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 31ST DECEMBER, 2023

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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 Mr Kolawole Peter Fagbohun and the current Head of Service Mr kehinde Olufemi Onasanya 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.
20th June, 2024.

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 31st December, 2023 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 Organization 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 31st December, 2023 subject to the observations in the inspection reports.

L. A. Mulero **(CNA)**
Auditor-General for Local
Governments, Ogun State.
20th June, 2024.

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF ABEOKUTA SOUTH LOCAL GOVERNMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

The accounts of Abeokuta South Local Government for the year ended 31st December, 2023 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 Organization 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 Organization 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.
20th June, 2024.

STATUTORY REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS ON THE ACCOUNTS OF ABEOKUTA SOUTH LOCAL GOVERNMENT, AKE FOR THE YEAR ENDED 31ST DECEMBER, 2023

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 31st December, 2023 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

	AMOUNTS (₦)
Internally Generated Revenue	128,094,799.52
Statutory Allocation	4,313,685,702.80
Total	**4,441,780,502.32**

EXPENDITURE

Overhead Expenses (including Depreciation & Loss on Disposal of Assets)	371,241,283.70
Salaries and Allowances	2,501,414,950.00
Pensions	1,481,440,777.78
Long Term Assets	51,551,835.00
Total	**4,405,648,846.48**

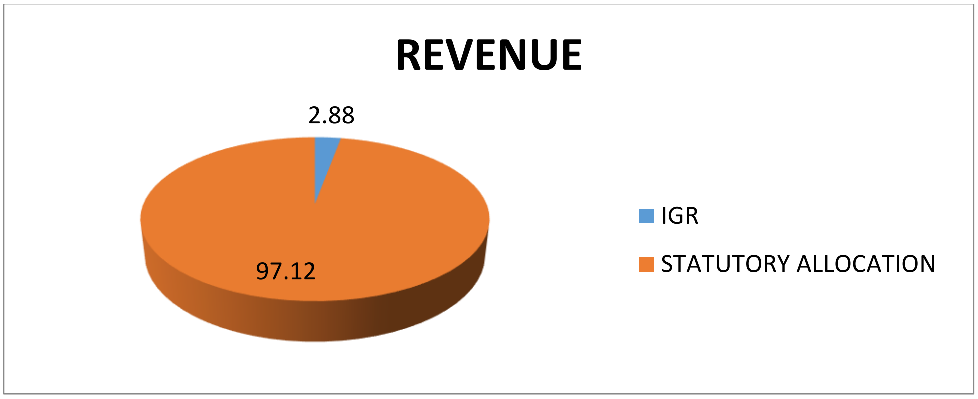
(4) REVENUE PERFORMANCE

(i) STATEMENT OF ACTUAL REVENUE

Audit examination of the revenue profile revealed that out of the estimated Internally Generated Revenue of ₦165,200,000.00, a sum of ₦128,094,799.52 only was actually generated internally which represented 77.54% of the budget. This is an improvement to the sum of ₦118,228,439.16 generated internally in year 2022 and this represented an increase of 8.35%.

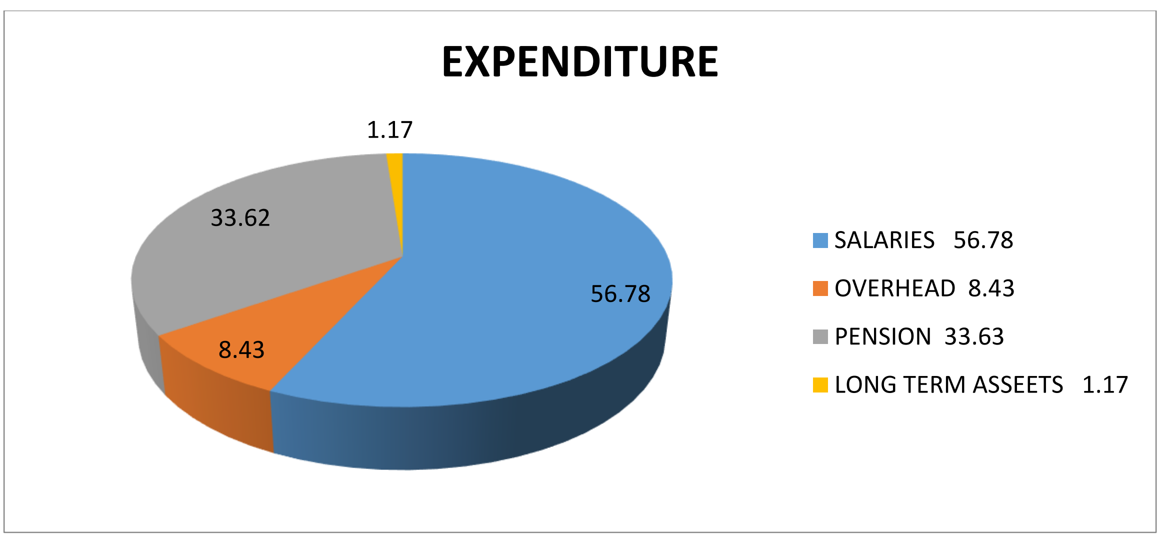
(ii) PERCENTAGE OF INTERNALLY GENERATED REVENUE EFFORTS TO TOTAL REVENUE

The Audit exercise revealed that out of the revenue of ₦4,441,780,502.32 realized by the Local Government during the year under review, a sum of ₦128,094,799.52 only was generated internally. This represented 2.88% of the total revenue while the sum of ₦4,313,685,702.80 statutory allocation represented 97.12%. 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 ₦4,405,648,846.48. Out of this, a sum of ₦371,241,283.70 was expended on overhead which represented 8.43% of the total expenditure for the year. Also, a sum of ₦2,501,414,950.00 was expended on salaries and allowances which represented 56.78% of the expenditure for the year while ₦1,481,440,777.78 was expended on pensions and this represented 33.62% of the expenditure for the year and the sum of ₦51,551,835.00 was expended on long term assets which represented 1.17% 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 31st December, 2023 was ₦209,961,505.22. The liabilities are highlighted below:

S/NO	ITEMS	AMOUNTS(₦)
1	PAYE	-
2	PENSION	115,554,308.88
3	NULGE	-
4	5% TAX	3,680,537.52
5	7.5% TAX	14,218,750.59
6	NHF	-
7	COOP	111,107.79
8	5% DEVELOPMENT LEVY	11,021,074.66
9	ACCRUED EXPENSES & PAYABLES	54,308,800.00
9	OTHERS	11,066,925.78
	Total	**209,961,505.22**

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 31st December, 2023 as the balances of Advances were dormant during the year contrary to regulations. Efforts should be intensified to recover the advances.

Office of the Executive Chairman

ABEOKUTA SOUTH LOCAL GOVERNMENT

"THE ONLY PREMIER LOCAL GOVERNMENT IN NIGERIA"

A.S.L.G. SECRETARIAT, P.M.B. 2016, AKE, ABEOKUTA, OGUN STATE, NIGERIA

ABEOKUTA SOUTH LOCAL GOVERNMENT

RESPONSIBILITY FOR FINANCIAL STATEMENT

These financial statements have been prepared by me in accordance with the provision of finance (Control and Management) Act Cap 144 LFN 1990 as amended. The financial statement comply with the generally accepted accounting practice

The Treasure 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 resource by the Local Government Council. To the best of my knowledge, this system of internal control has operated adequately through the reporting period.

Mr. Adebiyi Adeniyi Abolore
Treasurer
Date...31/01/2024...

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

In our opinion, these financial statement fairly reflect the financial position of Abeokuta South Local Government Area as at 31 December 2023 and its operations for the year ended on the date.

Mr. Adebiyi Adeniyi Abolore	**Hon. Omolaja Ayodele Majekodunmi**
Treasurer	**Executive Chairman**
Date...31/01/2024...	**Date**...31/01/24...

ABEOKUTA SOUTH LOCAL GOVERNMENT

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2023

	NOTES	2023	2022
CURRENT ASSET		₦	₦
CASH & CASH EQUIVALENTS	8	24,938,128.70	6,971,301.05
INVENTORIES		13,449,555.00	9,776,444.66
RECEIVABLES		5,306,500.00	6,055,700.00
PREPAYMENT			
ADVANCE		3,781,747.54	3,781,747.54
TOTAL CURRENT ASSET (A)		**47,475,931.24**	**26,585,193.25**
NON CURRENT ASSET			
PROPERTY PLANT & EQUIPMENT	10	342,804,658.81	309,880,336.99
INVESTMENT PROPERTY	11	289,104,457.94	295,199,898.33
BIOLOGICAL ASSET	12		
INVESTMENT		0.00	
LOAN GRANTED			
TOTAL NON CURRENT ASSET (B)		**631,909,116.75**	**605,080,235.32**
TOTAL ASSET (C=A+B)		**679,385,047.99**	**631,665,428.57**
CURRENT LIABILITY			
DEPOSIT			
LOAN & DEBT		0.00	
UNREMITTED DEDUCTIONS	9	155,652,705.22	249,683,376.64
ACCRUED EXPENSES, PAYABLES		54,308,800.00	26,446,225.00
DEFERRED INCOME		600,000.00	800,000.00
CURRENT PORTION OF BORROWING			
TOTAL CURRENT LIABILITY (D)		**210,561,505.22**	**276,929,601.64**
NON CURRENT LIABILITY			
PUBLIC FUND			
BORROWING			
TOTAL NON CURRENT LIABILITY (E)		**-**	**-**
TOTAL LIABILITY (F=D+E)		**210,561,505.22**	**276,929,601.64**
NET ASSETS (G= C-F)		**468,823,542.77**	**354,735,826.93**
NET ASSET/EQUITY			
RESERVE			
ACCUMULATED SURPLUS/ DEFICIT		468,823,542.77	354,735,826.93
TOTAL NET ASSET/EQUITY		**468,823,542.77**	**354,735,826.93**

ABEOKUTA SOUTH LOCAL GOVERNMENT

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2023

	NOTES	2023	2022
REVENUE		₦	₦
STATUTORY ALLOCATION	1	4,313,685,702.80	3,261,969,265.92
NON TAX REVENUE:	2	126,373,634.20	118,097,153.00
INVESTMENT INCOME			
INTEREST EARNED			6,286.16
GAIN/LOSS ON DISPOSAL ON ASSET			
AIDS & GRANTS	3		33,533,327.49
OTHER REVENUE		1,721,165.32	125,000.00
TOTAL REVENUE (A)		**4,441,780,502.32**	**3,413,731,032.57**
EXPENDITURE			
SALARIES & WAGES	4	2,489,848,555.40	2,235,867,777.85
NON- REGULAR ALLOWANCE	5	11,566,394.60	
SOCIAL BENEFIT	6	1,481,440,777.78	995,825,879.89
OVERHEAD COST	7	342,518,330.13	203,123,234.13
SUBVENTION TO PARASTATALS		4,000,000.00	2,800,000.00
DEPRECIATION	10&11	24,722,953.57	18,195,340.87
GAIN/LOSS ON DISPOSAL ON ASSET			
TOTAL EXPENDITURE (B)		**4,354,097,011.48**	**3,455,812,232.74**
SURPLUS / DEFICIT (C=A-B)		**87,683,490.84**	**-42,081,200.17**

ABEOKUTA SOUTH LOCAL GOVERNMENT

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2023

	₦
Balance 1/1/2022	**396,817,027.10**
Prior Year Adjustment	
Adjusted Balance	**396,817,027.10**
Surplus/ (deficit) for the year	-42,081,200.17
Balance 31/12/2022	**354,735,826.93**
Prior Year Adjustment	26,404,225.00
Adjusted Balance	**381,140,051.93**
Surplus/ (deficit) for the year	87,683,490.84
Balance at 31 December 2023	**468,823,542.77**

ABEOKUTA SOUTH LOCAL GOVERNMENT

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

CASH FLOWS FROM OPERATING ACTIVITIES	**2023**	**2022**
INFLOWS	₦	₦
STATUTORY ALLOCATION	4,313,685,702.80	3,261,975,412.72
LICENCES, FINES, ROYALTIES, FEES ETC	88,056,269.00	76,567,353.00
EARNINGS & SALES	13,992,065.20	18,250,000.00
RENT OF GOVERNMENT PROPERTIES	24,874,500.00	20,987,800.00
INVESTMENT INCOME		
INTEREST & REPAYMENT GENERAL		6,286.16
DOMESTIC AIDS & GRANTS		31,533,327.49
OTHER REVENUE	1,721,165.32	125,000.00
TOTAL INFLOW FROM OPERATING ACTIVITIES A	**4,442,329,702.32**	**3,409,445,179.37**
OUTFLOW		
PERSONNEL EMOLUMENTS	2,501,414,950.00	2,235,873,924.65
SOCIAL BENEFIT	1,481,440,777.78	995,825,879.89
OVERHEADS	291,924,640.47	191,301,619.69
SUBVENTION TO PARASTATALS	4,000,000.00	2,800,000.00
INTEREST PAYMENT		
TOTAL OUTFLOW FROM OPERATING ACTIVITIES B	**4,278,780,368.25**	**3,425,801,424.23**
NET CASH INFLOW (OUTFLOW) FROM OPERATING ACTIVITIES C=A-B	**163,549,334.07**	**-16,356,244.86**
CASH FLOW FROM INVESTING ACTIVITIES		
PURCHASE/ CONSTRUCTION OF ASSETS	-51,551,835.00	-31,121,000.00
PURCHASE OF FINANCIAL MARKET INSTRUMENTS		
ADVANCE		
PROCEED FROM SALE OF ASSETS		
DEFERRED INCOME		
DIVIDEND RECEIVED		
NET CASH FLOW FROM INVESTING ACTIVITIES	**-51,551,835.00**	**-31,121,000.00**
CASH FLOW FROM FINANCIAL ACTIVITIES		
DEPOSIT/ UNREMITTED DEDUCTIONS	-94,030,671.42	48,608,517.47
PUBLIC FUND		
PROCEEDS FROM DOMESTIC LOANS & OTHER		
REPAYMENTS OF LOAN		
NET CASH FLOW FROM FINANCIAL ACTIVITIES	**-94,030,671.42**	**48,608,517.47**
NET CASH FLOW FROM ALL ACTIVITIES	**17,966,827.65**	**1,131,272.61**
CASH & ITS EQUIVALENT AS AT 1/1/2023	**6,971,301.05**	**5,840,028.44**
CASH & ITS EQUIVALENT AS AT 31/12/2023	**24,938,128.70**	**6,971,301.05**

ACCOUNTING POLICY

S/N	
1	**Basis of Preparation** The General Purpose Financial Statements are prepared under the historical cost convention and in accordance with IPSAS and other applicable standards and laws.
2	**Accounting period** Reporting period runs from 1st January to 31st December.
3	**Reporting Currency** The reporting currency is Naira (₦).
4	**Revenue** a) Revenues from non-exchange transactions such as fees, and fines are recognized when the event occurs and the asset recognition criteria are met. b) Other non-exchange revenues are recognized 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.
5	**Other revenue** a) Other revenue consists of gains on disposal of property, plant and equipment. 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.
6	**Aids and Grants** Aid and grants to a Local Government is recognized as income on entitlement, while aid and grants to other governments/agencies are recognized as expenditure on commitment.
7	**Expenses** All expenses are recognized in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.
8	**Property, Plant & Equipment (PPE)** 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. b) Where an asset (Other than land) is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially recognized at fair value, where fair value can be reliably determined and as income in the statement of financial performance.
9	**Depreciation** 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: a) Lease properties over the term of the lease b) Buildings 2% c) Plant and Machinery 10% d) Motor vehicles 20% e) Office Equipment 25% f) Furniture and Fittings 20%

	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
	out ii. Fully depreciated assets that are still in use are carried in the books at a net book value of ₦100.00 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.
10	**Disposal** Gains or losses on the disposal of fixed assets are included in the income statement as either an income or expenses respectively. **Impairment** Entities shall test for impairments of its PPE where it suspects that impairment has occurred.
11	**Investment Property** These are cash-generating property owned by the Local Government. The cost, depreciation and impairment of Investment Property are same with PPE.
12	**Unremitted Deductions** 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. b) These amounts are stated as Current Liabilities in the Statement of Financial Position.
13	**Payable/Accrued Expenses** a) These are monies payable to third parties in respect of goods and services received 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.
14	**Current Portion of Borrowings** 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.

NOTES TO THE GPFS FOR THE YEAR ENDED 31ST DECEMBER, 2023

1 SHARE OF STATUTORY ALLOCATION FROM JAAC

NOTE	DETAILS	2023	2022
1	**SHARE OF STATUTORY ALLOCATION FROM JAAC**	₦	₦
	JANUARY	439,226,076.00	231,251,975.02
	FEBRUARY	273,376,702.92	233,061,289.50
	MARCH	279,908,205.84	228,755,400.35
	APRIL	261,034,148.76	234,971,975.47
	MAY	344,714,047.63	237,045,964.16
	JUNE	267,413,536.84	245,217,314.25
	JULY	349,377,555.61	260,438,209.43
	AUGUST	382,218,290.27	267,287,512.83
	SEPTEMBER	338,716,526.83	263,341,456.84
	OCTOBER	519,384,934.22	145,346,957.24
	NOVEMBER	461,148,225.18	653,626,699.92
	DECEMBER	397,167,452.70	261,624,510.91
	TOTAL	**4,313,685,702.80**	**3,261,969,265.92**

2 NON-TAX REVENUE

	LICENCES	26,720,069.00	21,763,150.00
	FEES	54,541,980.00	47,313,200.00
	FINES	6,794,220.00	7,491,003.00
	EARNINGS	7,837,249.20	9,208,500.00
	RENT OF GOVERNMENT PROPERTIES	24,325,300.00	23,279,800.00
	SALES	6,154,816.00	9,041,500.00
	TOTAL	**126,373,634.20**	**118,097,153.00**

3 AIDS & GRANTS

	OGUN STATE GOVERNMENT		31,533,327.49
	NON GOVERNMENT ORGANISATION		2,000,000.00
	TOTAL	**0.00**	**33,533,327.49**

4 SALARIES & WAGES

	LOCAL GOVERNMENT STAFF	734,762,786.02	640,309,434.67
	PRIMARY SCHOOL TEACHERS	1,402,335,392.91	1,364,263,960.81
	TRADITIONAL COUNCIL	201,704,917.57	153,860,532.48
	POLITICAL FUNCTIONARIES	151,045,458.90	77,433,849.89
	TOTAL	**2,489,848,555.40**	**2,235,867,777.85**

5 NON- REGULAR ALLOWANCE

	LEAVE BONUS	11,566,394.60	
	TOTAL	**11,566,394.60**	**-**

6 SOCIAL BENEFIT

	GRATUITY	96,085,195.37	-
	PENSION	1,385,355,582.41	995,825,879.89
	TOTAL	**1,481,440,777.78**	**995,825,879.89**

7 OVERHEAD COST BY DEPARTMENT

	CHAIRMAN & COUNCIL	54,570,000.00	49,906,250.00
	HOLGA	430,000.00	366,250.00
	INTERNAL AUDIT	675,000.00	462,500.00
	ADMINISTRATIVE	128,944,195.64	69,177,786.16
	FINANCE	22,626,249.49	19,613,172.97
	INFORMATION	31,219,100.00	10,965,000.00
	P H C	24,146,985.00	12,284,175.00
	AGRIC	119,000.00	2,227,750.00
	WORKS	43,479,300.00	3,397,000.00
	PLANNING	6,002,000.00	13,045,950.00
	WES	16,287,000.00	13,363,750.00
	COMMUNITY	14,019,500.00	8,313,650.00
	TOTAL	**342,518,330.13**	**203,123,234.13**

8 CASH & CASH EQUIVALENTS

	CASH AT HAND	12,415.70	53,776.70
	CASH IN BANKS	24,925,713.00	6,917,524.35
	TOTAL	**24,938,128.70**	**6,971,301.05**

9 UNREMITTED DEDUCTIONS

1	PAYE	-	94,030,671.46
2	PENSION	115,554,308.88	115,554,308.88
3	NULGE	-	
4	5% TAX	3,680,537.52	3,680,537.52
5	7.5% TAX	14,218,750.59	14,218,750.59
6	NHF	-	
7	COOP	111,107.79	
8	5% DEVELOPMENT LEVY	11,021,074.66	11,021,074.66
9	OTHERS	11,066,925.78	11,178,033.53
	Total	**155,652,705.22**	**249,683,376.64**

NOTE 10 **SCHEDULE OF PROPERTY, PLANT & EQUIPMENT**

	LAND & BUILDING 2%	LAND	PLANT & MACHNERY 10%	TRANSPORTATION EQUIPMENT 20%	OFFICE EQUIPMENT 25%	FURNITURE & FITTINGS 20%	INFRASTRUSURE 10%	TOTAL
BAL AS AT 01/01/2023	313,308,173.80	0	15,903,000.00	31,005,560.00	1,799,000.00	5,485,800.00	5,493,850.00	**372,995,383.80**
ADDITIONAL DURING THE YEAR	15,023,835.00				200,000.00	28,828,000.00	7,500,000.00	**51,551,835.00**
ADJUSTMENT								**0.00**
DISPOSAL DURING THE YEAR								**-**
BAL. C/F	**328,332,008.80**	**-**	**15,903,000.00**	**31,005,560.00**	**1,999,000.00**	34,313,800.00	12,993,850.00	**424,547,218.80**
ACCUMULATED DEPRECIATION								
BAL. AS AT 01/01/2023	22,607,083.81	0	6,232,300.00	26,961,748.00	1,718,800.00	3,506,960.00	2,088,155.00	**63,115,046.81**
ADDITIONAL DURING THE YEAR	6,390,226.18		1,590,300.00	2,820,112.00	89,750.00	6,437,740.00	1,299,385.00	**18,627,513.18**
ADJUSTMENT								**-**
DISPOSAL DURING THE YEAR								**-**
BAL. C/F	28,997,309.99	-	7,822,600.00	29,781,860.00	1,808,550.00	9,944,700.00	3,387,540.00	**81,742,559.99**
AS AT 31/12/2023	**299,334,698.81**	**-**	**8,080,400.00**	**1,223,700.00**	**190,450.00**	**24,369,100.00**	**9,606,310.00**	**342,804,658.81**
AS AT 31/12/2022	**290,701,089.99**	**-**	**9,670,700.00**	**4,043,812.00**	**80,200.00**	**1,978,840.00**	**3,405,695.00**	**309,880,336.99**

NOTE 11 **SCHEDULE OF INVESTMENT PROPERTY**

	LAND & BUILDING 2%	LAND		TOTAL
BAL AS AT 01/01/2023	304,772,019.50	14,072,000.00		**318,844,019.50**
ADDITIONAL DURING THE YEAR				**0.00**
ADJUSTMENT				**0.00**
DISPOSAL DURING THE YEAR				**-**
BAL. C/F	**304,772,019.50**	**14,072,000.00**		**318,844,019.50**
ACCUMULATED DEPRECIATION				
BAL. AS AT 01/01/2023	23,644,121.17			**23,644,121.17**
ADDITIONAL DURING THE YEAR	6,095,440.39	-		**6,095,440.39**
ADJUSTMENT				
DISPOSAL DURING THE YEAR				
BAL. C/F	29,739,561.56	-		**29,739,561.56**
AS AT 31/12/2023	**275,032,457.94**	**14,072,000.00**		**289,104,457.94**
AS AT 31/12/2022	**281,127,898.33**	**14,072,000.00**		**295,199,898.33**

The Executive Chairman,
Abeokuta South Local Government,
Ake.

AUDIT INSPECTION REPORT ON THE ACCOUNTS OF ABEOKUTA SOUTH LOCAL GOVERNMENT, AKE FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER, 2023.

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 list of the audit queries below had earlier been forwarded to you for necessary action as required by law.

S/N	Query Number	Subject	Amount(₦)
1.	OGLG/AQ/ABS/259/2023	Engagement of Revenue Contractors in violation of Regulation.	
2.	OGLG/AQ/ABS/260/2023	Unauthorised Expenditure	1,500,000.00
3.	OGLG/AQ/ABS/261/2023	Doubtful Expenditure	2,500,000.00
4.	OGLG/AQ/ABS/262/2023	Failure to account for Local Government Landed properties.	

3. REVENUE GENERATION PERFORMANCE

Observation: A review of the internally generated revenue records of the Local Government for year 2023 accounts revealed that a sum of ₦128,038,799.52 only was generated internally out of the sum of ₦165,200,000.00 budgeted for the year. The amount generated represents 77.51% of the revenue budget for year 2023. This indicates that the Local Government performance was below the expectation of the budget projections.

However, the sum of ₦128,038,799.52 generated internally in year 2023 shows an increase of 8.30% when compared with the sum of ₦118,228,439.16 generated in year 2022. This notwithstanding, a cursory look at the amount generated on each item of revenue revealed that while there were improvements on some revenue items, a few showed under performance when compared with year 2022 results. The revenue heads that were short of year 2022 actual performance are shown below:

INTERNALLY GENERATED REVENUE	DECEMBER, 2023 (₦)	DECEMBER, 2022 (₦)
DESCRIPTION		
CINEMATOGRAPHY		30,000.00
Hawkers Permit	5,964,250.00	6,034,250.00
Abbattoir/Slaughter Licences	375,000.00	1,120,000.00
Private School	49,400.00	65,000.00
Hackney Permit	600,000.00	1,100,000.00
Contractor Registration	20,000.00	560,000.00
Marriage/Divorce Fee	10,096,800.00	10,925,100.00
Bill Board Advertisement Fees	-	50,000.00
Birth and Death	2,025,000.00	2,206,000.00
Change of ownership fee		150,000.00
Application Fees	290,000.00	697,500.00
Parking Fees		240,000.00
Form Fees	60,000.00	365,000.00
Motor Packs	590,000.00	600,000.00
Street Naming Fees	3,100,000.00	4,265,000.00
OTHER FINES	5,195,700.00	6,168,000.00
Sales of Store/Scrap/Unservicable	30,000.00	4,050,000.00
sales of building items	-	100,000.00
Earnings from Consultancy Services		20,000.00
Earnings from Laboratory Services	745,620.00	1,611,200.00
Earnings from The Use of Govt. Halls	75,000.00	225,000.00
Earnings from Medical Services	4,031,650.00	5,000,300.00
Earnings from Agric.	36,000.00	276,000.00
Earnings from Commercial Activities	720,000.00	780,000.00
Rent on Shops	1,816,800.00	2,196,000.00
Rent on Govt Land	5,024,000.00	6,374,750.00
Rent on Premium on Allocation of Land	6,409,500.00	11,973,050.00

Recommendation: The Local Government is advised to put all necessary machineries in place which focus on each item of revenue to ensure that all revenue sources are efficiently harnessed. It is by doing this that the Local Government can embark on developmental projects for the benefit of its citizenry. Also, revenue loopholes or leakages if any should be blocked.

4. UN-AUTHORISED PAYMENT OF LEAVE BONUS

Observation: A sum of ₦11,566,394.60 was paid as leave bonus to members of staff of various departments of the Local Government. Audit scrutiny of the salary ledger revealed that the total amount was posted to Admin department only while payment was for all the departments in the Local Government. This was partly due to the fact that information on those who received the leave bonus was not made available to the Local Government until months after payments were made. It was also due to the attitude of Local Government Treasury staff toward properly accounting for every items under their purview. While the current practice where payments are initiated and made on salary related matters from the IPPMS platform domiciled in the Local Government Service Commission, without the respective Local Governments checking its correctness is nothing but wrong, the Local Government Treasury on its part failed to insist on getting details on the payments for proper accountability and prevention of loss to the Council. The Local Government is in the habit of giving excuses that they did not initiate the payment and that they can't provide the required details to Audit. But they usually fail to give evidence that they had requested for the information from the IPPMS and had reported the refusal of the IPPMS staff to provide required details to appropriate authorities for remedial action. During investigation, the followings were observed:

i). Out of the total sum of ₦11,566,394.60 mentioned above, the sum of ₦1,397,186.53 represents December, 2023 (P.V 106/Dec; 2023) leave bonus that has not been paid leaving a balance of ₦10,169,208.07.

ii). Audit scrutiny of the Local Government's Access bank statements (Account No 0815147927) revealed that the total sum of ₦9,165,685.00 was actually paid out of the ₦10,169,208.07 in respect leave bonus of staff. This led to disparity of the sum of ₦1,003,523.07 between amount posted into the cashbook and the actual total amount debited.

iii) There was a difference of the sum of ₦2,501.08 between the analysis sent to the Local Government by the IPPMS (Local Government Service Commission) and what was paid via bank, while other details have not been sent.

It should be noted that provisions of section 64(2)(b) of the Ogun State Local Government law 2006 and Chapter 1:4 of Model Financial Memoranda for Local Governments confers the power of regulation and control of the finances of the Local Government on the F&GPC.

The exception to this is the expenditure within the Executive Chairman's approval limit, in which case, the chairman without the concurrence of the F&GPC can approve. In others cases, according to section 64 (2)(b) above, where upper approval limit is fixed by the commissioner, the approval of the F&GPC must first be sought and obtained before it can be ripe for presentation for the commissioner's approval.

Recommendation: In view of the above the CASP (Local Government Service Commission) should desist from this habit of spending on behalf of the Local Governments without due process.

5. NUGATORY EXPENDITURE

Observation: During the examination of payment vouchers, it was observed that a sum of One Million, Five Hundred Thousand Naira (₦1,500,000.00) only was collected by Mr. Abati O. L vide PV14/November, 16 & 17/December 2023 for the months of November and December logistic support for monthly constituency meeting of the Legislative Council. Meanwhile, there was approval of ₦500,000.00 only for monthly logistic support.

A closer look at the payment vouchers revealed that P.V 16/December, 2023 was initially raised for the month of December but later cancelled and changed to November, 2023. Meanwhile, PV 14/November 2023 had earlier been raised for the same month of November 2023 and P.V 17/December, 2023 was raised for the month of December, 2023. Mr. Abati O. L could not justify the collection of ₦1,000,000.00 for logistic support for monthly constituency meeting for the month of November, 2023 instead of the sum of ₦500,000.00 approved.

Recommendation: Mr. Abati should refund the sum of ₦500,000.00 only, being amount collected twice in respect to monthly constituency meeting of the legislature for the month of November 2023.

6. DOUBTFUL EXPENDITURE

Observation: A sum of Two million, Five Hundred Thousand Naira (₦2,5000,000.00) only was approved and released to Mrs Adeniji Florence Moninuola (ACCDO) to cover expenses on entertainment of guest and decoration of event center for the award night of the second year in office anniversary celebration of Hon. Omolaja Ayodele Majekodunmi administration held between 16th and 20th August 2023. The payments were made vide PV 46 and 47/November, 2023.

During examination of payment vouchers, the underlisted were observed:

i. The receipt of Mercysoul Exclusive Events Deco for the sum of ₦500,000.00 purported payment for hall and decoration appears to be the receipt of a decorator that does not have a hall

ii. The receipt in respect of the sum of ₦2,000,000.00 for the provision of pack of food and drinks did not give the invoice that detailed what was to be provided.

iii. The event took place between August 16th- 20th, 2023 and the payments were made in November, 2023. The question begging for answer is, did Mrs. Adeniyi lend the Local Government money to finance the event.

Mrs. Adeniyi F. Moninuola could not give convincing evidences that the event was held as approved. The points above cast doubt on the expenditure

Recommendation: You are advised to always be discreet in the utilization of public fund.

7. WEAKNESS IN SALARY PAYMENTS PROCEDURE

Observation: A review of the salary payment process revealed some weaknesses. In the process, it was observed that draft salary is generated by the IPPMS platform at the Local Government Service Commission (LGSC) and forwarded to the IPPMS Officer of the Local Government. The IPPMS Officer carries out checks and then communicates the corrections required to the Commission. The IPPMS Officials at the Commission effect corrections and then uploads the salary through Veripay to the Internal Auditor (Scheduler). The Internal Auditor checks the salary and then passes it to the HOLGA for approval from where it is sent to the Treasurer to authorize the transfer of the total salary to the central salary platform from where it is credited to the accounts of members of staff. After payment of salary, copies of the salaries paid are then forwarded to the various departments for them to control the payment voucher and then to the Internal Auditor for the usual audit check and pass.

From the salary process highlighted above, the following weaknesses were observed:

i. Salary preparation or variation is not initiated by the Local Government. The monthly salaries are determined by the central salary payment platform and forwarded to the IPPMS Officer and the Treasurer. There was no evidence that the IPPMS Officer and Treasurer communicated with the Head of Departments to confirm the position of staff in their departments.

ii. Salary payment vouchers are sighted by the heads of departments and Internal Auditor for their expected check, (i.e. control of the vouchers and check and pass) after payment has been made. This is the exact opposite of what should be, the check before payment. Under the current arrangement, where there are errors or fraud, payment would have been made before it is detected.

iii. The IPPMS Officer and Treasurer are the only officer that we may say carry out salary prepayment check. Meanwhile, the regulations require the heads of departments and Internal Auditor to play this role after salaries are collated by the Treasury. The Procedure in place at the moment appears to sideline these Officers in preference for the IPPMS Officer who is a relatively junior Officer lacking the qualifications and courage to fit properly into this shoe.

iv. It may be argued that the Internal Auditor serves as the scheduler in the Veripay payment platform and the Treasurer serves as authorizer; the Internal Auditor actually do not have the opportunity to carry out extensive check at this point. She gets payment information from the central salary platform when salaries are due for payment. At this point, she is mostly under pressure to authorize the salary payment without delay; else, she would be drawn against expectant staff for delaying salary payment. As a matter of fact, it is envisaged that the Internal Auditor and Treasurer had previously checked salary vouchers and determined amounts to be paid before the Veripay payment procedure. However, this is not usually the case; the Internal Auditor gets to know what is to be paid when salaries are due for payment.

v. The IPPMS Officers are relatively Junior Officers. They appear to be responsible to the central salary platform at the Commission in the performance of duties on salary payment. This appears to be an aberration and a crack in the salary control procedure.

vi. The eventual payment of salary to staff account is done by the central salary payment platform. This is a fundamental internal control loophole where the preparer of salary is the same person(s) that is responsible for paying into individual bank accounts. This leaves a lot of opportunities for manipulation and unhealthy practices.

From the last audit and now, not much has been done to improve on the identified weaknesses in the salary payment procedure. For instance, Internal Auditor and heads of departments still does not receive salary information until payments are made, meanwhile, the Treasurer can transmit the draft salary sent from the central IPPMS platform at the Local Government Service Commission (LGSC) to the Internal Auditor and departmental heads for their expected checks as provided by regulations before salary payment is made.

Recommendation: You are advised to urgently initiate steps to review the salary payment procedure to block identified loopholes. Monthly salaries draft should be checked by the respective heads of department and the Internal Auditor ahead of authorization for the release of fund. The current practice where the preparer of the salary is the same person that eventually transmits payments to staff account is a costly mistake that give opportunity for salary manipulation and this must be immediately stopped.

8. NAMING OF STREET

Observation: Reference to paragraph 10 of the last Audit inspection report, No. OGLG/ABS/Vol.IV/444 dated 4th January, 2024 where it was stated that there are arrears of street naming/renewals of ₦26,486,000.00 from 580 approved street names. The current audit exercise revealed that ₦3,200,000.00 was generated from the renewal of street and fresh applications for the financial year under review.

During investigation, the records of the arrears obtained from the Administrative and General Services department revealed a sum of ₦25,546,000.00 representing amount expected from street name allottees.

Recommendation: I wish to advise your Local Government to intensify more efforts towards the recovery of the accumulated debts.

9. LOCAL GOVERNEMNT LANDED PROPERTY (FARM LAND) AT AKINGBASA VILLAGE, ALONG ODEDA-ALABATA ROAD, ODEDA LOCAL GOVERNMENT AREA

Observation: Reference to paragraph 11 of the last Audit Inspection Report No. OGLG/ABS/Vol.IV/444 dated 4th January, 2024, the status of the twenty (20) acres of land acquired by the previous administration at sum of Nine Million and Seventy-Two Thousand (₦9,072,000) was highlighted. The landed property was purchased in year 2018 at Akingbasa village, along Odeda Alabata Road for the establishment of oil palm plantation, maize and cassava inter crop.

The report highlighted several weaknesses related to the purchase of the land and establishment of the palm, maize and cassava plantation. These weaknesses are:

1. the land purchase was not properly documented
2. there was no file in the Local Government on the land purchase and farming activities on the land
3. there were no visible land beckons or marks delineating the boundary of the land
4. there were no sign post or other items pointing to the ownership of the land by the Local Government on the land
5. over ten (10) acres palm oil plantation was lost to untimely release of fund for maintenance of the farm
6. files on the purchase of the farm land and crop plantation were missing.

You were advised to investigate the failure of the farm and incidence of missing files.

During the audit just concluded, it was observed that nothing appears to have been done to investigate the issues raised in that report, sign posts and other land marks are yet to be put on the land. As previously reported, the matters highlighted above exposes the Local Government to risk of encroachment or outright loss. Loss of files and important documents portend grave danger to the operations of the Council as it distorts or eradicate valuable information for vital decision making. This monster must be tamed before it inflicts more losses to the Local Government.

Recommendation: You are advised to investigate the unfortunate disappearance of files and important land and other documents and take appropriate measures against officials found culpable as provided by Chapter 1:4(7) & 1:4(12) of Model Financial Memoranda for Local Governments.

10. DEVELOPMENT OF PART OF KUTO MARKET BY BIMAT INTEGRATED VENTURES THROUGH BUILD, OPERATE AND TRANSFTER (BOT) ARRANGEMENT

Observation: Reference to paragraph 9 of the inspection report NO OGLG/ABS/Vol. IV/407 issued on 31st March, 2023 and paragraph 12 of the last Audit Inspection Report No. OGLG/ABS/Vol.IV/444 dated 4th January, 2024, where it was reported that BIMAT Integrated Venture of 63. Olumegbon road, off Western Avenue, Lagos was awarded a contract to construct 200 units of lock up shops at Kuto market.

The report highlighted that 120 shops out of the 200 shops to be constructed have been completed and rented out but the Local Government had not ascertained the time the shops were rented out after completion. This makes it difficult to determine exactly when the property would revert to the Local Government. It also reported that the terms of the agreement was loop-sided against the Local Government and called for a review of the terms. In particular, it called for immediate collection of grand rent as against ten (10) years after completion of the property. It also called for a downward review of the 49 years to 25 years.

During the just concluded audit, nothing appears to have been done on the advice of this Office to review the terms of the contract. In addition, the Local government has not established and formalize the commencement of rent so as to determine the period of reversion.

Recommendation: It is hereby advised that the Local Government take to the advice of this office by reviewing the terms of the contract.

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

Observation: Reference to paragraph 10 of the inspection report NO OGLG/ABS/Vol. IV/407 issued on 31st March, 2023 and paragraph 13 of the last Audit inspection Report No. OGLG/ABS/Vol.IV/444 dated 4th January, 2024, where it was reported that the construction of office complex at the secretariat of the defunct Abeokuta South- West LCDA was expected to have been completed on or before 31st December, 2018 by the developer (Panseke Property Development Limited of No 449, Awolowo Avenue, Grammar School, Abeokuta) but remained uncompleted and abandoned.

It was highlighted that the building under construction is fast deteriorating and that the contractor appears to lack the capacity to continue with the project. This Office advised your Local Government to negotiate with the contractor that commenced the construction for possibility of your Works Department completing the project while you pay off the contractor. It is sad to note during the end of year audit just concluded that nothing has been done on the project. If nothing is done urgently to rescue the shop construction, it would deteriorate faster and eventually be too late to salvage.

Recommendation: You are once again advised to task your Works Department to complete the project and negotiate with the contractor that commenced the construction to rescue the property from being lost.

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

Observation: Reference to paragraph 14 of the inspection report NO OGLG/ABS/Vol.IV/407 issued on 31st March, 2023 and paragraph 14 of the last Audit Inspection Report No. OGLG/ABS/Vol.IV/444 dated 4th January, 2024, where it was reported that 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 relevant documents that can prove ownership of such landed property.

The report highlighted that you failed to investigate, locate and properly document your landed properties which is a violation of the provisions of Chapter 26:4 & 6 of MFM which requires you to have a register of all your assets including landed properties and that you should visit these properties quarterly. This infraction continues despite the Auditor-General's reports that drew your attention to these lapses. It also reiterated that you have the primary responsibility to protect your properties as required by regulations and that it was unfortunate that this responsibility has not been properly attended to which may lead to loss of property as recorded in the past.

You were advised to investigate, locate and properly document your landed properties which entails you getting title documents, survey plan and other relevant documents for each of the properties into separate files for each land.

During the end of year audit just concluded, it was disheartening to observe that nothing was yet to be done to establish the tittle of, and secure your landed properties as advised by the Auditor-General in line with regulations. This makes it difficult if not impossible to account for the properties in question and it blinds the Local Government to the required oversight on the properties. This would make it easy to surreptitiously convert them to personal use resulting in loss to the Local Government.

Recommendation: You are once again advised as provided by regulations to investigate and properly document your landed properties.

Office of the Executive Chairman
ABEOKUTA SOUTH LOCAL GOVERNMENT
"THE ONLY PREMIER LOCAL GOVERNMENT IN NIGERIA"
A.S.L.G. SECRETARIAT, P.M.B. 2016, AKE, ABEOKUTA, OGUN STATE, NIGERIA

ASLG/613/Vol.V/325

20th June, 2024

The Auditor General for Local Government
Parastatals Building Block "B"
Oke –Mosan
PMB 2047
Abeokuta.

RE: AUDIT INSPECTION REPORT OF 1ST JANUARY– 31ST DECEMBER 2023

I am directed to refer to your report on the above subject and to forward herewith attached the response of this Local Government on the various observation raised therein for your further necessary action please.

2. Thank you.

Gboyega Akioye
Director, General Services and Administration
For: Executive Chairman

The Auditor General for Local Government
Parastatals Building Block "B"
Oke –Mosan
PMB 2047
Abeokuta.

RE-AUDIT INSPECTION REPORT ON THE ACCOUNT OF ABEOKUTA SOUTH LOCAL GOVERNMENT, AKE FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2023

I am directed to refer to your letter Ref. No. OGLG/ABS/VOL.IV /455 dated 15th May 2024 resting on the above subject matter and to forward to your exalted office response on the aforementioned report as highlighted hereunder. Please,

2. AUDIT QUERIES:

Audit Queries number OGLG/AQ/ABS/260-262/2023 (3 queries) has been appropriately handed over to the concerned officers while, believing that appropriate responses has been given on the queries directly to your office.

3. CONTROL OVER CASH

This is well noted and we promised to continually sustain this tempo.

4. REVENUE GENERATION PERFORMANCE

Your advise is well taken, as the Local Government management has re-doubled her efforts towards ensuring effective and efficient revenue mobilization while loopholes and leakages were blocked accordingly.

5. UN-AUTHORIZED PAYMENT OF LEAVE BONUS

All your observations are well noted with appropriate actions being put in place.

6. NUGATORY EXPENDITURE

The payment for monthly constituency allowance is once in a month, but there was delay in payment in the month of January to February which cumulates into payments made twice in the month of November as a result of pressure from the Honourable members to receive the outstanding.

This was the response made on the query issued in this regard.

7. DOUBTFUL EXPENDTURE

Audit query had been delivered and it is our hope that officer concerned should have answered accordingly.

8. WEAKNESS IN SALARY PAYMENT PROCEDURE

Your advise is well noted, as the issue had been taken up with the Local Government Service Commission for appropriate consideration in order to find an amicable resolution to ways of handling salary preparation, implementation and disbursement procedures, since it affects the entire twenty (20) Local Government Councils.

9. NAMING OF STREET

With due respect to your highly respected office, this Local Government have doubled its efforts in this direction by serving most of the defaulting street owners with notices to pay for their arrears of street name renewal fees. Payments have been coming in bits, while we have also set up a taskforce in this regard with the sole mission of defaulters identification, prompt payment of appropriate dues and ensuring recovery of all arrears.

10. LOCAL GOVERNMENT LANDED PROPERTY (FARMLAND) AT AKINGBASA VILLAGE, ALONG ODEDA ALABATA ROAD, ODEDA LOCAL GOVERNMENT AREA

As advised in your report, to investigate the case of missing file relating to the Local Government land at Akingbasa. All efforts to write the officer that was instrumental to the purchase of the land proved abortive as he was said to have withdrawn his service and travelled out of the country.

Meanwhile, investigation had obtain the following documents relating to the purchase:

(i) Receipt of Purchase No. 00025 dated 26th July 2018 for the sum of Five Million Naira Only. The receipt was signed by one Alhaji Aremu Kushimo on behalf of Owo Investment Nigeria Limited.

(ii) Another receipt from Chrispalms Limited in acknowledgement of Five hundred and seventy two thousand Naira for purchase of 1,240 seedlings of Oil palms.

(iii) Provisional copy of survey plan in the name of Abeokuta South Local Government for the said land measuring 20.189 acres. The provisional survey was prepared by Tunde A. Ogunbiyi & Co. with mobile number 08037175226.

Arising from the foregoing sir, I have suggested to the Executive Chairman the need to locate and engage the surveyor with a view to securing the registered copy of the Survey. This shall be our title document pending when other reliable documents shall be obtained.

In addition on the procurement of the survey plan, every efforts shall be made to erect pillars and bill boards indicating the possession of the Land by Abeokuta South Local Government. All these to a larger extent shall prevent encroachment.

11. DEVELOPMENT OF PART OF KUTO MARKET BY BIMAT INTERGRATED VENTURES THROUGH BUILT, OPERATE AND TRANSFER (BOT) ARRANGEMENT

We had invited the management of Bomat integrated ventures for a meeting on how to sought out your concerns on the BOT agreement. Further communications from the Local Government shall detail the final resolutions to your office soonest.

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

This Local Government had taken steps at inviting the director of the company to a meeting to resolve the matter, but unfortunately report reaching us indicated that the director had STROKE and have been bedridden for more than three years. More worrisome is the fact that we have informed him to send representative of his company to a meeting all to no avail.

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

Relating to the update of the information on landed properties across the Local Government, serious steps had been taken to identify and procure survey plans. Meanwhile the list and the present status shall be forwarded upon the submission of the Surveyor the Local Government is about to be engaged.

Many thanks.

'Wole Adeosun, FCIA
Head of Local Government Administration