

**LAGELU LOCAL  
GOVERNMENT**

**IYANA-OFFA**

**OYO STATE**

**ANNUAL FINANCIAL  
STATEMENTS**

**FOR YEAR**

**2018**

*LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN  
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2018*

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**LAGELU LOCAL GOVERNMENT, IYANA-OFFA, IBADAN**  
**STATEMENT OF FINANCIAL RESPONSIBILITY**

In accordance with the provisions of the financial (control and Management) Act 1958 as amended. The Financial Statements comply with Generally Accepted Accounting Practices.

The Director of Finance and Supplies is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transaction recorded are within statutory authority and properly recorded the use of all public financial resources by the Local Government Council.

To the best of my knowledge, this system of internal control has operated adequately throughout the reporting period.

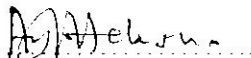
.....  
**MRS.HUSSEIN N.A**  
*DIRECTOR OF FINANCE & SUPPLIES*

.....  
**DATE**

We accept responsibility for the integrity of these financial statements the information they contain and their compliance with the Financial (control and Management) Act 1958 as amended.

In our opinion these financial statements fairly reflect the financial position of Local Government as at 31<sup>st</sup> December, 2018 and its operations for the year ended on that date.

.....  
**MRS. HUSSEIN N.A**

.....  
  
**MRS.ADISA A.A**

**LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN**  
**ANNUAL FINANCIAL STATEMENT**  
**STATEMENT OF ACCOUNTING POLICIES**  
**AS AT 31<sup>ST</sup> DECEMBER, 2018**

These Financial statements were in compliance with first time adopter of IPSAS, although it was just a model of IPSAS while cash basis was fully implemented in the course of preparing these financial statements.

- A. BASIS OF ACCOUNTING: IPSAS CASH BASIS was adopted for all the transactions recorded.
- B. ASSETS were represented by Bank Balance, Cash Balance, and stabilization saving A/C: Captioned under current Assets. The Non-current ASSET comprises of LONG TERMS ADVANCE and Investment in quoted companies.. The liabilities for current liability comprise of Deposit and Payable A/C while non-current liability is Public Fund.
- C. Investment in various companies was stated at their face value.
- D. Advances were stated at their various balances as at 31-12-2018.
- E. Deposits outstanding balances were as at 31-12-2018
- F. Taxes were organized and charged accordingly most especially PAYE on salary, VAT on goods and services withholding tax and stamp duty taxes on government contract and social services

**LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN**  
**ANNUAL FINANCIAL STATEMENT**  
**STATEMENT OF FINANCIAL POSITION AS AT**  
**31<sup>ST</sup> DECEMBER, 2018**

	NOTES	2018		2017	
ASSETS		N'000	N'000	N'000	N'000
Cash & Cash Equivalent		-		-	
Bank	1	61,152,565.84		281,049,947.98	
Receivable		-		-	
Prepayments					
Inventories (Saving & Fixed Dep.)		324,163.39		324,163.39	
Advances		65,214,771.55		100,769,862.50	
<b>A. TOTAL CURRENT ASSETS</b>		<u>126,691,500.78</u>		<u>382,143,973.87</u>	
Long-term Loans					
Investments	8	990,264.00		990,264.00	
Property, Plant & Equipment					
Investment Property					
Intangible Assets					
<b>B. TOTAL Non-Current Assets</b>		<u>990,264.00</u>		<u>990,264.00</u>	
<b>C. TOTAL ASSETS ( A+B)</b>		<u>127,681,764.78</u>		<u>383,134,237.87</u>	
<b>LIABILITIES</b>					
Current Liabilities					

Current portion of Borrowing			
<i>Non-Current Liabilities</i>			
Long term Loans			
Long-term Borrowing			
E. TOTAL LIABILITIES (D+E)			
G. NET ASSETS/EQUITY			
NET ASSET/EQUITY			
RESERVES			
Accumulated Surplus Grb 31/12/2018		69,706.732,78	325,097.791,72
Minority Interest			
Total NET Asset (H = G)		<u>126,691,500.78</u>	<u>383,134,237.87</u>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN**  
**CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018**

Economic Code	Cash Flow from Operating Activities	Notes	2018	
	<b>Cash Inflows:</b>			
110101	Statutory Allocations (NET)	2		337,909,301.96
110102	Value Added Tax (VAT)	4		303,315,256.34
110103	Excess Crude Oil	5		
110104	10% State IGR	3		25,745,275.93
	Dependent Revenue			816,969,834.23
130101	Domestic Aids			
130203	Domestic Grants			
130204	Foreign Grants			
140201	Other Capital Receipts			
140301	Domestic Loan/Borrowing			
140302	International Loan/Borrowing			
120101	Direct Tax	6	21,000.00	
120201	Licences	7	1,038,020.00	
120204	Fees	7	8,533,559.00	
120205	Fines	7	587,500.00	
120206	Sales			
120207	Earnings	7	1,599,000.00	
120208	Sales/Rent of Govt Building			
120209	Sales/Rent of Lands & Others	7	395,000.00	
120210	Repayment			
120211	Investment Income			
120212	Interest Earned			
120213	Reinbursement			
	Independent Revenue	7	110,900.00	12,284,979.00
	Total Revenue			829,254,813.23
	<b>Cash Out Flows</b>			
210101	Personnel Costs		359,655,215.45	
220201	Overheads		31,273,900.00	

	Total Outflow from Operating Activities		417,825,179.42	
	Net Cash Flow from Operating Activities			245,118,237.23
	Cash Flow from Investing Activities			
	Purchases/Construction of Assets			
	Gain/Loss on Disposal			
	Investments			
	Loans/Advance Granted			
	Dividend Received			
	Proceeds from the Sale of Fixed Assets			
	Net Cash Flow from Investing Activities			
	Cash Flow from Financing Activities		245,118,237.23	
	Domestic/Foreign/Other Borrowings			
	Interest Payments			
	Repayment of Loans			
	Capital Grants			
	Net Cash Flow from Financing Activities			
	Net Cash Flow fom all Activities			
	Cash and its equivalent as at 1/1/2018	Cash	126,080.00	341,780,297.06
	Cash and its equivalent as at 31/12/2018	Bank	62,377,963.49	61,152,565.84



**LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN**  
**STATEMENT OF FINANCIAL PERFORMANCES AS AT**  
**31<sup>ST</sup> DECEMBER, 2018**

	NOTE	Final Approve d Provisio n (₦)	Actual (₦)	TOTAL (₦)	PERFORMAN CE
GRB as at 1/1/2018			325,097,291.72		
ADD: Revenue					
Statutory Allocation (NET)			392,535,440.58		
Revenue, Centrally collected on: (Bail out)				-	
Salary (Teachers)					
Leave Bonus					
Pension					
Frontline Statutory Deduction					
Sub-total					
Value Added Tax			197,664,811.15		
10% State IGR			23,404,796.30		
SUB-TOTAL				613,605,048.03	
Fund for joint payment and jointly executed programmes					
Gross Allocation					
Direct Tax			21,000.00		
Licenses			1,038,020.00		
Rate (Fees General)			8,533,559.00		
Fines			50,000.00		

others

Repayment-General

Investment Income

Investment Earned

Re-imbursement/Grant

Miscellaneous

110,900.00

Total IGR

11,747,479.00

Total Revenue

625,352,527.03 950,450,318.75

Payments

Personnel Cost (Including Salary on CRF)

425,389,721.65

Fed./State/LG Contributor to Pension

Overhead

75,248,922.00

Other Deduction (Non-Capital)

Consolidated Revenue Fund

Charges (Including Service Wide Vote) Cap. Project

197,040,361.58

Subvention to parastatals

417,825,179.42

Total PAYMENT

TRANSFER TO CAPITAL

69,706,732.78

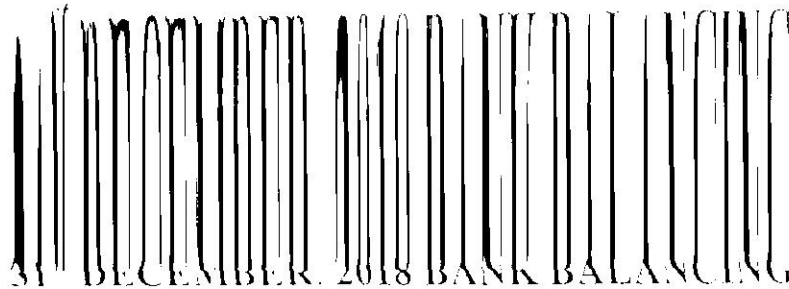
DEV. FUND GRB

31/12/2018

**LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN**  
**STATEMENT OF CAPITAL DEVELOPMENT FUND**  
**AS AT 31<sup>ST</sup> DECEMBER, 2018**

	NOTE	Initial Budget (N)	Final App. Budget (N)	Actual (N) 2018	TOTAL (N)	Variance
Transfer from CRF						
Loans						
Aid & Grants						
Total Revenue Available						
Less: Capital Expenditure						
CODE						
23030106			1,500,000.00	1,500,000.00		
23030113			113,000,000.00	1,500,000.00		
23050130			3,000,000.00	900,000.00		
23050104			1,000,000.00	1,500,000.00		
23050150			2,000,000.00	750,000.00		
21020101			2,000,000.00	21,600,000.00		
23030128			2,000,000.00	1,000,000.00		
23010148			2,000,000.00	1,525,000.00		
23020114			115,000,000.00	165,000,000.00		
23010122			10,000,000.00	1,765,000.00		
23010148			-			
23050104			1,000,000.00			
23010113			3,000,000.00			
23020114			5,000,000.00			
23010122			1,000,000.00			

LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN  
STATEMENT OF FINANCIAL POSITION AS AT



NOTE 1

LOCAL GOVERNMENT	BANK BALANCES	
LAGELU CENTRAL L.G.	7,258,177.27	
LAGELU WEST LCDA	7,107,265.38	
LAGELU NORTH LCDA	3,874,407.64	
	18,239,850.29	

**LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN**  
**ANNUAL FINANCIAL STATEMENT (AFS)**

**SUMMARY STATEMENT OF REVENUE AS AT 31ST DECEMBER, 2018**

**NOTES**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>NOTES TO THE ACCOUNT</b>	<b>ACTUAL 2016 (N)</b>
	REVENUE		
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	2	
	JANUARY		-
	FEBRUARY		21,029,726.09
	MARCH		21,292,522.63
	APRIL		-
	MAY		35,558,454.90
	JUNE		44,733,005.54
	JULY		-
	AUGUST		39,615,449.43
	SEPTEMBER		78,848,723.66
	OCTOBER		33,858,690.81
	NOVEMBER		30,245,974.29
	DECEMBER		32,726,754.61
	<b>SUB TOTAL</b>		<b>337,909,301.96</b>
	RECEIPT OF SHARE OF STATE IGR	3	-
	JANUARY		-
	FEBRUARY		2,340,479.63
	MARCH		2,340,479.63
	APRIL		-
	MAY		2,340,479.63
	JUNE		4,680,959.26
	JULY		-
	AUGUST		2,340,479.63

	FEBRUARY		24,833,303.44
	MARCH		28,665,866.49
	APRIL		-
	MAY		21,600,309.37
	JUNE		51,851,430.31
	JULY		-
	AUGUST		28,085,916.15
	SEPTEMBER		50,984,415.67
	OCTOBER		34,576,643.74
	NOVEMBER		24,115,620.60
	DECEMBER		33,601,946.57
	<b>SUB TOTAL</b>		<b>298,315,452.34</b>
	GOVERNMENT SHARE OF VAT	4	-
	JANUARY		-
	FEBRUARY		150,000,000.00
	MARCH		-
	APRIL		-
	MAY		-
	JUNE		-
	JULY		-
	AUGUST		-
	SEPTEMBER		-
	OCTOBER		-
	NOVEMBER		-
	DECEMBER		-
	<b>SUB TOTAL</b>		<b>150,000,000.00</b>
	<b>Total DEPENDENT REVENUE</b>		<b>811,970,030.23</b>
	INDEPENDENT REVENUE TAX REVENUE		
	PERSONAL TAXES	6	21,000.00
	LICENSES GENERAL		1,038,020.00
	FEES GENERAL		8,533,559.00
	FINES GENERAL		581,500.00
	SALES GENERAL/UNSPECIFIED		110,900.00
	EARNINGS GENERAL		1,599,000.00

**LAGELU LOCAL GOVERNMENT, IYANA OF  
ANNUAL FINANCIAL STATEMENT(AFS) FOR THE YEAR  
31<sup>ST</sup> DECEMBER 2018**

**NOTE 8**

S/N	Name	Certificate Number	Account Number	No of Shares	Rate
1	Flour Mills	2130024563	31011	161,331	60k
2	Wema Bank			1,785,714	50k
3	First Bank	927618	548120	1,216	50k

**LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN**  
**ANNUAL FINANCIAL STATEMENT (AFS)**

**FOR THE YEAR ENDED 31ST DECEMBER, 2018**

**SUMMARY OF DEPENDENT AND INDEPENDENT REVENUE**

CODE	DESCRIPTION	PROV. IN THE EST. 2018	ACTUAL COLLECTED 2018
14070102	UNSPECIFIED REV.	1,000,000.00	110,900.00
120101	PERSONAL TAX	4,750,000.00	21,000.00
120201	LICENSES GENERAL	27,000,000.00	1,038,020.00
120204	FEE GENERAL	30,600,000.00	8,533,559.00
120205	FINES GENERAL	2,500,000.00	587,500.00
120206	SALES GENERAL	7,050,000.00	-
120207	EARNING - GENERAL	11,100,000.00	1,599,000.00
120208	RENT OF GOVERNMENT BUILDING-GENERAL	5,500,000.00	-
120209	RENT OF LAND & OATH - GENERAL	4,500,000.00	-
120210	REPAYMENT - GENERAL	-	-
120211	INVESTMENT INCOME	-	-
120212	INTEREST EARNED	1,000,000.00	395,000.00
11010101	STATUTORY ALLOCATION	250,000,000.00	337,909,301.96
11010201	SHARE OF VAT	276,000,000.00	303,315,256.34
11010303	EXCESS CRUDE	3,000,000.00	150,000.00
11010401	SHARE OF 10% STATE GOVT. IGR	-	25,745,275.93
	UNCONDITIONAL AIDS AND GRANT (PARIS/LONDON CLUB)		-
	<b>TOTAL REVENUE</b>	<b>624,000,000.00</b>	<b>679,404,813.23</b>



**LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN**  
**ANNUAL FINANCIAL STATEMENT(AFS)**  
**STATEMENT OF ACTUAL REVENUE**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2018**

CODE	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	ACTUAL COLLECTED 2018 (N)
120101	12010101	PERSONAL TAX	2,000,000.00	21,000.00
		<b>TOTAL</b>	<b>2,000,000.00</b>	<b>21,000.00</b>
120201	12020102	GOLDSMITHS & GOLD DEALER LICENSES	750,000.00	100,000.00
	12020105	RADIO/TELEVISION LICENSE	2,000,000.00	50,000.00
	12020109	REGISTRATION OF VOLUNTARY ORGANISATION/CLUBS	400,000.00	-
	12020111	BAKE HOUSE LICENCE	500,000.00	-
	12020112	BICYCLES LICENCE & HIRE PERMITS	-	-
	12020113	BLOCK MAKING ETC LICENCE	1,000,000.00	-
	12020115	DANE GUN	200,000.00	-
	12020118	PET (DOG) LICENCES	50,440.00	-
	12020120	HAWKERS/SQUARTERS PERMITS	6,144,560.00	500,020.00
	12020121	HUNTING PERMITS	150,000.00	-
	12020124	ABBATOIR/SLAUGHTER LICENCES	1,500,000.00	50,000.00
	12020128	BOREHOLE DRILLING HIRING	1,000,000.00	-
	12020130	CINEMATOR GRAPH LICENCES	200,000.00	-

	12020141	SAWMILL LICENCE	-	-
	12020157	OTHER REGISTRATION	-	20,000.00
	12020	QUARRY	1,000,000.00	-
	12020	ARTISAN	-	-
	12020140	FEED MILLERS & VENDORS LICENCE	2,000,000.00	-
	12020150	REGISTRATION OF PRIVATE FISH FARM/COLD ROOM	1,000,000.00	15,000.00
		<b>TOTAL</b>	<b>27,950,000.00</b>	<b>1,038,020.00</b>
	12020404	TRADE UNION FEES	1,000,000.00	-
	12020417	CONTRACTOR REGISTRATION FEES	900,000.00	-
	12020418	MARRIAGE/DIVORCE FEES	2,000,000.00	738,459.00
	12020427	TENDER FEES	1,000,000.00	-
	12020436	BILLBOARD ADVERTISEMENT/MOBILE ADVERTISEMENT FEES	1,000,000.00	207,900.00
	12020441	LABORATORY FEES	1,000,000.00	-
	12020443	BIRTH & DEATH REGISTRATION FEES	1,200,000.00	180,200.00
	12020447	LAND USE FEES/SAND DRAINAGINIG	1,000,000.00	-
	12020449	BBUSINESS/TRADE OPERATING FEES SALOON	1,000,000.00	-
	12020472	SEWAGE MANAGEMENT FEES/PUBLIC TOILET	500,000.00	-
	12020490	TENEMENT RATES (AND USFD CHARGES)	2,000,000.00	-
	12020491	MOTOR PARK FEES	10,000,000.00	5,746,000.00

	12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	-	-
	12020442	ASSOCIATION FEES	-	-
	12020444	BURIAL FEES	1,000,000.00	-
	12020445	CHANGE OF OWNERSHIP FEES	-	-
	12020448	DEVELOPMENT LEVIES	1,000,000.00	200,000.00
	12020451	TIMBER AND FOREST FEES	500,000.00	25,000.00
	12020472	SEWAGE MANAGEMENT FEES/PUBLIC TOILET	500,000.00	-
		<b>TOTAL</b>	<b>37,100,000.00</b>	<b>8,434,559.00</b>
	12020504	OTHER FINES TOWING VEHICLE ILLEGAL PARK	1,000,000.00	500,000.00
	12020505	FINES FOR CONTRAVENTION OF ENVIRONMENTAL LAWS	500,000.00	-
	12020501	OTHER FINES ILLEGAL PARK	-	5,875,000.00
		<b>TOTAL</b>	<b>1,500,000.00</b>	<b>6,375,000.00</b>
	12020701	EARNING FROM LABORATORY SERVICES	2,000,000.00	100,000.00
	12020703	EARNING FROM HIRE OF PLANT & EQUIPMENT	2,000,000.00	995,000.00
	12020708	EARNING FROM AGRICULTURAL PRODUCE	600,000.00	-
	12020710	EARNING FROM COMMERCIAL ACTIVITIES	3,000,000.00	-
	12020729	EARNING FROM BUSINESS COMPLEX/SHOPS	1,000,000.00	504,000.00
	12020731	HIRING OF TRACTORS & IMPLEMENTS	-	-
	12020732	EARNING FROM DRILLING OF BOREHOLES	1,000,000.00	-
	12020705	MEDICAL SERVICES	-	-

**LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN**  
**ANNUAL FINANCIAL STATEMENT(AFS)**  
**STATEMENT OF ACTUAL REVENUE**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2018**

CODE 120205	ECONOMIC CODE	DESCRIPTION FINES GENERAL	APPROVED BUDGET 2018	ACTUAL COLLECTED 2018 (N)
	12020504	OTHER FINES TOWING VEHICLE ILLEGAL PA	1,000,000.00	500,000.00
	12020505	FINES FOR CONTRAVENTION OF ENVIRON	500,000.00	-
	12020501	OTHER FINES ILLEGAL PARK	-	5,875,000.00
		<b>TOTAL</b>	<b>1,500,000.00</b>	<b>6,375,000.00</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA, BADAN**  
**ANNUAL FINANCIAL STATEMENT (AFS)**  
**STATEMENT OF ACTUAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

CODE 120206	ECONOMIC CODE	DESCRIPTION SALES GENERAL	APPROVED BUDGET 2018 (₦)	ACTUAL COLLECTED 2018 (₦)
	12020603	SALES OF STORAGES / SCRAPS / UNSERVICEABLE ITEMS	1,000,000.00	-
	12020608	PROCEEDS FROM SALES OF FARM PRODUCE	1,000,000.00	-
	12020609	PROCEEDS FROM SALES OF GOODS BY PUBLICATION	1,000,000.00	-
	12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	1,500,000.00	-
		HIRING OF TRACTORS & Implements		-
		<b>TOTAL.....</b>		-

**LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN**  
**ANNUAL FINANCIAL STATEMENT (AFS)**  
**STATEMENT OF ACTUAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

<b>CODE</b>	<b>SUB HEAD</b>	<b>DESCRIPTION RENT OF</b>	<b>APPROVED</b>	<b>ACTUAL</b>
<b>120208</b>	<b>ECONOMIC</b>	<b>GOVERNMENT BUILDING</b>	<b>BUDGET 2018</b>	<b>COLLECTED</b>
	<b>CODE</b>	<b>GENERAL</b>	<b>(N)</b>	<b>2018 (N)</b>
	120208	RENT ON GOVERNMENT QUARTERS	500,000.00	-
	12020802	RENT GOVERNMENT BUILDING	1,000,000.00	-
		<b>TOTAL</b>	<b>1,500,000.00</b>	<b>-</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN**  
**ANNUAL FINANCIAL STATEMENT (AFS)**  
**STATEMENT OF ACTUAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

CODE 120209	SUB HEAD ECONOMIC CODE	DESCRIPTION EARNING GENERAL	APPROVED BUDGET 2018 (₦)	ACTUAL COLLECTED 2018 (₦)
	120209	RENT OF GOVERNMENT LAND	500,000.00	
	12020905	RENT ON GOVERNMENT PROPERTIES	1,000,000.00	
		<b>TOTAL</b>	<b>1,500,000.00</b>	

**LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN**  
**ANNUAL FINANCIAL STATEMENT (AFS)**  
**STATEMENT OF ACTUAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

CODE	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 (₦)	ACTUAL COLLECTED 2018 (₦)
120211		INVESTMENT INCOME		
	12021101	DIVIDEND RECEIVED	2,000,000.00	-
		<b>TOTAL</b>	<b>2,000,000.00</b>	<b>-</b>



**LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN**  
**ANNUAL FINANCIAL STATEMENT (AFS)**  
**STATEMENT OF ACTUAL REVENUE**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

CODE 120212	ECONOMIC CODE	DESCRIPTION INTEREST EARNED	APPROVED BUDGET 2018 (₦)	ACTUAL COLLECTED 2018 (₦)
	120212	MOTOR VEHICLE ADVANCES	1,000,000.00	-
	12021209	BANK INTEREST	1,000,000.00	-
		<b>TOTAL</b>	<b>2,000,000.00</b>	-

**LAGELU LOCAL GOVERNMENT, IYANA OFFA (GEO CODE - 63022000)**

**2018 ANNUAL FINANCIAL STATEMENTS**

**OFFICE OF THE LOCAL CHAIRMAN (ADMINISTRATIVE CODE - 011100100100)**

**DEPARTMENT OF FINANCE AND SUPPLIES (ADMINISTRATIVE CODE - 022000100100)**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL REVENUE</b>
2	EXPENDITURES		
21	PERSONNEL COST		
2101	SALARY		
210101	SALARIES AND WAGES		
21010103	CONSOLIDATED REVENUE FUND CHARGES - SA	29,564,000.00	18,200,000.00
	<b>SUB-TOTAL</b>	<b>29,564,000.00</b>	<b>18,200,000.00</b>
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		
210201	ALLOWANCES		
21020101	NON REGULAR ALLOWANCES (SEVERANCE ALLOWANCE)	7,000,000.00	558,455.00
	<b>SUB TOTAL</b>	<b>7,000,000.00</b>	<b>558,455.00</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>36,564,000.00</b>	<b>18,758,455.00</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA (GEO CODE - 63022000)**  
**2018 ANNUAL FINANCIAL STATEMENTS**

**THE COUNCIL (ADMINISTRATIVE CODE - 011200100100)**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL REVENUE</b>
2	<b>EXPENDITURES</b>		
21	<b>PERSONNEL COST</b>		
2101	<b>SALARY</b>		
210101	SALARIES AND WAGES		-
21010103	CONSOLIDATED REVENUE FUND CHARGES - SA	21,472,000.00	17,640,000.00
	<b>SUB-TOTAL</b>	<b>21,472,000.00</b>	<b>17,640,000.00</b>
2102	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>		
210201	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCES (SEVERANCE ALLOWANCE)	2,000,000.00	-
	<b>SUB TOTAL</b>	<b>2,000,000.00</b>	<b>-</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>23,472,000.00</b>	<b>17,640,000.00</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA (GEO CODE - 63022000)**

**2018 ANNUAL FINANCIAL STATEMENTS**

**INTERNAL AUDIT (ADMINISTRATIVE CODE - 011118300101)**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL REVENUE</b>
2	EXPENDITURES		
21	PERSONNEL COST		
2101	SALARY		
210101	SALARIES AND WAGES		-
21010103	CONSOLIDATED REVENUE FUND CHARGES - SA	1,120,000.00	516,647.60
	<b>SUB-TOTAL</b>	<b>1,120,000.00</b>	<b>516,647.60</b>
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		
210201	ALLOWANCES		
21020101	NON REGULAR ALLOWANCES (SEVERANCE ALLOWANCE)	400,000.00	461,874.60
	<b>SUB TOTAL</b>	<b>400,000.00</b>	<b>461,874.60</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>1,520,000.00</b>	<b>978,522.20</b>

# LAGELU LOCAL GOVERNMENT, IYANA OFFA (GEO CODE - 63022000)

## 2018 ANNUAL FINANCIAL STATEMENTS

### HEAD OF LOCAL GOVERNMENT ADMINISTRATION

(ADMINISTRATIVE CODE - 012500100100)

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL REVENUE</b>
2	EXPENDITURES		
21	PERSONNEL COST		
2101	SALARY		
210101	SALARIES AND WAGES		
21010103	CONSOLIDATED REVENUE FUND CHARGES - SA	1,100,000.00	835,610.00
	<b>SUB-TOTAL</b>	<b>1,100,000.00</b>	<b>835,610.00</b>
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		
210201	ALLOWANCES		
21020101	NON REGULAR ALLOWANCES (SEVERANCE ALLOWANCE)	1,500,000.00	1,045,183.00
	<b>SUB TOTAL</b>	<b>1,500,000.00</b>	<b>1,045,183.00</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>2,600,000.00</b>	<b>1,880,793.00</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA (GEO CODE - 63022000)**  
**2018 ANNUAL FINANCIAL STATEMENTS**

**DEPARTMENT OF FINANCE AND SUPPLIES (ADMINISTRATIVE CODE - 022000100100)**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL REVENUE</b>
<b>2</b>	<b>EXPENDITURES</b>		
<b>21</b>	<b>PERSONNEL COST</b>		
<b>2101</b>	<b>SALARY</b>		
210101	SALARIES AND WAGES	30,155,000.00	9,734,656.75
	<b>SUB-TOTAL</b>	<b>30,155,000.00</b>	<b>9,734,656.75</b>
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>		
<b>210201</b>	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCES (Ad-Hoc Staff-Drivers, Security Guards, NDE, NPC, I.T. Sure etc.) LEAVE ALLOWANCE)	2,000,000.00	10,742,311.00
	<b>SUB TOTAL</b>	<b>2,000,000.00</b>	<b>10,742,311.00</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>32,155,000.00</b>	<b>20,476,967.75</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA (GEO CODE - 63022000)**

**2018 ANNUAL FINANCIAL STATEMENTS**

**DEPARTMENT OF GENERAL ADMINISTRATION (ADMINISTRATIVE CODE - 012500100100)**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL REVENUE</b>
<b>2</b>	<b>EXPENDITURES</b>		
21	<b>PERSONNEL COST</b>		
2101	<b>SALARY</b>		
210101	SALARIES AND WAGES	60,410,000.00	24,425,086.00
	<b>SUB-TOTAL</b>	<b>60,410,000.00</b>	<b>24,425,086.00</b>
2102	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>		
210201	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCES (Ad-Hoc Staff-Drivers, Security Guards, NDE, NPC, I.T. Sure etc.) LEAVE ALLOWANCE)	6,820,000.00	12,436,942.00
	<b>SUB TOTAL</b>	<b>6,820,000.00</b>	<b>12,436,942.00</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>67,230,000.00</b>	<b>36,862,028.00</b>

# LAGELU LOCAL GOVERNMENT, IYANA OFFA (GEO CODE - 63022000)

## 2018 ANNUAL FINANCIAL STATEMENTS

DEPARTMENT OF AGRICULTURE AND NATURAL RESOURCES

(ADMINISTRATIVE CODE - 021500100100)

ECONOMIC CODE	REVENUE ITEMS	2018 APPROVED ESTIMATES	ACTUAL REVENUE
2	EXPENDITURES		
21	PERSONNEL COST		
2101	SALARY		
210101	SALARIES AND WAGES	12,520,000.00	3,061,504.00
	SUB-TOTAL	12,520,000.00	3,061,504.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		
210201	ALLOWANCES		
21020101	NON REGULAR ALLOWANCES (Ad-Hoc Staff-Drivers, Security Guards, NDE, NPC, I.T. Sure etc.) LEAVE ALLOWANCE)	1,000,000.00	1,985,700.00
	SUB TOTAL	1,000,000.00	1,985,700.00
	TOTAL PERSONNEL COSTS	13,520,000.00	5,047,204.00



**LAGELU LOCAL GOVERNMENT, IYANA OFFA (GEO CODE - 63022000)**  
**2018 ANNUAL FINANCIAL STATEMENTS**

**DEPARTMENT OF BUDGET, PLANNING, RESEARCH AND STATISTICS**  
**(ADMINISTRATIVE CODE - 022000300100)**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL REVENUE</b>
<b>2</b>	<b>EXPENDITURES</b>		
21	<b>PERSONNEL COST</b>		
2101	<b>SALARY</b>		
210101	SALARIES AND WAGES	6,320,000.00	615,750.00
	<b>SUB-TOTAL</b>	<b>6,320,000.00</b>	<b>615,750.00</b>
2102	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>		
210201	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCES (Ad-Hoc Staff-Drivers, Security Guards, NDE, NPC, I.T. Sure etc.) LEAVE ALLOWANCE)	300,000.00	258,410.00
	<b>SUB TOTAL</b>	<b>300,000.00</b>	<b>258,410.00</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>6,620,000.00</b>	<b>874,160.00</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA (GEO CODE - 63022000)**  
**2018 ANNUAL FINANCIAL STATEMENTS**

**DEPARTMENT OF COMMUNITY DEVELOPMENT AND CULTURE**  
**(ADMINISTRATIVE CODE - 055100300100)**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL REVENUE</b>
2	EXPENDITURES		
21	PERSONNEL COST		
2101	SALARY		
210101	SALARIES AND WAGES	36,710,000.00	13,074,037.00
	<b>SUB-TOTAL</b>	<b>36,710,000.00</b>	<b>13,074,037.00</b>
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		
210201	ALLOWANCES		
21020101	NON REGULAR ALLOWANCES (Ad-Hoc Staff-Drivers, Security Guards, NDE, NPC, I.T. Sure etc.) LEAVE ALLOWANCE)	3,000,000.00	9,501,485.70
	<b>SUB TOTAL</b>	<b>3,000,000.00</b>	<b>9,501,485.70</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>39,710,000.00</b>	<b>22,575,522.70</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA (GEO CODE - 63022000)**  
**2018 ANNUAL FINANCIAL STATEMENTS**

**DEPARTMENT OF ENVIRONMENTAL HEALTH SERVICES**  
**(ADMINISTRATIVE CODE - 0535100100)**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL REVENUE</b>
<b>2</b>	<b>EXPENDITURES</b>		
<b>21</b>	<b>PERSONNEL COST</b>		
<b>2101</b>	<b>SALARY</b>		
210101	SALARIES AND WAGES	41,500,000.00	20,324,119.00
	<b>SUB-TOTAL</b>	<b>41,500,000.00</b>	<b>20,324,119.00</b>
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>		
<b>210201</b>	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCES (Ad-Hoc Staff-Drivers, Security Guards, NDE, NPC, I.T. Sure etc.) LEAVE ALLOWANCE)	3,000,000.00	7,509,700.00
	<b>SUB TOTAL</b>	<b>3,000,000.00</b>	<b>7,509,700.00</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>44,500,000.00</b>	<b>27,833,819.00</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA (GEO CODE - 63022000)**  
**2018 ANNUAL FINANCIAL STATEMENTS**

**DEPARTMENT OF PRIMARY HEALTH CARE (ADMINISTRATIVE CODE - 052100100100)**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL REVENUE</b>
<b>2</b>	<b>EXPENDITURES</b>		
<b>21</b>	<b>PERSONNEL COST</b>		
<b>2101</b>	<b>SALARY</b>		
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>247,196,000.00</b>	<b>124,978,604.00</b>
	<b>SUB-TOTAL</b>	<b>247,196,000.00</b>	<b>124,978,604.00</b>
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>		
<b>210201</b>	<b>ALLOWANCES</b>		
<b>21020101</b>	<b>NON REGULAR ALLOWANCES (Ad-Hoc Staff-Drivers, Security Guards, NDE, NPC, I.T. Sure etc.) LEAVE ALLOWANCE)</b>	<b>6,000,000.00</b>	<b>51,673,550.00</b>
	<b>SUB TOTAL</b>	<b>6,000,000.00</b>	<b>51,673,550.00</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>253,196,000.00</b>	<b>176,652,154.00</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA (GEO CODE - 63022000)**  
**2018 ANNUAL FINANCIAL STATEMENTS**

**DEPARTMENT OF WORKS AND HOUSING - ADMINISTRATIVE CODE - 023400100100**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL REVENUE</b>
2	EXPENDITURES		
21	PERSONNEL COST		
2101	SALARY		
210101	SALARIES AND WAGES	41,690,000.00	11,050,606.00
	<b>SUB-TOTAL</b>	<b>41,690,000.00</b>	<b>11,050,606.00</b>
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		
210201	ALLOWANCES		
21020101	NON REGULAR ALLOWANCES (Ad-Hoc Staff-Drivers, Security Guards, NDE, NPC, I.T. Sure etc.) LEAVE ALLOWANCE)	1,500,000.00	6,962,954.00
	<b>SUB TOTAL</b>	<b>1,500,000.00</b>	<b>6,962,954.00</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>43,190,000.00</b>	<b>18,013,560.00</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**  
**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**  
**OFFICE OF THE L.G. CHAIRMAN (ADMINISTRATIVE CODE - 011100100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
2202	<b>OVERHEAD COST</b>		
220201	<b>TRAVEL &amp; TRANSPORT-GENERAL</b>		
22020102	LOCAL TRAVEL & TRANSPORT; OTHERS	500,000.00	
	<b>SUB TOTAL</b>	<b>500,000.00</b>	-
220202	<b>UTILITIES-GENRAL</b>		
22020202	TELEPHONE CHARGES	100,000.00	
	<b>SUB TOTAL</b>	<b>100,000.00</b>	-
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	200,000.00	
	<b>SUB TOTAL</b>	<b>200,000.00</b>	-
220204	<b>MAINTENANCE SERVICES-GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000.00	
22020311	MAINTENANCE OF OFFICE FURNITURE	500,000.00	
	<b>SUB TOTAL</b>	<b>1,500,000.00</b>	-
220206	<b>OTHER SERVICES - GENERAL</b>		
22020601	SECURITY SERVICES	1,000,000.00	

220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHENT & MEALS	500,000.00	
22021004	MEDICAL EXPENSES - LOCAL	400,000.00	
22021007	WELFARE PACKAGES	500,000.00	
22021029	OTHER EXPENSES (Up-Keep/Financial Asst/Donation )	1,000,000.00	
	<b>SUB TOTAL</b>	<b>2,400,000.00</b>	-
	<b>GRAND TOTAL OVERHEAD</b>	<b>8,300,000.00</b>	<b>3,070,000.00</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**  
**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**

**THE COUNCIL (ADMINISTRATIVE CODE - 011200100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	
	<b>SUB TOTAL</b>	500,000.00	-
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	-
	<b>SUB TOTAL</b>	550,000.00	-
220206	OTHER SERVICES - GENERAL		
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	200,000.00	
	<b>SUB TOTAL</b>	200,000.00	-
220208	OTHER SERVICES - GENERAL		
22020801	MOTOR VEHICLE FUEL COST	300,000.00	
	<b>SUB TOTAL</b>	300,000.00	-
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT & MEALS	500,000.00	



**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**

**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**

**SECRETARY TO THE LOCAL GOVERNMENT (ADMINISTRATIVE CODE - 011101300100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
2202	<b>OVERHEAD COST</b>		
220201	<b>TRAVEL &amp; TRANSPORT-GENERAL</b>		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	
	<b>SUB TOTAL</b>	<b>500,000.00</b>	-
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	100,000.00	
	<b>SUB TOTAL</b>	<b>100,000.00</b>	-
220204	<b>MAINTENANCE SERVICES-GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000.00	
22020404	MAINTENANCE OF OFFICE EQUIPMENT	150,000.00	-
	<b>SUB TOTAL</b>	<b>450,000.00</b>	-
220208	<b>FUEL &amp; LUBRICANTS-GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	150,000.00	
	<b>SUB TOTAL</b>	<b>150,000.00</b>	-
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHENT & MEALS	300,000.00	
22021029	OTHER EXPENSES (Up-Keep/Financial Asst/Donation )	1,000,000.00	

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**

**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**

**INTERNAL AUDIT (ADMINISTRATIVE CODE - 011118300101)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
2202	<b>OVERHEAD COST</b>		
220201	<b>TRAVEL &amp; TRANSPORT-GENERAL</b>		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	
	<b>SUB TOTAL</b>	<b>500,000.00</b>	<b>-</b>
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	100,000.00	105,000.00
	<b>SUB TOTAL</b>	<b>100,000.00</b>	<b>105,000.00</b>
<b>220204</b>	<b>MAINTENANCE SERVICES-GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	100,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	-
	<b>SUB TOTAL</b>	<b>150,000.00</b>	<b>-</b>
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHENT & MEALS	1,000,000.00	150,000.00
22021029	OTHER EXPENSES (Up-Keep/Financial Asst/Donation )	1,000,000.00	
	<b>SUB TOTAL</b>	<b>2,000,000.00</b>	<b>150,000.00</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>2,750,000.00</b>	<b>255,000.00</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**  
**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**

**HEAD OF LOCAL GOVERNMENT ADMINISTRATION (ADMINISTRATIVE CODE - 012500100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
2202	<b>OVERHEAD COST</b>		
220201	<b>TRAVEL &amp; TRANSPORT-GENERAL</b>		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	
	<b>SUB TOTAL</b>	<b>200,000.00</b>	-
220202	<b>TRAVEL &amp; TRANSPORT-GENERAL</b>		
22020202	TELEPHONE CHARGES	50,000.00	
	<b>SUB TOTAL</b>	<b>50,000.00</b>	-
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		
22020401	OFFICE STATIONERIES/COMPUTER CONSUMABLES	100,000.00	
	<b>SUB TOTAL</b>	<b>100,000.00</b>	-
220204	<b>MAINTENANCE SERVICES-GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000.00	150,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	150,000.00
22020406	OTHER MAINTENANCE SERVICES	150,000.00	-
	<b>SUB TOTAL</b>	<b>400,000.00</b>	<b>300,000.00</b>
220208	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	100,000.00	

	<b>SUB TOTAL</b>	<b>300,000.00</b>	<b>250,000.00</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>1,150,000.00</b>	<b>550,000.00</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**  
**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**

**DEPARTMENT OF FINANCE AND SUPPLIES (ADMINISTRATIVE CODE - 022000100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	14,500.00
	<b>SUB TOTAL</b>	<b>500,000.00</b>	<b>14,500.00</b>
220202	UTILITIES-GENRAL		
22020203	INTERNET ACCESS CHARGES	20,000.00	
	<b>SUB TOTAL</b>	<b>20,000.00</b>	<b>-</b>
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000.00	250,000.00
22020305	PRINTING OF NON-SECURITY DOCUMENTS	200,000.00	650,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	200,000.00	250,000.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FIN. STMT	400,000.00	
22020313	PRODUCTION OF REPORT TO PUBLIC ACCTS COMMITTEE (PAC)	200,000.00	-
	<b>SUB TOTAL</b>	<b>1,500,000.00</b>	<b>1,150,000.00</b>
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	50,000.00	

220206	OTHER SERVICES - GENERAL		
22020602	OFFICE RENT	100,000.00	
	SUB TOTAL	100,000.00	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020701	FINANCIAL CONSULTING	200,000.00	
22020709	AUDITING OF ACCOUNTS	50,000.00	-
	SUB TOTAL	250,000.00	-
220209	FINANCIAL CHARGES - GENERAL		
22020901	BANK CHARGES (OTHER THAN INTEREST)	400,000.00	
22020903	OTHER CRF BANK CHARGES	400,000.00	-
	SUB TOTAL	800,000.00	-
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT & MEALS	700,000.00	3,600,000.00
22021007	WELFARE PACKAGES	100,000.00	
22021029	OTHER EXPENSES (Up-Keep/Financial Asst/Donation )	700,000.00	900,000.00
	SUB TOTAL	1,500,000.00	4,500,000.00
2207	GRANTS AND CONTRIBUTION - GENERAL		
22070102	TRANSFER TO SOVERIGN WEALTH FUND (STABILIZATION FUND)	30,000,000.00	
	SUB TOTAL	30,000,000.00	-
	GRAND TOTAL OVERHEAD	35,470,000.00	6,064,500.00

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**

**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**

**DEPARTMENT OF GENERAL ADMINISTRATION (ADMINISTRATIVE CODE - 012500100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	700,000.00	
	<b>SUB TOTAL</b>	<b>700,000.00</b>	-
220202	UTILITIES-GENRAL		
22020201	ELECTRICITY CHARGES	100,000.00	
22020203	INTERNET ACCESS CHARGES	100,000.00	
	<b>SUB TOTAL</b>	<b>200,000.00</b>	-
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	700,000.00	1,110,000.00
22020305	PRINTING OF NON-SECURITY DOCUMENTS	100,000.00	
22020306	PRINTING OF SECURITY DOCUMENTS	100,000.00	
	<b>SUB TOTAL</b>	<b>900,000.00</b>	<b>1,110,000.00</b>
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	100,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	200,000.00	
22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000.00	

22020601	SECURITY SERVICES	500,000.00	
22020602	OFFICE RENT	200,000.00	
22020603	RESIDENTIAL RENT	200,000.00	
	<b>SUB TOTAL</b>	<b>900,000.00</b>	-
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>		
22020703	LEGAL SERVICES	2,000,000.00	4,104,000.00
	<b>SUB TOTAL</b>	<b>2,000,000.00</b>	<b>4,104,000.00</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANTS-GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	200,000.00	
22020803	PLANT/GENERATOR FUEL COST	300,000.00	150,000.00
	<b>SUB TOTAL</b>	<b>500,000.00</b>	<b>150,000.00</b>
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT & MEALS	1,000,000.00	2,500,000.00
22021004	MEDICAL EXPENSES - LOCAL	100,000.00	-
22021006	POSTAGES & COURIER SERVICES	50,000.00	
22021007	WELFARE PACKAGES	500,000.00	
22021020	ELECTION - LOGISTICS SUPPORT	1,500,000.00	
22021021	SPECIAL DAYS/CELEBRATIONS	500,000.00	
22021024	PILGRIMAGE AND RELIGIOUS FESTIVALS	1,000,000.00	
22021029	OTHER EXPENSES (Up-Keep/Financial Asst/Donation )	500,000.00	750,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	700,000.00	



22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	500,000.00	-
	<b>SUB TOTAL</b>	<b>500,000.00</b>	<b>-</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>12,750,000.00</b>	<b>8,614,000.00</b>

ECONOMIC CODE	EXPENDITURE DETAILS	2018 APPROVED ESTIMATES	ACTUAL EXPENDITURE
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	
	<b>SUB TOTAL</b>	<b>100,000.00</b>	<b>-</b>
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	50,000.00	-
22020308	FIELD & CAMPING MATERIALS SUPPLIES	200,000.00	
	<b>SUB TOTAL</b>	<b>250,000.00</b>	<b>-</b>
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	100,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	50,000.00	
22020406	OTHER MAINTENANCE SERVICES	100,000.00	-
	<b>SUB TOTAL</b>	<b>300,000.00</b>	<b>-</b>
220207	CONSULTING & PROFESSIONAL SEVICES - GENERAL		

22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	100,000.00	-
	<b>SUB TOTAL</b>	<b>200,000.00</b>	-
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT & MEALS	700,000.00	2,500,000.00
22021007	WELFARE PACKAGES	50,000.00	
22021021	SPECIAL DAYS/CELEBRATIONS	300,000.00	400,000.00
22021029	OTHER EXPENSES (Up-Keep/Financial Asst/Donation )	100,000.00	450,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	100,000.00	
22021032	FAIR, FESTIVAL, EXPO AND SUMMIT	200,000.00	
	<b>SUB TOTAL</b>	<b>1,450,000.00</b>	<b>3,350,000.00</b>
<b>2205</b>	<b>SUBSIDIES GENERAL</b>		
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>		
22050106	AGRICULTURAL INPUTS SUBSIDY	3,000,000.00	-
	<b>SUB TOTAL</b>	<b>3,000,000.00</b>	-
	<b>GRAND TOTAL OVERHEAD</b>	<b>5,400,000.00</b>	<b>3,350,000.00</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**

**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**

DEPARTMENT OF BUDGET, PLANNING, RESEARCH AND STATISTICS

(ADMINISTRATIVE CODE - 022000300100)

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
<b>2202</b>	<b>OVERHEAD COST</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT-GENERAL</b>		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	-
	<b>SUB TOTAL</b>	<b>200,000.00</b>	-
<b>220202</b>	<b>UTILITIES-GENRAL</b>		
22020203	INTERNET ACCESS CHARGES	50,000.00	
	<b>SUB TOTAL</b>	<b>50,000.00</b>	-
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	100,000.00	
22020305	PRINTING OF NON-SECURITY DOCUMENTS	100,000.00	
22020310	TEACHING AIDS/INSTRUCTIONS MATERIALS	50,000.00	
	<b>SUB TOTAL</b>	<b>250,000.00</b>	-
<b>220204</b>	<b>MAINTENANCE SERVICES-GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	50,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	50,000.00	
	<b>SUB TOTAL</b>	<b>150,000.00</b>	-

22020801	MOTOR VEHICLE FUEL COST	100,000.00	
	<b>SUB TOTAL</b>	<b>100,000.00</b>	<b>-</b>
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHENT & MEALS	500,000.00	-
22021007	WELFARE PACKAGES	100,000.00	
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	600,000.00	
22021022	PLANNING, MONITORING AND EVALUATION	1,000,000.00	
22021023	RESEARCH AND DOCUMENTATION	1,500,000.00	
22021029	OTHER EXPENSES (Up-Keep/Financial Asst/Donation )	2,000,000.00	350,000.00
22021031	CONDUCT OF SURVEY	2,000,000.00	
	<b>SUB TOTAL</b>	<b>7,700,000.00</b>	<b>350,000.00</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>8,600,000.00</b>	<b>350,000.00</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**

**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**

DEPARTMENT OF COMMUNITY DEVELOPMENT AND CULTURE

(ADMINISTRATIVE

CODE - 05510030)

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
<b>2202</b>	<b>OVERHEAD COST</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT-GENERAL</b>		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	-
	<b>SUB TOTAL</b>	<b>200,000.00</b>	<b>-</b>
<b>220202</b>	<b>UTILITIES-GENRAL</b>		
22020203	INTERNET ACCESS CHARGES	50,000.00	
	<b>SUB TOTAL</b>	<b>50,000.00</b>	<b>-</b>
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	50,000.00	
22020304	MAGAZINES & PERIODICALS	100,000.00	340,000.00
22020305	PRINTING OF NON-SECURITY DOCUMENTS	50,000.00	
22020306	PRINTING OF SECURITY DOCUMENTS	50,000.00	
22020308	FIELD & CAMPING MATERIALS SUPPLIES	50,000.00	
22020309	UNIFORMS & OTHER CLOTHING	50,000.00	
22020310	TEACHING AIDS/INSTRUCTIONS MATERIALS	100,000.00	
	<b>SUB TOTAL</b>	<b>450,000.00</b>	<b>340,000.00</b>
<b>220204</b>	<b>MAINTENANCE SERVICES-GENERAL</b>		

	<b>SUB TOTAL</b>	<b>400,000.00</b>	<b>560,400.00</b>
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>		
22020702	INFORMATION TECHNOLOGY CONSULTING	100,000.00	
	<b>SUB TOTAL</b>	<b>100,000.00</b>	<b>-</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANTS-GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	100,000.00	
	<b>SUB TOTAL</b>	<b>100,000.00</b>	
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT & MEALS	1,000,000.00	3,375,000.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	
22021007	WELFARE PACKAGES	100,000.00	550,000.00
22021009	SPORTING ACTIVITIES	200,000.00	
22021021	SPECIAL DAYS/CELEBRATIONS	600,000.00	650,000.00
22021024	PILGRIMAGE AND RELIGIOUS FESTIVALS	500,000.00	
22021026	PILGRIMAGE AND RELIGIOUS FESTIVALS	1,000,000.00	200,000.00
22021027	DISASTER MANAGEMENT	500,000.00	-
22021029	OTHER EXPENSES (Up-Keep/Financial Asst/Donation )	1,000,000.00	775,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	500,000.00	2,530,000.00
22021032	FAIR, FESTIVAL, EXPO AND SUMMIT	400,000.00	
	<b>SUB TOTAL</b>	<b>6,300,000.00</b>	<b>8,080,000.00</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTION - GENERAL</b>		

2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS		
22050102	MEAL SUBSIDY	4,000,000.00	
22050105	EDUCATION SUBSIDY	4,000,000.00	
	SUB TOTAL	8,000,000.00	-
	GRAND TOTAL OVERHEAD	16,600,000.00	8,980,400.00

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**  
**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DEPARTMENT OF ENVIRONMENTAL HEALTH SERVICES**  
**(ADMINISTRATIVE CODE - 053500100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
<b>2202</b>	<b>OVERHEAD COST</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT-GENERAL</b>		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	-
	<b>SUB TOTAL</b>	<b>100,000.00</b>	<b>-</b>
<b>220202</b>	<b>UTILITIES-GENRAL</b>		
22020206	SEWAGE CHARGES	150,000.00	
	<b>SUB TOTAL</b>	<b>150,000.00</b>	<b>-</b>
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	50,000.00	
22020305	PRINTING OF NON-SECURITY DOCUMENTS	50,000.00	
22020309	UNIFORMS & OTHER CLOTHING	50,000.00	-
22020310	TEACHING AIDS/INSTRUCTIONS MATERIALS	100,000.00	
	<b>SUB TOTAL</b>	<b>250,000.00</b>	<b>-</b>
<b>220204</b>	<b>MAINTENANCE SERVICES-GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	100,000.00	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	500,000.00	
	<b>SUB TOTAL</b>	<b>600,000.00</b>	<b>-</b>



22020801	MOTOR VEHICLE FUEL COST	200,000.00	
	<b>SUB TOTAL</b>	<b>200,000.00</b>	
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHENT & MEALS	100,000.00	
22021003	PUBLICITY & ADVERTISEMENTS	50,000.00	
22021007	WELFARE PACKAGES	50,000.00	
22021027	DISASTER MANAGEMENT	1,000,000.00	
22021029	OTHER EXPENSES (Up-Keep/Financial Asst/Donation )	200,000.00	-
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	500,000.00	
	<b>SUB TOTAL</b>	<b>1,900,000.00</b>	-
	<b>GRAND TOTAL OVERHEAD</b>	<b>3,700,000.00</b>	-

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**

**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**

**DEPARTMENT OF PRIMARY HEALTH CARE (ADMINISTRATIVE CODE - 052100100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
<b>2202</b>	<b>OVERHEAD COST</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT-GENERAL</b>		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	-
	<b>SUB TOTAL</b>	<b>500,000.00</b>	<b>-</b>
<b>220202</b>	<b>UTILITIES-GENRAL</b>		
22020201	ELECTRICITY CHARGES	200,000.00	
	<b>SUB TOTAL</b>	<b>200,000.00</b>	<b>-</b>
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	50,000.00	
22020305	PRINTING OF NON-SECURITY DOCUMENTS	50,000.00	
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	1,850,000.00
22020310	TEACHING AIDS/INSTRUCTIONS MATERIALS	300,000.00	
	<b>SUB TOTAL</b>	<b>1,400,000.00</b>	<b>1,850,000.00</b>
<b>220204</b>	<b>MAINTENANCE SERVICES-GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	
22020406	OTHER MAINTENANCE SERVICES	400,000.00	
	<b>SUB TOTAL</b>	<b>700,000.00</b>	<b>-</b>

<b>220208</b>	<b>FUEL &amp; LUBRICANTS-GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	100,000.00	
	<b>SUB TOTAL</b>	<b>100,000.00</b>	
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHENT & MEALS	200,000.00	
22021004	MEDICAL EXPENSES - LOCAL	200,000.00	
22021007	WELFARE PACKAGES	150,000.00	
22021021	SPECIAL DAYS/CELEBRATIONS	300,000.00	
22021022	PLANNING MONITORING AND EVALUATION	200,000.00	
22021029	OTHER EXPENSES (Up-Keep/Financial Asst/Donation )	300,000.00	250,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	200,000.00	
	<b>SUB TOTAL</b>	<b>1,550,000.00</b>	<b>250,000.00</b>
<b>2205</b>	<b>SUBSIDIES GENERAL</b>		
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS		
22050107	HEALTH SUBSIDY	2,000,000.00	
	<b>SUB TOTAL</b>	<b>2,000,000.00</b>	<b>-</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>6,850,000.00</b>	<b>2,100,000.00</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)  
2018 GENERAL PURPOSE FINANCIAL STATEMENTS**

**DEPARTMENT OF WORKS AND HOUSING (ADMINISTRATIVE CODE - 023400100100)**

<b>ECONOMIC CODE</b>	<b>EXPENDITURE DETAILS</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
2202	OVERHEAD COST		
220201	TRAVEL & TRANSPORT-GENERAL		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	-
	<b>SUB TOTAL</b>	<b>200,000.00</b>	<b>-</b>
220202	UTILITIES-GENERAL		
22020203	INTERNET ACCESS CHARGES	200,000.00	
	<b>SUB TOTAL</b>	<b>200,000.00</b>	<b>-</b>
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	50,000.00	
22020306	PRINTING OF SECURITY DOCUMENTS	50,000.00	
	<b>SUB TOTAL</b>	<b>100,000.00</b>	<b>-</b>
220204	MAINTENANCE SERVICES-GENERAL		
22020401	MAINT. OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,500,000.00	560,400.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	
22020403	MAINT. OF OFFICE BUILDING/RESIDENTIAL QTRS	100,000.00	
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	100,000.00	
22020405	MAINTENANCE OF PLANTS/GENERATORS	200,000.00	
		250,000.00	250,000.00

22020419	MAINTENANCE OF BOREHOLE SCHEMES	500,000.00	
	<b>SUB TOTAL</b>	<b>6,250,000.00</b>	<b>810,400.00</b>
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>		
22020602	OFFICE RENT	100,000.00	
22020603	RESIDENTIAL RENT	100,000.00	
	<b>SUB TOTAL</b>	<b>200,000.00</b>	<b>-</b>
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>		
22020704	ENGINEERING SERVICES	100,000.00	
22020706	SURVEYING SERVICES	100,000.00	
	<b>SUB TOTAL</b>	<b>200,000.00</b>	<b>-</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANTS-GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	200,000.00	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	200,000.00	
22020803	PLANT/GENERATOR FUEL COST	200,000.00	
	<b>SUB TOTAL</b>	<b>600,000.00</b>	
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT & MEALS	100,000.00	
22021007	WELFARE PACKAGES	100,000.00	
22021029	OTHER EXPENSES (Up-Keep/Financial Asst/Donation )	600,000.00	850,000.00

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**  
**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**  
**OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN (ADMINISTRATIVE CODE - 011100100100)**  
**ADMINISTRATION SECTOR**  
**GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE - 70131)**

ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE	2018 APPROVED ESTIMATES	ACTUAL EXPENDITURE
23	CAPITAL EXPENDITURES		
23010113	PURCHASE OF COMPUTERS	300,000.00	-
23010114	PURCHASE OF COMPUTER PRINTERS	150,000.00	-
23010120	PURCHASE OF CANTEEN/KITCHEN EQUIPMENTS/UTENSILS	30,000.00	-
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	1,000,000.00	-
	<b>TOTAL</b>	<b>1,480,000.00</b>	<b>-</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**  
**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**

**SECRETARY TO THE L.G. (ADMINISTRATIVE CODE - 011100300100)**

**ADMINISTRATION SECTOR**

**GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE - 70131)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
23	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS	150,000.00	-
23010114	PURCHASE OF COMPUTER PRINTERS	50,000.00	-
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	300,000.00	-
	<b>TOTAL</b>	<b>500,000.00</b>	<b>-</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**

**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**

**THE COUNCIL (ADMINISTRATIVE CODE - 011200100100)**

**ADMINISTRATION SECTOR**

**GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE - 70131)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
23	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS	150,000.00	-
23010114	PURCHASE OF COMPUTER PRINTERS	50,000.00	-
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	300,000.00	-
	<b>TOTAL</b>	<b>500,000.00</b>	<b>-</b>



**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**

**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**

**INTERNAL AUDIT (ADMINISTRATIVE CODE - 011118300101)**

**ADMINISTRATION SECTOR**

**GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE - 70131)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
23	CAPITAL EXPENDITURES		
23050112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	100,000.00	-
	TOTAL	100,000.00	-

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**  
**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DEPARTMENT OF FINANCE AND SUPPLIES (ADMINISTRATIVE CODE - 022000100100)**  
**ADMINISTRATION SECTOR**  
**GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE - 70131)**

ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE	2018 APPROVED ESTIMATES	ACTUAL EXPENDITURE
23	CAPITAL EXPENDITURES		
23010113	PURCHASE OF COMPUTERS	300,000.00	-
23010114	PURCHASE OF COMPUTER PRINTERS	100,000.00	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	50,000.00	
23010141	PURCHASE OF COMPUTER STORAGE DEVICES	20,000.00	
23010146	PURCHASE OF OTHER EQUIPMENT	50,000.00	-
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	200,000.00	-
	<b>TOTAL</b>	<b>720,000.00</b>	<b>-</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**

**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**

**THE HEAD OF LOCAL GOVERNMENT ADMINISTRATION**

**(ADMINISTRATIVE CODE -012500100100)**

**ADMINISTRATION SECTOR**

**GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE - 70131)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
23	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS	300,000.00	-
23010114	PURCHASE OF COMPUTER PRINTERS	150,000.00	-
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	250,000.00	-
	<b>TOTAL</b>	<b>700,000.00</b>	<b>-</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**  
**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DEPARTMENT OF AGRICULTURE AND NATURAL RESOURCES**  
**(ADMINISTRATIVE CODE - 021500100100)**

**ECONOMIC SECTOR**

**AGRICULTURE (FUNCTIONAL CODE - 70421)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
23	<b>CAPITAL EXPENDITURES</b>		
23010127	Purchase of Agricultural Equipment/Machines	7,500,000.00	-
23050108	PRODUCTION OF FARM SEEDLINGS		-
23050109	SPECIAL PROJECTS AND ASSIGNMENTS		
	- Education/Training	500,000.00	
	- Young Farmer's Programme	1,500,000.00	
	- Youth Empowerment through Agriculture (OSAI)	10,000,000.00	
	- Farmer's Association Support Programme	1,000,000.00	
	- Construction of Storage Facilities (Cribs)	1,500,000.00	
	- Agric Shows/World Food Day	1,500,000.00	850,000.00
	- Avian Influenza Control Programme	1,000,000.00	
	- One Crop/Enterprise Support Programme	500,000.00	
	- Cottage Industry	2,000,000.00	
23050113	Land Preparation/Fencing	1,500,000.00	

	* Livestock Division		
	- Poultry	9,000,000.00	
	* Fisheries	3,000,000.00	
	Purchase of 50 Acres of Farm Land	2,000,000.00	
	<b>FORESTRY</b>		
23040101	Tree Planting	300,000.00	850,000.00
	- Cocoa Plantation	1,000,000.00	
23050118	Procurement of Agricultural Inputs	1,000,000.00	
	<b>TOTAL</b>	<b>18,300,000.00</b>	<b>850,000.00</b>
	<b>GRAND TOTAL</b>	<b>49,800,000.00</b>	<b>1,700,000.00</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**

**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**

**DEPARTMENT OF BUDGET, PLANNING, RESEARCH AND STATISTICS**

**(ADMINISTRATIVE CODE - 022000300100)**

**ADMINISTRATION SECTOR**

**GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE - 70131)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
23	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS	100,000.00	-
23010114	PURCHASE OF COMPUTER PRINTERS	50,000.00	-
23010140	PURCHASE OF UPS/INVERTERS	30,000.00	
23010141	PURCHASE OF COMPUTER STORAGE DEVICES	20,000.00	
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	100,000.00	-
	<b>TOTAL</b>	<b>300,000.00</b>	<b>-</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**

**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**

**DEPARTMENT OF BUDGET, PLANNING, RESEARCH AND STATISTICS**

**(ADMINISTRATIVE CODE - 022000300100)**

**ECONOMIC SECTOR**

**FINANCIAL AND FISCAL AFFAIRS (FUNCTIONAL CODE ....70112)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
23	CAPITAL EXPENDITURES		
23050120	COUNTERPART FUNDING	1,000,000.00	-
	TOTAL	1,000,000.00	-

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**

**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**

**DEPARTMENT OF COMMUNITY DEVELOPMENT AND CULTURE**

**(ADMINISTRATIVE CODE - 05510030)**

**ADMINISTRATION SECTOR**

**GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE - 70131)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
23	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS	150,000.00	-
23010114	PURCHASE OF COMPUTER PRINTERS	50,000.00	-
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	150,000.00	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	100,000.00	
23010128	PURCHASE OF SECURITY EQUIPMENT	50,000.00	-
	<b>TOTAL</b>	<b>500,000.00</b>	<b>-</b>

**SOCIAL SECTOR**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
23	<b>CAPITAL EXPENDITURES</b>		
	<b>COMMUNICATION (FUNCTIONAL CODE --70460)</b>		-
23010143	PURCHASE OF CAMERAS	100,000.00	
23010145	PURCHASE OF PROJECTORS	100,000.00	
23010148	PURCHASE OF BOOKS	300,000.00	
	<b>SUB TOTAL</b>	<b>500,000.00</b>	
	<b>COMMUNITY DEVELOPMENT (FUNCTIONAL CODE - 70620)</b>		



	- LEMA	5,000,000.00	
	- Advocacy/Enlightenment Programmes	1,500,000.00	-
	- Projects for the Physically Challenged	1,000,000.00	-
	* WLAGELUhood and Aged Programmes	1,000,000.00	
	<b>YOUTH, SPORTS AND RECREATION</b>		
23010126	PURCHASE OF SPORTING/GAMING EQUIPMENT	500,000.00	
23010130	PURCHASE OF RECREATIONAL FACILITIES		
	- Sporting Programmes/Activities	500,000.00	
	- Youth Development Programmes	2,000,000.00	150,000.00
	<b>SUB TOTAL</b>	<b>18,000,000.00</b>	<b>900,000.00</b>
	<b>TOTAL</b>	<b>19,000,000.00</b>	<b>900,000.00</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**

**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**

**DEPARTMENT OF ENVIRONMENTAL HEALTH SERVICES**

**(ADMINISTRATIVE CODE - 053500100100)**

**ADMINISTRATION SECTOR**

**GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE - 70131)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
23	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTERS	100,000.00	-
23010114	PURCHASE OF COMPUTER PRINTERS	50,000.00	-
23010146	PURCHASE OF OTHER EQUIPMENT	50,000.00	-
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	100,000.00	-
	<b>TOTAL</b>	<b>300,000.00</b>	<b>-</b>

**SOCIAL SECTOR**

**GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE - 70131)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
23	<b>CAPITAL EXPENDITURES</b>		
	<b>WASTE MANAGEMENT (FUNCTIONAL CODE - 70510)</b>		
23040102	EROSION AND FLOOD CONTROL		
	* Desilting	3,000,000.00	-
23040103	WILDLIFE CONSERVATION		-
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL/ENVIRONMENTAL SANITATION		-
	* Waste Disposal and management	8,000,000.00	
	* Purchase of Waste Bins/Equipment	1,500,000.00	-

	<b>POLLUTION CONTROL</b>		
23040105	WATER POLLUTION PREVENTION & CONTROL		
	- Chlorination	1,000,000.00	
	- Purchase of Chemicals	1,500,000.00	
23040106	BEAUTIFICATION & LANDSCAPING	500,000.00	
	<b>TOTAL</b>	<b>18,000,000.00</b>	<b>-</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**  
**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DEPARTMENT OF PRIMARY HEALTH CARE (ADMINISTRATIVE CODE - 052100100100)**  
**ADMINISTRATION SECTOR**

**GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE - 70131)**

ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE	2018 APPROVED ESTIMATES	ACTUAL EXPENDITURE
23	CAPITAL EXPENDITURES		
23010113	PURCHASE OF COMPUTERS	300,000.00	-
23010114	PURCHASE OF COMPUTER PRINTERS	100,000.00	-
23010146	PURCHASE OF OTHER EQUIPMENT	500,000.00	-
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	500,000.00	-
	<b>TOTAL</b>	<b>1,400,000.00</b>	<b>-</b>

**SOCIAL SECTOR**

**GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE - 70131)**

ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE	2018 APPROVED ESTIMATES	ACTUAL EXPENDITURE
23	CAPITAL EXPENDITURES		
	<b>PUBLIC HEALTH SERVICES (FUNCTIONAL CODE 70740)</b>		
23010122	* PURCHASE OF HEALTH/MEDICAL EQUIPMENT	16,500,000.00	515,000.00
	* Medical/Maternity Serv (Family Planning, Malaria Control etc)	4,000,000.00	500,361.38
	* Drug Supplies	2,000,000.00	-
	* Disease Surveillance, Control and Prevention	2,000,000.00	-
	* LACA	1,500,000.00	750,000.00
	* Public Enlightenment Campaign	1,000,000.00	-
	* Immunization Programmes	5,000,000.00	-

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**  
**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DEPARTMENT OF WORKS AND HOUSING (ADMINISTRATIVE CODE - 023400100100)**  
**ECONOMIC SECTOR**

**GENERAL PERSONNEL SERVICES (FUNCTIONAL CODE - 70131)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
23	CAPITAL EXPENDITURES		
23010113	PURCHASE OF COMPUTERS	150,000.00	-
23010114	PURCHASE OF COMPUTER PRINTERS	53,000.00	-
23010146	PURCHASE OF OTHER EQUIPMENT	1,000,000.00	
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	2,000,000.00	
23010128	PURCHASE OF SECURITY EQUIPMENT	500,000.00	-
	<b>TOTAL</b>	<b>3,703,000.00</b>	-

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**  
**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DEPARTMENT OF WORKS AND HOUSING (ADMINISTRATIVE CODE - 023400100100)**  
**ECONOMIC SECTOR**  
**FINANCIAL AND FISCAL AFFAIRS (FUNCTIONAL CODE ....70112)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
23	<b>CAPITAL EXPENDITURES</b>		
23010101	PURCHASE/ACQUISITION OF LAND	5,000,000.00	
23010104	PURCHASE OF MOTORCYCLES	500,000.00	
23010105	PURCHASE OF MOTOR VEHICLES	11,000,000.00	
23010119	PURCHASE OF POWER GENERATING SET (YAMAHA, OTECH, ELPAQ ETC)	520,000.00	
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	500,000.00	
23010133	PURCHASE OF SURVEYING EQUIPMENT	500,000.00	
23010144	PURCHASE OF ELECTRONICS/ELECTRICAL EQUIPMENT	4,400,000.00	
23010149	PURCHASE OF GEOLOGICAL/GEOPHYSICAL EQUIPMENT	500,000.00	
23010150	PURCHASE OF ROAD EQUIPMENT/TOOLS	10,000,000.00	-
	<b>TOTAL</b>	<b>32,920,000.00</b>	<b>-</b>

**LAGELU LOCAL GOVERNMENT, IYANA OFFA CODE-63022000)**  
**2018 GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DEPARTMENT OF WORKS AND HOUSING (ADMINISTRATIVE CODE - 023400100100)**  
**ECONOMIC SECTOR**

**FINANCIAL AND FISCAL AFFAIRS (FUNCTIONAL CODE ...70112)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2018 APPROVED ESTIMATES</b>	<b>ACTUAL EXPENDITURE</b>
23	<b>CAPITAL EXPENDITURES</b>		
23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES	5,000,000.00	
23020106	CONSTRUCTION/PROVISION OF HOSPITAL/HEALTH CENTERS	7,000,000.00	
23020107	CONSTRUCTION/PROVISION OF PUBLIC SCHOOLS	10,000,000.00	
23020113	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES	2,000,000.00	
23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURES	2,000,000.00	
	- CONSTRUCTION OF PUBLIC TOILETS	2,000,000.00	
23020124	CONSTRUCTION OF MARKETS/MOTOR PARKS/GARAGES	5,000,000.00	
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	1,000,000.00	
23020128	CONSTRUCTION/PROVISION OF ROAD-SIGNS & FURNITURES	1,000,000.00	
	<b>ROAD TRANSPORT - (FUNCTIONAL CODE - 70451)</b>		
23020114	CONSTRUCTION/PROVISION OF ROADS	115,000,000.00	165,000,000.00
	<b>ELECTRICITY (FUNCTIONAL CODE - 70435)</b>		
23020103	CONSTRUCTION/PROVISION OF ELECTRICITY	3,000,000.00	
23020102	REHABILITATION/REPAIRS - ELECTRICITY	2,000,000.00	
	<b>SUB TOTAL</b>	<b>155,000,000.00</b>	<b>165,000,000.00</b>
23	<b>CAPITAL EXPENDITURES</b>		

23030106	REHABILITATION/REPAIRS - PUBLIC SCHOOLS	2,000,000.00	1,500,000.00
23030112	REHABILITATION/REPAIRS - AGRICULTURAL FACILITIES	1,000,000.00	
23030113	REHABILITATION/REPAIRS - ROADS	4,000,000.00	1,500,000.00
23030121	REHABILITATION/REPAIRS - OFFICE BUILDINGS	2,500,000.00	
23030122	REHABILITATION/REPAIRS - BOUNDARIES	2,000,000.00	
23030124	REHABILITATION/REPAIRS - MARKETS/PARKS	1,000,000.00	
23030125	REHABILITATION/REPAIRS - POWER GENERATING PLANTS	500,000.00	
23030128	REHABILITATION/REPAIRS - ROAD SIGNS AND FURNITURE	500,000.00	
	<b>SUB TOTAL</b>	<b>19,000,000.00</b>	<b>3,000,000.00</b>
23	<b>CAPITAL EXPENDITURES</b>		
23040107	PREPARATION/EXECUTION OF MASTER/REGIONAL PLANS	2,000,000.00	
	- PRODUCTION OF BASE MAPS	1,000,000.00	
	- ENGINEERING DRAWINGS	1,000,000.00	
	- HOUSE NUMBERING	2,500,000.00	
23050109	SPECIAL PROJECTS AND ASSIGNMENTS	1,000,000.00	
23050114	COMPENSATION FOR ACQUIRED LANDED PROPERTY	5,000,000.00	
	<b>SUB TOTAL</b>	<b>12,500,000.00</b>	-
	<b>TOTAL</b>	<b>219,420,000.00</b>	<b>168,000,000.00</b>



**LAGELU LOCAL GOVERNMENT, IYANA-OFFA, IBADAN  
ANNUAL FINANCIAL STATEMENT (AFS) FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2018  
ADVANCES AS AT 31-12-2018**

**NOTE 14**

S/NO	NAMES	AMOUNT
1.	ADEBAYO KAFAYAT	52,800.00
2.	AJIBADE ADEJOKE	240.00
3.	FAUSAT ADEKUNLE	59,520.00
4.	ADEKUNLE ADEWALE	11,649.00
5.	OGUNDOLA JANET	148,450.00
6.	AKINWANDE S. OLUTOSIN	25,202.00
7.	GANIYU TEMITOPE	68,515.00
8.	ABUJA LUCKY	10,274.00
9.	RASAQ LUKUMAN	20,394.00
10.	OLOTU SIJUWOLA	100,965.00
11.	AKINWALE IDOWU	32,335.00
12.	MRS. FASOLA TEMILADE	55,125.00
13.	PENSIONERS	64,629,302.55
	<b>TOTAL</b>	<b>65,214,771.55</b>

**LAGELU LOCAL GOVERNMENT, IYANA-OFFA, IBADAN**  
**ANNUAL FINANCIAL STATEMENT (AFS) FOR THE YEAR**  
**ENDED 31<sup>ST</sup> DECEMBER, 2018**  
**DEPOSIT – BALANCE AS AT 31-12-2018**

S/NO	NAMES	AMOUNT
	AKINBOADE C.O.	119,665.26
1.	BABALOLA PETER O	60,920.00
2.	OLADOKUN TAJUDEEN	8,100.00
3.	OLAMOYEGUN OLUNIKE	58,800.00
4.	OYENIYI FOLASADE	48,580.00
5.	ADEBIYI ADESINA	9,900.00
6.	L.A OKEDOKUN	24,100.00
7.	OYEBOLA GRACE	20,790.00
8.	MRS. SUNMONNU I.O.	68,682.00
9.	OYEDOKUN FUNMILOLA	16,500.00
10.	AJAYI FOLAKE	2,870.00
11.	OLADEJI M.T	1,185.00
12.	SALAWU S	92,400.00
13.	ADEAGBO E.O	34,200.00
14.	OJELABI ADENIYTO	139,260.00
15.	LAWAL ABIMBOLA	15,393.00
16.	OYELEYE T MOSES	88,550.00
17.	BALOGUN GRACE Y.	2,400.00
18.	OLOFINJANA S.M	79,560.00
20.	BABATUNDE I.O	64,800.00
21.	ADELEKE S A	

**LAGELU LOCAL GOVERNMENT, IYANA OFFA, IBADAN**  
**2018 ANNUAL FINANCIAL STATEMENT**  
**NOTE TO THE FINANCIAL STATEMENT**

**BASICS OF ACCOUNTING**

The Financial statements are prepared under the historical cost convention. The cash basis of basis of accounting which recognized revenue cash is received and expenditure when cash is paid from the basis for the preparation of the financial statement as obtained in all public accounting treatment.

**CAPITAL EXPENDITURE**

The capital expenditure does not only include payments in respect of projects that were carried out in 2018 financial year alone.

**INVESTMMENT**

Investment are stated at cost with no provision for any permanent diminution in value of such investments.

**ADVANCES**

The advances figure comprises pension allowances paid to the Local