiled.

The Local government would work timeously to ensure that positive response is achieved. We are in talk with a quality surveyor to hasten the documents of the aforesaid landed property.

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

I wish to categorically state here that the remaining balance of One Million, five Hundred and Thirty-three thousand, One hundred and forty-six Naira (N1,533,146) would be released to works and Housing Department for the completion of the said project as soon as the Local Government is buoyant.

**16. CONSTRUCTION OF MATERNITY CENTRE AT IGBORE, ABEOKUTA**

The management has a matter of urgency has released the remaining balance payment of N6,203,135 to works and Housing department. As at the time of this report, plumbing, plastering, fixing of doors and windows has been done and tiling is on-going and immediately after the tiling the final state which is painting will commence in earnest.



**Mrs. G.O.B. Bankole**

***Acting Head of Local Government Administration***



