

**IBADAN SOUTH EAST LOCAL GOVERNMENT MAPO HILL, IBADAN.  
STATEMENT OF ACCOUNTING POLICY FOR THE  
YEAR ENDED 31ST DECEMBER, 2020**

The General Purpose of Financial Statement has been prepared in compliance with General Accepted Accounting Principle, Relevant Statement of Accounting Standard and finally the Financial Regulations.

The Statement of Accounting Policy applied in conventional Accounting Policy,  
Access  
Liabilities  
Revenue  
Expenditure

Other disclosure relevant supporting statement included are to be found in notes to the Account.

**IBADAN SOUTH EAST LOCAL GOVERNMENT MAPO HILL, IBADAN.**  
**STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2020**

2019 ACTUAL	DETAILS	NOTE	ACTUAL 2020	
	<b>Cashflow from all Activities</b>			
	<b>Inflow</b>			
	<b>Allocation Received</b>			
	Share of FAAC (statutory alloc.	1	718,814,155.30	
593,467,179.06	Special Allocation	2	23,704,371.98	
190,689,286.02	Share of VAT	3		
17,596,166.85	10% State IGR	4		
125,000,000.00	Excess crude oil	5		
2,514,600.00	Investment income (rent on L.g building shop)	6	4,392,900.00	
	Expenditure Recovery	14	4,387,733.99	
45,820.00	Tax Revenue	7	27,100.00	
15,220,648.00	Non Tax Revenue	8	18,892,906.00	
	Interest Earned			
300,858,134.53	Transfer Aid & Grants (pry Teach Pension Reinbur.	9	715,242,751.86	
14,358,463.99	Special fund (Bailout paris club	11		
	Refund			
	Tranfer from other Agencies			
<b>1,245,391,834.46</b>	<b>Total inflowfrom Operating Activities</b>			<b>1,692,461,919.13</b>
	<b>Outflow</b>			
463,900,922.96	Salary & Wages	13	517,753,116.78	
401,864,528.51	Over head	12	982,070,116.66	
33,022,913.35	Transfer grants and contri. To agencies (Allowance Adhoc staff, NYSC NOA etc	23	7,714,000.00	
	Finance Cost			
	Extra ordinary item flood Exp.			
<b>906,796,945.47</b>	<b>Total Outflow operating activity</b>			<b>-1,507,537,233.44</b>
<b>338,594,889.40</b>	<b>Net Cash Inflow/Outflow from Operating activities</b>			<b>184,924,685.69</b>
	<b>Cash Flow From Investing activi.</b>			
<b>200,064,906.52</b>	Acquisition of Assets Property plant Equipment (PPE)	25	18,659,800.00	
	Acq. of Investment property			
	Proceeds from sale PPE	31	352,600.00	
			<b>-19,012,400.00</b>	
	<b>Net cash flow from investing Activities</b>			<b>165,912,285.69</b>
	<b>Cash Flow From Financing Act.</b>			
	Payment services concession liability			
	Repayment			
	Capital Grant		93,711,974.22	

	<b>Net Cash Flow from Financial Activities</b>			<b>-93,711,974.22</b>
138,529,982.90	Cash flow from all Activities			<b>72,200,311.46</b>
87,105,474.06	Cash & it Equivalent as at 31/12/2020			<b>138,529,982.90</b>
946,398,656.63	Cash & it Equivalent as at 31/12/2020			<b>210,730,294.37</b>
	<b>NOTES:</b> Cash & its Equivalent as at 31/12/2020 Bank balances			<b>210,730,294.37</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT MAPO HILL, IBADAN.  
STATEMENT OF FINANCIAL POSITION FOR THE  
YEAR ENDED 31ST DECEMBER, 2020**

2019 TOTAL ACTUAL	DETAILS	NOTES	TOTAL ACTUAL 2020	
	<b>ASSETS</b>			
	<b>CURRENT ASSETS</b>			
<b>120,093,177.20</b>	<b>CASH &amp; CASH EQUIVALENTS</b>	<b>19</b>	<b>167,969,882.73</b>	
	Inventories			
	Receivable			
759,863,356.60	Prepayment	24	895,587,778.53	
<b>213,979,221.50</b>	<b>Total current Assets</b>			<b>1,063,557,667.26</b>
	<b>Non-Current Assets</b>			
	Loan Granted(Advance)			
892,857.00	Investment(wema bank share			
	Property,plant & Equipments	25	18,660,300.00	
2,000,000	Investment property	17	4,392,900.00	
	Intergible Assets			
<b>760,756,213.60</b>	<b>TOTAL NON CURRENT ASSETS</b>			<b>23,053,200.00</b>
<b>973,735,435.10</b>	<b>TOTAL ASSETS</b>			<b>1,086,610,867.26</b>
	<b>LIABILITIES</b>			
	<b>Current Liabilities</b>			
	Deposits			
	(Arreas of expenses)			
27,336,778.47	Unremitted Deduction e.g. Cooperative	10	38,673,432.00	
	Deferred Income			
	Lease liability			
	Service concession liability			
	Provisions			
	Current Portion of borrowing			
	Payable Exch. Transaction			
27,336,778.47	<b>Total Current Liabilities</b>			<b>38,673,432.00</b>
	<b>Non-Current Assets</b>			
	Borrowings			
946,398,656.63	<b>Total Non Current Liabilities</b>			
	<b>Net Aceests</b>		860,581,704.11	
	Capiatal Grants	21	93,711,974.22	
<b>973,735,435.11</b>	Reserves	22	93,643,756.93	
	<b>Total Liabilities</b>			<b>1,086,610,867.26</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT MAPO HILL, IBADAN.  
GENERAL PURPOSE FOR FINANCIAL STATEMENT  
STATEMENT OF CONSOLIDATED REVENUE FUND**

[1]	Statutory Allocation (Wages/ bill from Jan-Feb	718,714,155.31			
[2]	Special Allocation Schlaship sponsor	24,493,625.00			
	Ultra Modern Complex for Local Govt service comm.	20,000,000			
	Oyo State Admin. Cost	1,927,000			
	Ex political Funct. Servance Allowance	8,441,039.64			
	Oyo State Jacc for special project	67,580,000.00			
	Local Govt Pension reimburse- ment	12,323,226.15			
	leave bonus 2019 & 2020	25,528,501.12			
	Mini Stadium contribution	38,000,000.00			
	Response against Covid virus	1,000,000.00			
	Arrears of Pentioner	31,430,980.07			
	<b>Total Special Allocation</b>	<b>230,704,371.98</b>			
	<b>Primary Teachers pension reimbursement</b>	715,242,751.86			
	<b>Total Revenue Fund</b>	<b>1,895,385,651.13</b>			

**IBADAN SOUTH EAST LOCAL GOVERNMENT MAPO HILL IBADAN**  
**Statement of Capital DEVELOPMENT FUND & FUNCTUCTUNAL**  
**Code for the year ended as at 31st December, 2020.**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL DEVELOPMENT FUND</b>	<b>DEPARTMENT</b>	<b>BUDGET</b>	<b>ACTUAL EXP. 2020</b>
23040113	Land Accursition / Agric preparation	Agric	4,000,000.00	2,500,000.00
23040118	Procurement Agric Output	Agric		145,000.00
23010105	Utility Purchase of Motor vehicles, 2 Toyota Camry	works	10,000.00	2,687,500.00
23010105	Purchase of Toyota Corolla 2010 Model	Works	10,000,000.00	2,687,500.00
23010105	Purchase Toyota Corolla Car 2008	Works		2,500,000.00
23010112	Purchase of Office Furnitures	Ch, Agric, Fin etc		5,566,400.00
23010146	Purchase of other Equipment			140,000.00
23010113	Purchase of Computer		3,005,150.00	1,934,500.00
23010149	Purchase of computer printer			189,000.00
23010141	Purchase of Electronic (Electrical Equipment		1,000,000.00	270,000.00
23010141	Purchahse of computer storage			40,000.00
	<b>Total</b>			<b>18,659,900.00</b>

23040109	Sperial projects and Assignment (Farm Training employment (OYSAT)	<b>Agric</b>	2,500,000.00	145,000
23040118	Farmers/ Youth Training	Agric	2,050,000	520,000.00
23010105	construction / provision of water facilities	Work	23,500,000	2,879,500
23030113	Rehabilitation / Repair of office building			
23030113	Rehabilitation / Repair of Roads	Work	61,545,000	49,816,240.00
23050109	Special projects & Assignm.	Work	4,000,000.00	1,255,025
23050110	Education program (Scholarship)	Edu		24,493,625.00
23050111	Empower programme	Edu		537,600.00
23050111	Women Development			110,000.00
23010122	Purchase of health medical materials services TB	PHC PHC	6,500,000.00	1,500,000.00
23010122	Disease surve. Malaria Cont	PHC	240,000,000.00	1,540,000.00
23010122	Laca	PHC	35,000,000.00	100,000.00
23010122	Drug supplies	PHC	4,000,000.00	400,000.00
23040104	Industrial pollution prevention control sanitation	Env	25,000,000.00	6,183,000.00
23040105	Water pollution prevention & control	Env.	5,000,000	1,405,000.00
23040102	Erosion of prevention			1,992,000.00
	<b>TOTAL</b>			<b>108,839,915.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT MAPO HILL IBADAN**  
**Financial Performance 2020 GENERAL PURPOSE FINANCIAL STATEMENT**

2019 ACTUAL	REVENUE	Note	2020 ACTUAL	FINAL BUDGET 2020	VARIANCE 100%
801,752,631	Statutory revenue(Vat10%)	1&4	949,518,527.29	674,050,000.00	1.29
45,820.00	Tax Revenue (Personal Tax)	5	27,100.00	6,200,000.00	45.79
15,220,648.00	Fees, Fine - Licence etc	56	18,892,906.00	95,800.00	36.67
300,858,134.00	Aid & Grants (Reimbursement)	3	715,242,751.86	685,000,000.00	41.43
125,000,000.00	Excess Crude Oil	4			
2,514,600.20	Investment Income (Rent on shc	6	4,392,900.00	10,000,000.00	18.78
14,358,463.99	Special fund(Bail out)	11			
	Other Capital Receipts				
	Debts Forgiveness				3.75
	Expenditure Recovery		4,387,733.99		
<b>1,245,391,834.40</b>	<b>Total Revenue</b>		<b>1,692,461,919.14</b>		
	<b>EXPENDITURE</b>				
504,036,416.96	Salary & Wages	9	517,753,116.78	500,837,426.87	48.75
	Social Contribution				
	Social Benefits				
399,862,394.16	Overhead Cost	12	953,103,356.73	178,617,200.83	4.41
	Gratuity				
	Pension Allowance				
	Stationeries				
	Impairment Charges				
	Depreciation Charges		352,600		1
846,000.00	Transfer to Other Governme nt Agency (NYSC)	23	7,714,000.00		75.09
	Public debt charges				
2,002,133.91	Allowance (Leave Bonus)	24	28,966,760.93		26.96
<b>906,796,945.47</b>	<b>Total Expenditure</b>		<b>-1,507,889,834.44</b>		
338,594,889.40	Surplus/deficit from operating activities for the period		<b>184,572,084.70</b>		
	Total non-payment revenue (expenses)				
	Non-operating Activities				
	Gain/Loss on asset disposal				
	Refunded Revenue				
	Revaluation Gain				
	Net surplus/deficit from non- operating activities				
	Surplus/deficit from operating Act.				
{200,064,906.52}	Purchase/Construction of Asset	14,15,16	-122,371,774.22		8.78
138,529,982.90	Minority int. share of Surplus / (Deficit)		<b>72,200,311.47</b>		
870,105,474.06	Accumulated Surplus/ (deficit) 01/01/2020		138,529,982.90		
946,398,656.63	Accum.Surplus/(deficit)31/12/2020		<b>210,730,294.37</b>		

**IBADAN SOUTH EAST LOCAL GOVERNMENT MAPO HILL IBADAN**  
**TRIAL BALANCE AS AT 31/ 12 /2020**

<b>PARTICULARS</b>	<b>NOTE</b>	<b>DR</b>	<b>CR</b>
Bank and Cash equivalents, Inventories		167,969,882.73	
WIP: (Working in progress) Receivable			
Prepayments			895,587,780.53
Investment			
Fixed Assets- property, plants & Equipment			18,660,300.00
Investment Property			4,392,900.00
Biological Assets			
Accumulated Depreciation			
Loans and Debts( Short term)			
Unremitted Deduction		38,673,432.00	
Payables			
Borrowing			
Reserves			99,332,572.55
Capital Grants		93,711,974.22	
Net Surpluses/ Deficits			40,925,331.25
Accumulate surpluses/Deficits			
Statutory Allocation( Revenue, VAT, 10%,IGR, Statutory Alloc	1,2,4		949,518,527.29
TAX Revenue	7		27,100.00
Non Tax Revenue(IGR)	8		18,877,751.06
Aid Grant & special fund(bailout	09-Jan		715,242,751.86
Excess crude oil	5		
Investment property	6		4,392,900.00
Investment Income			
Expenditure Recovery			4,387,733.49
Other Capital Receipts			
Debt Forgiveness			
Salary & Wages, Allowance	13	517,753,116.78	
Social Contribution			
Social benefits			
Overhead Costs	12	953,103,356.73	
Grantuity			
Pension Allowance		769,220,781.46	
Stationeries			
Depreciation charges		352,600.00	
Other Government Entities		1,714,000.00	
Debts Charges			
Leave Bonus		28,966,760.93	
Purchase / Construction of Asset		112,257,774.72	
Interest Share of			
Surplus / Deficit			
Written Off			
<b>TOTAL</b>		<b>2,683,723,679.57</b>	<b>2,751,345,648.03</b>



# NOTE OF THE ACCOUNT

## IBADAN SOUTH EAST LOCAL GOVERNMENT

2020 GENERAL PURPOSE FINANCIAL STATEMENT (GPFS) Note to the Account

OFFICE OF THE LG CHAIRMAN (ADMINISTRATIVE CODE - 011100100100)

### SUMMARY PERSONAL COST

ECONOMIC CODE	DETAILS OF CAPITAL EXPENDITURE	2020 APPROVED ESTIMATE	TOTAL GPFS 2020
<b>2</b>	<b>EXPENDITURE</b>		
21	Personal (Cost)		
210101	Salaries Wages		
21010103	Consolidated Revenue Fund Charges (CM,S.AS, ZONAL S.ALI asoon officer	32,061,572.00	20,115,154.16
	<b>SUB - TOTAL</b>	<b>32,061,572.00</b>	
2102	Allowance & Social Contribution		
210201	Allowances		
21020101	Non Regular Allowances (Sever ANLE ALLOWANCE FOR PAST POLITICAL OFFICER HOLDERS	15,000,000.00	8,391,039.64
	<b>SUB - TOTAL</b>		
	<b>TOTAL PERSONAL COST</b>	<b>47,061,572.87</b>	<b>28,506,193.80</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD (6303900)**  
**OFFICE OF THE LG CHAIRMAN**  
**(ADMINISTRATIVE CODE: 01111000100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE GPFS 2020</b>
<b>2202</b>	<b>OVERHEAD COST</b>		
<b>220201</b>	<b>TRAVEL&amp;TRANSPORT-GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRANING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000.00	380,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT,OTHERS		
	<b>SUB-TOTAL</b>	<b>2,500,000.00</b>	<b>380,000.00</b>
220202	UTILITIES - GENERAL		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
	<b>SUB-TOTAL</b>		
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/ COMPUTERCONSUMABLES	222,197.68	
220203011	FOOD STUFF / CATERING MATERIALS SUPPLIES		
	<b>SUB-TOTAL</b>	<b>222,197.68</b>	
220204	MAINTENANCE SERVICES GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP.	1,500,000.00	1,434,370.00
22020402	MAINTENANCE OF OFFICE/ FURNITURE		39,000.00
22020404	MAINTENANCE OF OFFICE/ II EQUIPMNT		
22020405	MAINTENANCE OF PLANTS/ GENERATORS	60,000.00	60,000.00
22020407	IMPRESTS	750,000.00	1,030,000.00
22020409	UP KEEP ALLOWANCES	2,500,000.00	2,441,935.48
	<b>SUB-TOTAL</b>	<b>4,810,000.00</b>	<b>5,005,305.49</b>
22020502	INTERNATIONALTRAINING		
22020506	OTHER SERVICE GENERAL		
2020601	SECURITY SERVICES	25,000,000.00	5,535,000.00
2200604	SECURITY (VOTE INCLUDING OPERATIONS)	6,000,000.00	5,200,000.00
	<b>SUB-TOTAL</b>	<b>31,000,000.00</b>	<b>10,735,000.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD (63039)**  
**OFFICE OF THE LG CHAIRMAN**  
**(ADMINISTRATIVE CODE: 01111000100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE GPFS 2020</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANTS- GENERAL</b>		
22020801	MOTOR VEHICLES FUEL COST	1,500,000.00	688,000.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	230,000.00
	<b>SUB TOTAL</b>	<b>2,500,000.00</b>	<b>798,000.00</b>
<b>220210</b>	<b>MISCELLANEOUS EXPENCES GENERAL</b>		
22021001	REFRESHMENT & MEALS	2,000,000.00	187,400.00
22021004	MEDICAL EXPENCES LOCAL		
22021007	WELFARE PACKAGES (FINANCIAL) ASSISTANCE	10,000,000.00	5,205,000.00
22021029	OTHER EXPENSES		
	<b>SUB TOTAL</b>	<b>12,000,000.00</b>	<b>5,227,400.00</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>53,032,197.68</b>	<b>22,145,705.48</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT**

**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON CAPITAL EXPENDITURE (GEO CODE 6303900)**

**OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN**

**(ADMINISTRATIVE CODE: 01111000100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE GPFS 2020</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>250,000.00</b>	
23010113	PURCHASE OF COMPUTER (LAPTOP)		
23010114	PURCHASE OF COMPUTER PRINTERS	100,000.00	
23010115	PURCHASE OF PHOTOCOPY MACHINE		
23010116	PURCHASE OF TYPEWRITERS		
23010117	PURCHASE OF SHREDDING MACHINES		
23010118	PURCHASE OF SCANNERS		
23010120	PURCHASE OF CANTEEN/KITCHEN EQUIPMENT/UTENCILS		
23010139	PURCHASE OF ROUTERS/ SWICHES		
23010140	PURCHASE OF UPS/INVERTERS	75,000.00	
23010141	PURCHASE OF COMPUTER STORAGE DEVICES		
23010146	PURCHASE OF OTHERS		
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS (Chairs, Tables, safe cabinet,air conditioner, T.V set, Fan, refrigerator	2,500,000.00	2,123,000.00
23010105	PURCHASE OF MOTOR VEHICLES	7,500,000.00	2,500,000.00
	<b>TOTAL</b>	<b>10,425,000.00</b>	<b>4,623,000.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT MAPO (GEOCODE - 630309000)**  
**ON PERSONNEL COST OF INTERNAL AUDIT**  
**(ADMINISTRATIVE CODE: 011118300101)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE GPFS 2020</b>
2	EXPENDITURE		
21	PERSONNEL COST		
2101	SALARY		
210101	SALARIES AND WAGES		
21010101	SALARY(STAFF)	3,845,499.34	2,785,452.00
	<b>SUB-TOTAL</b>		
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		
210201	ALLOWANCES		
21020101	NON REGULAR ALLOWANCE		
	<b>SUB-TOTAL</b>		
210202	SOCIAL CONTRIBUTION		
21020201	NHIS CONTRIBUTION		
21020202	CONTRIBUTION(EMPLOYERS)		
21020203	GROUP LIFE INSURANCE		
21020204	EMPLOYEE COMPENSATION FUND		
21020205	HOUSING FUND CONTRIBUTION		
	<b>TOTAL</b>		
2103	SOCIAL BENEFITS		
210103	SOCIAL BENEFITS		
21030102	PENSION		
	<b>TOTAL</b>		
	<b>TOTAL PERSONNEL COST</b>	3,845,499.34	2,785,452.00

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD**  
**COST OF INT. AUDIT**  
**(ADMINISTRATIVE CODE: 011118300101)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
2202	OVERHEAD COST		
220201	TRAVEL&TRANSPORT-GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT:		45,000.00
	TRANING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		
22020103	INTERNATIONAL TRAVEL & TRANSPORT,OTHERS		
	<b>SUB-TOTAL</b>		<b>45,000.00</b>
<b>220203</b>	<b>MATERIAL &amp;SUPPLIES GENERAL</b>		
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLE	200,000.00	106,000.00
22020305	PRINTING OF NON SECURITY DOCUMENT		
22020306	PRINTING OF NON SECURITY DOCUMENT		
22020311	FOOD STUFF / CATERING MATERIAL SUPPLIES		
	<b>SUB-TOTAL</b>	<b>200,000.00</b>	<b>106,000.00</b>
<b>220204</b>	<b>MAINTENANCE SERVICES GENERAL</b>		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP.		
22020402	MAINTENANCE OF OFFICE/ FURNITURE	50,000.00	30,000.00
22020404	MAINTENANCE OF OFFICE/ IT EQUIPMNT		
22020407	IMPRESTS	480,000.00	245,000.00
22020408	LEAVE ALLOWANCES	411,262.07	
	<b>SUB-TOTAL</b>	<b>941,262.00</b>	<b>275,000.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT**

**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COST OF INTERNAL AUDIT (6303900)**

**(ADMINISTRATIVE CODE: 011118300101)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		
22020701	FINANCIAL CONSULTING		
	<b>SUB TOTAL</b>		
220208	FUEL & LUBRICANTS		
22020801	MOTOR VEHICLE FUEL COST		
	<b>SUB TOTAL</b>		
<b>220201</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHING AND MEALS		
22021004	MEDICAL EXPRESS - LOCAL		
22021007	WELFARE PACKAG		
	<b>SUB TOTAL</b>		
	<b>GRAND TOTAL OVERHEAD</b>	<b>1,141,262.07</b>	<b>426,000.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON CAPITAL EXPENDITURE**  
**OF INTERNAL AUDIT (ADMINISTRATIVE CODE: 01118300101)**

<b>ADMINISTRATION SECTOR</b>			
<b>GENERAL PERSONNEL SERVICE (FUNCTIONAL CODE:011101300100)</b>			
<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		
23010113	PURCHASE OF COMPUTER (LAPTOP/ DESKTOP)		
23010114	PURCHASE OF COMPUTER PRINTERS		
23010117	PURCHASE OF SHREDDING MACHINES		
23010118	PURCHASE OF SCANNERS		
23010139	PURCHASE OF ROUTERS/ SWITCHES		
23010140	PURCHASE OF UPS/ INVERTERS		
23010141	PURCHASE OF COMPUTER STORAGE DEVICES		
23010142	PURCHASE OF NETWORKING DEVICES/PERIPHERALS		
23010146	PURCHASE OF OFFICE EQUIP.		
23010102	COMPUTER SOFTWARE ACQUISITION		
23010112	PURCHASE OF OFFICE FURNITURE & FITTINGS (Chairs, Tables, Sate File, cabinet, air conditioner, T.V, Radio Set, Shelf, fans)	800,000.00	355,400.00
23010104	PURCHASE OF MOTOR-CYCLES		
23010105	PURCHASE OF MOTOR-VEHICLES		
	<b>TOTAL</b>	<b>800,000.00</b>	<b>355,400.00</b>



**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**0 GENERAL PURPOSE FINANCIAL STATEMENT NOTE OF PERSONNEL COST**  
**SECRETARY TO THE LOCAL GOVERNMENT**  
**(ADMINISTRATIVE CODE: 011101300100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>2</b>	<b>EXPENDITURE</b>		
<b>21</b>	<b>PERSONNEL COST</b>		
2101	SALARY		
210101	SALARIES AND WAGES		
21010103	CONSOLIDATED REVENUE FUND	3,408,000.00	
	CHARGES SALARIES	3,408,00.00	
	<b>SUB-TOTAL</b>		
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		
210201	ALLOWANCES		
21020101	NON REGULAR ALLOWANC	537,460.00	
	<b>SUB-TOTAL</b>	<b>532,460.00</b>	
	<b>TOTAL PERSONNEL COST</b>	<b>3,945,460.00</b>	

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD ON PERSONNEL**  
**COST OF SECRETARY TO THE LOCAL GOVERNMENT**  
**(ADMINISTRATIVE CODE: 011101300100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE GPFS 2020</b>
<b>2202</b>	<b>OVERHEAD COST</b>		
<b>220201</b>	<b>TRAVEL&amp;TRANSPORT-GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRANING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		
22020103	INTERNATIONAL TRAVEL & TRANSPORT, OTHERS		
	<b>SUB-TOTAL</b>		
220202	UTILITIES GENERAL		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
	<b>SUB-TOTAL</b>		
220203	MATERIAL & SUPPLIES GENERAL		
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLE		
220203011	FOOD STUFF/CATEERING MATERIALS SUPPLIES		
	<b>SUB-TOTAL</b>		
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>		
22920401	MAINTENANCE OF MOTOR VEH. TRANSPORT EQUIPMENT		
22920402	MAINTENANCE OF OFFICE FURNITURE		
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		
22020407	IMPREST	600,000.00	421,666.66
22020409	UPKEEP ALLOWANCE	600,000.00	337,333.66
	<b>SUB-TOTAL</b>	<b>1,250,000.00</b>	<b>759,000.08</b>
220205	TRAINING GENERAL		
22020501	LOCAL TRAINING		
22020502	INTERNATIONAL TRAINING		
	<b>SUB-TOTAL</b>		

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COS**  
**OFFICE OF THE SECRETARY LOCAL GOVERNMENT**  
**(ADMINISTRATIVE CODE: 011101300100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES</b>		
22020703	LEGAL SERVICES		
	<b>SUB TOTAL</b>		
220208	FUEL & LUBRICANTS		
22020801	MOTOR VEHICLE FUEL COST		
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHING AND MEALS		
22021004	MEDICAL EXPRESS - LOCAL		
22021007	WELFARE PACKAG		100,000.00
	<b>SUB TOTAL</b>		
	<b>GRAND TOTAL OVERHEAD</b>	<b>1,250,000.00</b>	<b>859,000.32</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON CAPITAL EXPENDITURE**  
**SECRETARY TO THE LOCAL GOVERNMENT**  
**(ADMINISTRATIVE CODE: 011101300100)**

<b>ADMINISTRATION SECTOR</b>			
<b>GENERAL PERSONNEL SERVICE (FUNCTIONAL CODE:011101300100)</b>			
<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		
23010113	PURCHASE OF COMPUTER (LAPTOP/ DESKTOP)		
23010114	PURCHASE OF COMPUTER PRINTERS		
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT/ UTENSIL		
23010139	PURCHASE OF ROUTERS/ SWICHES		
23010140	PURCHASE OF UPS/INVER.		
23010141	PURCHASE OF COMPUTER STORAGE DEVICES		
23010112	PURCHASE OF OFFICE FUR, AND FITTINGS (Chairs,Tables Safe Filecabinet,air conditioner, T.V & Radio Set,Shelf, Fans	100,000.00	72,200.00
23010105	PURCHASE OF MOTOR VEH	5,000,000.00	
	<b>TOTAL</b>	<b>5,750,000.00</b>	<b>72,200.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT (GPFS)**  
**NOTE ON PERSONNEL COST**  
**THE COUNCIL (ADMINISTRATIVE CODE: 011200100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>2</b>	<b>EXPENDITURE</b>		
<b>21</b>	<b>PERSONNEL COST</b>		
2101	SALARY		
210101	SALARIES AND WAGES		
21010103	CONSOLIDATED REVENUE CHARGES - SALARIES (POLITICAL OFFICE HOLDERS)	26,750,220.00	
	<b>SUB-TOTAL</b>	<b>26,750,220.00</b>	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		
210201	ALLOWANCES		
21020101	NON REGULAR ALLOWANCE		
	<b>SUB-TOTAL</b>		
	<b>TOTAL PERSONNEL COST</b>	<b>26,750,220.00</b>	

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD**  
**COST OF EXPENDITURE OF THE COUNCIL**  
**(ADMINISTRATIVE CODE: 011200100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>2202</b>	<b>OVERHEAD COST</b>		
<b>220201</b>	<b>TRAVEL&amp;TRANSPORT-GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRANING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		
22020103	TRAINING		
22020104	OTHERS		
	<b>SUB-TOTAL</b>		
<b>220202</b>	<b>UTILITIES - GENERAL</b>		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
	<b>SUB-TOTAL</b>		
<b>220203</b>	<b>MATERIALS SUPPLIES-GENERAL</b>		
22020301	CONSUMABLES		
22020305	PRINTING OF NON SECURITY DOCUMENT		
22020306	PRINTING OF NON SECURITY DOCUMENT		
	<b>SUB-TOTAL</b>		
220204	MAINTENANCE SERVICES GENERAL		
22020401	MAINTENANCE OF MOTOR VECHICLE TRANSPORT		
22020402	MAINTENANCE OF OFFICE/ FURNITURE		
22020404	MAINTENANCE OF OFFICE/ IT EQUIPMNTS		
22020407	IMPRESTS		
22020409	UPKEEP ALLOWANCE		
	<b>SUB-TOTAL</b>		
220206	OTHER SERVICES - GENERAL		
22020604	SECURITY VOTE (INCLUDING OPERATION)		
	<b>SUB-TOTAL</b>		

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COS**  
**EXPENDITURE OF THE COUNCIL**  
**(ADMINISTRATIVE CODE: 011200100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
220207	CONSULTING & PROFESSIONAL SERVICES		
22020703	LEGAL SERVICES		
	<b>SUB TOTAL</b>		
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT/GENERATOR FUEL COST		
	<b>SUB TOTAL</b>		
220210	MISCELANEOUS EXPENSES GENERAL		
22021001	REFRESHING AND MEALS		
22021002	HONORARIUM & SITTING ALLOWANCE		
22021004	MEDICAL EXPRESS - LOCAL		
22021007	WELFARE PACKAGES		
22021029	OTHER EXPENSES (Upkeep)		
22021033	CONTIGENCIES - OTHER RECURRENT COSTS		
	<b>SUB TOTAL</b>		
	<b>GRAND TOTAL OVERHEAD</b>		

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON CAPITAL EXPENDITURE**  
**TO COUNCIL OF THE LOCAL GOVT. (ADMINISTRATIVE CODE: 011101300100)**

<b>ADMINISTRATION SECTOR</b>			
<b>GENERAL PERSONNEL SERVICE (FUNCTIONAL CODE:011101300100)</b>			
<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		
23010113	PURCHASE OF COMPUTER (LAPTOP)		
23010114	PURCHASE OF COMPUTER PRINTERS		
23010115	PURCHASE OF PHOTOCOPY MACHINE		
23010116	PURCHASE OF TYPEWRITERS		
23010117	PURCHASE OF SHREDDING MACHINES		
23010118	PURCHASE OF SCANNERS		
23010120	PURCHASE OF CANTEEN/KIT EQUIPMENT/UTENCILS		
23010139	PURCHASE OF ROUTERS/S		
23010140	PURCHASE OF UPS/INVERTER		
23010141	PURCHASE OF COMPUTER STORAGE DEVICES		
23010142	PURCHASE OF NETWORKING DEVICES/PEROPHERALS		
23010146	PURCHASE OF OFFICE EQUIP.		
23010102	COMPUTER SOFTWARE ACQUISITION		
23010112	PURCHASE OF OFFICE FUR, AND FITTINGS (Chairs, Tables Safe file cabinet,air conditioner, T.V Set, Fan ,Refrigerator	1,500,000.00	192,400.00
23010105	PURCHASE OF MOTOR VEH.		
23010108	PURCHASE OF BUSES		
	<b>TOTAL</b>	<b>1,500,000.00</b>	<b>192,400.00</b>



**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON PERSONNEL COST (GPFS)**  
**EXPENDITURE ON HEAD OF LOCAL GOVERNMENT ADMINISTRATION (HLGA)**  
**(ADMINISTRATIVE CODE: 0124500100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>2</b>	<b>EXPENDITURE</b>		
21	PERSONNEL COST		
2101	SALARY		
210101	SALARIES AND WAGES		
21010101	SALARY	4,169,553.96	4,936,567.33
	<b>SUB-TOTAL</b>		
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		
210201	ALLOWANCES		
21020101	NON REGULAR ALLOWANCE		
	<b>SUB-TOTAL</b>	<b>4,169,553.96</b>	<b>4,936,567.33</b>
210202	SOCIAL CONTRIBUTION		
21020201	NHIS CONTRIBUTION		
21020202	CONTRIBUTION (EMPLOYERS)		
21020203	GROUP LIFE INSURANCE		
21020204	EMPLOYEE COMPENSATION FUND		
21020205	HOUSING FUND CONTRIBUTION		
	<b>TOTAL</b>		
	<b>TOTAL PERSONNEL COST</b>	<b>4,169,553.96</b>	<b>4,936,567.33</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COSTS OF EXPENDITURE**  
**HEAD OF THE LOCAL GOVERNMENT**  
**(ADMINISTRATIVE CODE: 012500100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>2202</b>	<b>OVERHEAD COST</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT:	500,000.00	60,000.00
22020103	INTERNATIONAL TRAVEL, TRANSPORT, TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
	<b>SUB-TOTAL</b>	<b>500,000.00</b>	<b>60,000.00</b>
<b>220202</b>	<b>UTILITIES - GENERAL</b>		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
	<b>SUB-TOTAL</b>		
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		
22020301	OFFICE STATIONERIES/COMPUT CONSUMABLES	500,000.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF NON SECURITY DOCUMENTS	-	
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	-	
	<b>SUB-TOTAL</b>	<b>500,000.00</b>	
<b>220204</b>	<b>MAINTENANCE SERVICES GENERAL</b>		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP.	1,000,000.00	380,000.00
22020402	MAINTENANCE OF OFFICE/ FURNITURE	50,000.00	14,000.00
22020404	MAINTENANCE OF OFFICE/ EQUIPEMENTS		
22020407	IMPREST	840,000.00	420,000.00
22020408	LEAVE ALLOWANCE	666,694.75	
	<b>SUB-TOTAL</b>	<b>2,506,694.75</b>	<b>796,500.00</b>
<b>220205</b>	<b>TRAINING - GENERAL</b>		
22020501	LOCAL TRAINING		
22020502	INTERNATIONAL TRAINING		
	<b>SUB-TOTAL</b>		

**IBADAN SOUTH EAST LOCAL GOVERNMENT**

**020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COSTS OF EXPENDITURE**

**HEAD OF THE LOCAL GOVERNMENT**

**(ADMINISTRATIVE CODE: 012500100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>2202</b>	<b>OVERHEAD COST</b>		
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	250,000	
22020802	OTHER TRANSPORT EQUIPMENT COST		
22020803	PLANT/GENERATOR FUEL COST	100,000.00	
	SUB TOTAL	350,000.00	
220210	MISCELLANEOUS EXPENSES GENERAL		
22021001	REFRESHMENT AND MEALS		
22021004	MEDICAL EXPENSES - LOCAL		
22021007	WELFARE PACKAGES	150,000.00	30,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
	<b>SUB-TOTAL</b>	<b>150,000.00</b>	<b>30,000</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>4,006,694.75</b>	<b>886,500.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON CAPITAL EXPENDITURE (GPFS)**  
**(ADMINISTRATIVE CODE: 012500100.00)**

<b>ADMINISTRATION SECTOR</b>			
<b>GENERAL PERSONNEL SERVICE (FUNCTIONAL CODE:011101300100)</b>			
<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
23	<b>CAPITAL EXPENDITURE</b>		
23010113	PURCHASE OF COMPUTER (LAPTOP/ DESKTOP)		
23010114	PURCHASE OF COMPUTER PRINTERS		
23010115	PURCHASE OF PHOTOCOPY MACHINE		
23010116	PURCHASE OF TYPEWRITERS		
23010117	PURCHASE OF SHREDDING MACHINES		
23010118	PURCHASE OF SCANNERS		
23010120	PURCHASE OF CANTEEN/KIT. EQUIPMENT/UTENCILS		
23010139	PURCHASE OF ROUTERS/SWICHES		
23010140	PURCHASE OF UPS/INVERTERS		
23010141	PURCHASE OF COMPUTER STORAGE DEVICES		
23010142	PURCHASE OF NETWORKING DEVICES/PEROPHERALS		
23010146	PURCHASE OF OFFICE EQUIP.		
23010102	COMPUTER SOFTWARE ACQUISITION		
23010112	PURCHASE OF OFFICE FUR. AND FITTINGS (Chairs, Tables, cabinet,air conditioner, T.V, Radio Set, Shelf, fans, safe file	750,000.00	
23010105	PURCHASE OF MOTOR VEHICLE		
	<b>TOTAL</b>	<b>750,000.00</b>	

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON REVENUE OF DEPARTMENT OF**  
**GENERAL ADMINISTRATION (ADMINISTRATIVE CODE: 012500100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>1</b>	<b>REVENUE</b>		
<b>12</b>	<b>INDEPENDENT REVENUE</b>		
<b>120204</b>	<b>FEES - GENERAL</b>		
120020418	MARRIAGE/DIVORCE FEES	9,550,000.00	2,664,500.00
120020419	ATTESTATION OF BACHELOR AND SPINSTERHOOD FEES	500,000.00	10,600.00
120020426	COURT SUMMONS FEES	400,000.00	49,459.00
120020444	BURIAL FEES		
120020445	CHANGE OF OWNERSHIP FEES Chieftancy Petition Fees	100,000	
	Certiifcate of Appointment fees		
	<b>SUB-TOTAL</b>	<b>10,550,000.00</b>	<b>2,724,559.00</b>
120205	<b>FINES- GENERAL</b>		
12020501	FINES/ PENALTIES		
12020502	COURT FINES	250,000	5,904.00
	<b>SUB-TOTAL</b>	<b>250,000</b>	<b>5,904.00</b>
120206	<b>SALES - GENERAL</b>		
12020604	SALES OF STORE/SCRAP/ UNSERVICABLES	2,500,000.00	
12020611	PROCEEDS FROM SALES GOVT. VEHICLES	2,000,000.00	993,500
12020626	SALES OF TICKETS		
	<b>SUB-TOTAL</b>	<b>4,500,000.00</b>	<b>993,500</b>
<b>120207</b>	<b>EARNING - GENERAL</b>		
12020705	EARNING FROM THE USE OF GOVERNMENT HALLS	250,000.00	
12020728	EARNINGS FROM AFFIDAVIT OATHS	300,000.00	60,557.00
	<b>SUB-TOTAL</b>	<b>550,000.00</b>	<b>60,557.00</b>
	<b>GRAND TOTAL</b>	<b>15,850,000.00</b>	<b>3,784,520.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT**

**20 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON PERSONNEL COSTS**

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

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>2</b>	<b>EXPENDITURE</b>		
21	PERSONNEL COST		
2101	SALARY		
210101	SALARIES AND WAGES		
21010101	SALARY (STAFF & AD HOC)	109,091,697.00	
21010102	<b>SUB-TOTAL</b>	<b>109,091,697.00</b>	
	OVER TIME PAYMENT	250,000.00	<b>100,335,688.20</b>
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		
210201	ALLOWANCES		
21020101	NON REGULAR ALLOWANCE	10,000,000.00	8,355,000.00
210202	SOCIAL CONTRIBUTION		
21020201	NYHS CONTRIBUTION		
21020202	CONTRIBUTORY PENSION (EMPLOYERS)		
21020203	GROUP LIFE INSURANCE		
21020204	EMPLOYEE COMPENSATION FUND		
21020205	HOUSING FUND CONTRIBUTION		
	<b>SUB-TOTAL</b>	<b>10,250,000.00</b>	<b>8,355,000.00</b>
	<b>TOTAL PERSONNEL COST</b>	<b>119,341,697.00</b>	<b>108,690,688.20</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COS**  
**DEPARTMENT OF GENERAL ADMINISTRATION**  
**(ADMINISTRATIVE CODE: 012500100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>2202</b>	<b>OVERHEAD COST</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000.00	117,000.00
22020103	INTERNATIONAL TRAVEL, TRANSPORT, TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
	<b>SUB-TOTAL</b>	<b>2,500,000.00</b>	<b>117,000.00</b>
<b>220202</b>	<b>UTILITIES - GENERAL</b>		
22020202	TELEPHONE CHARGES	1,000,000.00	351,080.50
22020203	INTERNET ACCESS CHARGES		
	<b>SUB-TOTAL</b>	<b>1,000,000.00</b>	<b>351,080.50</b>
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,500,000.00	2,953,970.50
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	680,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	198,000.00
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES		
	<b>SUB-TOTAL</b>	<b>5,500,000.00</b>	<b>3,831,970.00</b>
<b>220204</b>	<b>MAINTENANCE SERVICES GENERAL</b>		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	250,000.00	
22020402	MAINTENANCE OF OFFICE/ FURNITURE	500,000.00	245,400
22020404	MAINTENANCE OF OFFICE/ EQUIPEMENTS		
22020405	MAINTENANCE OF PLANT/ GENERATOR	100,000.00	
22020407	IMPREST	1,500,000.00	1,249,250.00
22020408	LEAVE ALLOWANCE	898,874,610.00	10,375,011.67
	<b>SUB-TOTAL</b>	<b>11,338,746.46</b>	<b>11,870,561.67</b>
<b>220205</b>	<b>TRAINING - GENERAL</b>		
22020501	LOCAL TRAINING		
22020502	INTERNATIONAL TRAINING		
	<b>SUB-TOTAL</b>		

**IBADAN SOUTH EAST LOCAL GOVERNMENT**

**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COS**

**DEPARTMENT OF GENERAL ADMINISTRATION**

**(ADMINISTRATIVE CODE: 012500100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE GPFS 2020</b>
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>		
22020601	SECURITY SERVICES	4,000,000.00	3,982,000.00
22020602	OFFICE RENT	1,750,000.00	
22020603	RESIDENTIAL RENT	750,000.00	
	<b>SUB-TOTAL</b>	<b>6,500,000.00</b>	<b>3,982,000.00</b>
<b>220207</b>	<b>CONSULTING AND PROFESSIONAL SERVICES - GENERAL</b>		
22020703	LEGAL SERVICES	1,500,000.00	135,000.00
	<b>SUB-TOTAL</b>	<b>1,500,000.00</b>	<b>135,000.00</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	259,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT/GENERATOR FUEL COST	1,650,000.00	310,000.00
	<b>SUB TOTAL</b>	<b>2,650,000.00</b>	<b>569,000.00</b>
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT AND MEALS	7,500,000.00	4,433,000.00
22021004	MEDICAL EXPENSES - LOCAL		
22021006	POSTAGES & COURIERS SERVICES		50,000.00
22021007	WELFARE PACKAGES	4,000,000.00	1,437,600.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		105,000.00
22021020	ELECTION (Logistics support to Fed.&State Agencies NOA,INEC .		
22021021	SPECIAL DAY/CELEBRATION	2,500,000.00	
22021024	PILGRIMAGE AND RELIGION FESTIVAL	3,000,000.00	
22021029	OTHER EXPENSES (NOA, INEC, SUB, SSS, NSCDC etc)		
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	1,000,000.00	1,050,000.00
	<b>SUB-TOTAL</b>	<b>18,000,000.00</b>	<b>7,075,600.00</b>



**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COS**  
**DEPARTMENT OF GENERAL ADMINISTRATION**  
**(ADMINISTRATIVE CODE: 012500100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
2204	GRANTS AND CONTRIBUTION GENERAL		
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS		
22040112	CONTRIBUTION TO MAIN. FOR LG. EXPENSES	20,000	201,000,000.00
22040113	CONTRIBUTION TO ECOLOGICAL FUND		
	<b>SUB-TOTAL</b>		
	<b>GRAND TOTAL</b>	<b>48,988,746.46</b>	<b>31,885,600.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON CAPITAL EXPENDITURE OF**  
**GENERAL ADMINISTRATION (ADMINISTRATIVE CODE: 012500100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE GPFS 2020</b>
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTER (LAPTOP/ DESKTOP)	1,500,000.00	500,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	750,000.00	189,000.00
23010115	PURCHASE OF PHOTOCOPY MACHINE	400,000.00	
23010116	PURCHASE OF TYPEWRITERS		
23010117	PURCHASE OF SHREDDING MACHINES		
23010118	PURCHASE OF SCANNERS		
23010120	PURCHASE OF CANTEEN/KIT EQUIPMENT/UTENCILS		
23010139	PURCHASE OF ROUTERS/SWICHES		
23010140	PURCHASE OF UPS/INVERTER	200,000.00	
23010141	PURCHASE OF COMPUTER STORAGE DEVICES		40,000.00
23010142	PURCHASE OF NETWORKING DEVICES/PEROPHERALS		
23010146	PURCHASE OF OFFICE EQU	1,500,000.00	140,000.00
23010112	PURCHASE OF OFFICE FUR. & FITTINGS(Chairs, Tables, Safe file, cabinet, Air conditioner T.V, Radio Set, Shelf, fans	300,000.00	822,400.00
23010128	PURCHASE OF SECURITY EQUIPMENT		
23010104	PURCHASE OF MOTORCYCLES		
23010105	PURCHASE OF MOTOR VEHICLE		
23010108	PURCHASE OF BUSES		
	<b>SUB-TOTAL</b>		<b>1,551,400.00</b>

**LAW & JUSTICE SECTOR .....(032605100101) ..... FUNCTIONAL CODE JUDICIARY 70330**

	<b>JUDICIARY</b>		
<b>23050115</b>	<b>CUSTOMARY / MAGISTRATE COURT</b>	<b>250,000.00</b>	
	<b>TOTAL</b>	<b>7,500,000.00</b>	

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO (GEO CODE 6303090)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON REVENUE OF DEPARTMENT OF**  
**AGRICULTURE AND NATURAL RESOURCES (ADMINISTRATIVE CODE: 021500100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>1</b>	<b>REVENUE</b>		
<b>12</b>	<b>INDEPENDENT REVENUE</b>		
1202	NON-TAX REVENUE		
120201	LICENCES - GENERAL		
12020126	TRACTOR HIRING SERVICES		
12020123	ANIMAL HEALTH CERTIFICATE LICENCES		
	<b>SUB-TOTAL</b>		
<b>120204</b>	<b>FEES - GENERAL</b>		
120020446	AGRICULTURAL / VETENARY SERVICES FEES		
	<b>SUB-TOTAL</b>		
<b>120206</b>	<b>SALES-GENERAL</b>		
12020608	SALES OF IMPROVED SEED CHEMICAL	400,000.00	
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	3,000,000.00	
12020616	SALES OF HIDES & SKINS AND OTHER PRODUCTS		
12020617	SALES OF POULTRY AND ANIMAL PRODUCTION	5,000,000.00	
12020618	SALES OF FISHERY PRODUCTS	2,500,000.00	
12020620	SALES OF FERTILIZERS		
12020627	SALES OF AGRICULTURAL INPUTS	500,000.00	
12020628	SALES OF TRACTORS AND IMPLEMENTS		
	<b>SUB-TOTAL</b>		
<b>120207</b>	<b>EARNING - GENERAL</b>		
12020708	EARNING FROM AGRICULTURAL PRODUCE		
12020716	EARNINGS FROM PEST CONTROL & PLANT PROTECTION SERVICES		
12020717	EARNING FROM PLANTATION SCHEME		
12020726	EARNING FROM AGRICULTURAL SERVICES		
	<b>SUB-TOTAL</b>		
	<b>GRAND TOTAL</b>		

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO (GEO CODE 63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON PERSONNEL COST OF**  
**DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES.**  
**( ADMINISTRATIVE CODE: 021500100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>2</b>	<b>EXPENDITURE</b>		
21	PERSONNEL COST		
2101	SALARY		
210101	SALARIES AND WAGES		
21010101	SALARY (STAFF & AD HOC)	11,443,301.75	11,183,136.16
	<b>SUB-TOTAL</b>		<b>11,183,136.16</b>
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		
210201	ALLOWANCES		
21020101	NON REGULAR ALLOWANC	1,500,000.00	30,000.00
210202	SOCIAL CONTRIBUTION		
21020201	OYHIS CONTRIBUTION		
21020202	CONTRIBUTION PENSION (EMPLOYERS		
21020204	EMPLOYEE COMPENSATION FUND		
21020205	HOUSING FUND CONTRIBUTION		
	<b>SUB-TOTAL</b>	<b>1,500,000.00</b>	
	<b>TOTAL PERSONNEL COST</b>	<b>12,943,301.00</b>	<b>11,213,136.16</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT,MAPO (GEO CODE 63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COSTS**  
**OF AGRICULTURE AND NATURAL RESOURCES (ADMINISTRATIVE CODE: 021500100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE GPFS 2020</b>
<b>2202</b>	<b>OVERHEAD COST</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT:		
22020103	INTERNATIONAL TRAVEL, TRANSPORT, TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
	<b>SUB-TOTAL</b>		
220203	MATERIALS & SUPPLIES - GENERAL		
22020301	OFFICE STATIONERIES/COMPUT CONSUMABLES	50,000.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF SECURITY DOCUMENTS		
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020310	TEACHING AIDS/INSTRUCTIONS MATERIALS		
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES/ ESSENTIAL COMMODITIES		
	<b>SUB-TOTAL</b>	<b>50,000.00</b>	
220204	MAINTENANCE SERVICES GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		
22020402	MAINTENANCE OF OFFICE/ FURNITURE		
22020404	MAINTENANCE OF OFFICE/IT EQUIPEMENTS		
22020405	MAINTENANCE OF PLANT/ GEN.		
22020406	OTHER MAINTENANCE SERVICES (TRACTOR)		
22020407	IMPREST	960,000.00	370,000.00
22020408	LEAVE ALLOWANCE	1,294,330.10	559,871.00
22020409	MAINTENANCE OF PLANTATION AND PASTURE		
	<b>SUB-TOTAL</b>	<b>2,254,330.18</b>	
220205	TRAINING - GENERAL		
22020501	LOCAL TRAINING		
22020502	INTERNATIONAL TRAINING		
	<b>SUB-TOTAL</b>		<b>929,871.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO (GEO CODE 63030900)**

**20 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COSTS OF AGRICULTURE AND (ADMINISTRATIVE CODE: 021500100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE GPFS 2020</b>
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES GENERAL</b>		
22020807	AGRICULTURAL CONSULTING		
	<b>SUB-TOTAL</b>		
220208	FUEL & LUBRICANTS-GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST (TRACTOR)		
22020803	PLANT/GENERATOR FUEL COST		
	<b>SUB-TOTAL</b>		
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT AND MEALS	100,000.00	24,000.00
22021004	MEDICAL EXPENSES - LOCAL		
22021006	POSTAGES & COURIER SERVICES		
22021007	WELFARE PACKAGES		
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021021	SPECIAL DAY(WORLD ROAD DAY	1,500,000.00	
22021027	DISASTER MANAGEMENT		
22021029	OTHER EXPENSES		
22021030	PUBLIC ENLIGHTENMENT PROG.		
22021032	FAIR FESTIVAL EXPO & SUMMIT		
	<b>SUB-TOTAL</b>	<b>1,600,000.00</b>	
<b>2205</b>	<b>SUBSIDIES GENERAL</b>		
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>		
22050106	AGRICULTURAL INPUTS SUBSIDY		
	<b>SUB-TOTAL</b>		
	<b>GRAND TOTAL OVERHEAD</b>	<b>3,904,330.10</b>	<b>953,871.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON CAPITAL EXPENDITURE OF**  
**AGRICULTURE & NATURAL RESOURCES (ADMINISTRATIVE CODE: 021500100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE GPFS 2020</b>
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTER (LAPTOP/ DESKTOP)	250,000.00	
23010114	PURCHASE OF COMPUTER PRINTERS	700,000.00	
23010115	PURCHASE OF PHOTOCOPY MACHINE		
23010116	PURCHASE OF TYPEWRITERS		
23010117	PURCHASE OF SHREDDING MACHINES		
23010118	PURCHASE OF SCANNERS		
23010120	PURCHASE OF CANTEEN/KITCHEN EQUIPMENT/UTENCILS		
23010139	PURCHASE OF ROUTERS/SWICHES		
23010140	PURCHASE OF UPS/INVERTERS		
23010141	PURCHASE OF COMPUTER STORAGE DEVICES		
23010142	PURCHASE OF NETWORKING DEVICES/PEROPHERALS		
23010146	PURCHASE OF OFFICE EQUIP		
23010102	COMPUTER SOFTWARE ACQUISITION		
23010112	PURCHASE OF OFFICE FURNIT & FITTINGS(Chairs, Tables, Safe file, cabinet, Air conditioner, T.V Radio Set, Shelf, fans, Refrigerator	7,500,000.00	192,400.00
23010104	PURCHASE OF MOTORCYCLES	6,000,000	
23010105	PURCHASE OF MOTOR VEHICLE		
	<b>SUB-TOTAL</b>	<b>1,700,000.00</b>	<b>192,400.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON CAPITAL EXPENDITURE OF**  
**AGRICULTURE & NATURAL RESOURCES (ADMINISTRATIVE CODE: 021500100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
	AGRICULTURE, FORESTRY		
23010127	PURCHASE OF AGRIC. EQUIP /MACHINE (Harrowe Plougher )		
23040101	Tree planting		
	Teak		
	Gmelina		
	Cashew		
23040106	BEAUTIFICATION/ LAND SCAPING		
23040108	PRODUCTION OF FARM SEEDLINGS		
23040109	SPECIAL PROJECTS AND ASSIGNMENTS(Farmers Training and employment OYSAT	2,500,000.00	300,000.00
23040111	Farmers/Youth Training	2,000,000.00	520,000.00
23040112	OYSAI Programme		
23040113	LAND ACCURSION/ PREPARATION	4,000,000.00	2,500,000.00
23040114	COMPENSATION FOR ACQUIRED LAND PROPERTY		
23040115	PROJECTS EXTERNALLY FUNDED		
23040116	MICRO-CREDIT SCHEME		
23040117	FARM DEVELOPMENT (Crops, livestocks, Fisheries)	25,000,000.00	
	Crop Division		
	Livestock Division, Fishery		
23040118	PROCUREMENT OF AGRICULTURAL INPUTS		145,000.00
	<b>TOTAL</b>	<b>2,500,000.00</b>	
	<b>GRAND TOTAL</b>	<b>36,000,000.00</b>	<b>3,465,000.00</b>



**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON REVENUE OF FINANCE AND SUPPLIES**  
**(ADMINISTRATIVE CODE: 021500100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>11</b>	<b>GOVERNMENT SHARE OF</b>		
	<b>FAAC(STATUTORY</b>		
	<b>REVENUE)</b>		
11010101	STATUTORY ALLOCATION	648,750,000.00	718814155.3
11010104	JACC SPECIAL ALLOCATION (SPECIAL FUND) BAIL OUT		199,293,391.76
11010105	RECEIPT SHARE OF 10% STATE GOVERNMENT(IGR)	25,000,000.00	
11010201	SHARE OF VAT	300,000,000.00	715,242,761.86
<b>13</b>	<b>REMBURURSMENT GENERAL</b>	<b>685,000,000.00</b>	<b>1,633,350,308.93</b>
1101030	EXCESS CRUDE	1,500,000.00	
	<b>TOTAL STATUTORY REVENUE</b>	<b>1,800,750,000.00</b>	<b>1,633,350,308.93</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON INTERNALLY GENERATED REVENUE OF DEI**  
**FINANCE AND SUPPLIES (ADMINISTRATIVE CODE: 022000100100)**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEM</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>12</b>	<b>INDEPENDENT REVENUE</b>		
<b>1201</b>	<b>TAX REVENUE</b>		
<b>120101</b>	<b>PERSONAL TAXES</b>		
12010102	COMMUNITY DEVELOPMENT/ POLL TAX	50,000.00	22,400.00
12010101	DEVELOPMENT COMMUNITY/ ROLL TAX	3,500,000.00	2,200.00
12010104	STAMP DUTY		
12010105	POLL BETTINGS TAX	100,000.00	
12010106	DEVELOPMENT TAX/LEVIES	50,000.00	2,500.00
12010107	CAPITAL GAIN TAX		
12010108	LIVESTOCK TAX		
12010109	OTHER SERVICE TAX	2,500,000.00	
	<b>TOTAL PERSONAL TAXES</b>	<b>6,200,000.00</b>	<b>27,100.00</b>
<b>1202</b>	<b>NON- TAX REVENUE</b>		
<b>120201</b>	<b>LICENCES GENERAL</b>		
12020102	GOLDSMITHS & GOLD DEALER		
12020105	RADIO TELEVISION/LICENCES	5,000,000.00	720,870.00
12020107	BOATS CANOE (SMALL CRAFT) LICENCES		
12020111	BAKE HOUSE LINCENES	300,000.00	8,500.00
12020112	BICYCLES LICESE &HIRE PERMIT		
12020113	BLOCK BRICK MAKING ETC LICENCE	100,000.00	
12020114	CART/TRUCK LINCENSES	100,000.00	
	<b>TOTAL</b>	<b>5,500,000.00</b>	<b>729,370.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON REVENUE OF DEPARTMENT OF**  
**FINANCE AND SUPPLIES (ADMINISTRATIVE CODE: 022000100100)**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEM</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
	<b>SUB -TOTAL (LICENCE GENERAL B /F</b>	<b>4,500,000.00</b>	<b>729,370.00</b>
12020115	DANE GUN	50,000.00	
12020116	CASTLE DEALER LICENCES	250,000.00	
12020117	DRIED FISH AND MEAT LICENCE	50,000.00	
12020118	PET (DOG) LICENSE	50,000.00	
12020119	FISHING PERMITS		
12020120	HAWKER'S/ SQUARTER PERMITS	600,000.00	495,980.00
12020121	HUNTING PERMITS		
12020122	PRODUCE BUYING LICENCES		
12020124	ABBAROIR/ SLAUGHTER LICENCES	500,000.00	
12020125	RENEWAL OF FISHER'S LICENCES		
12020128	CINEMATOGRAPH LICENCES	100,000	
12020131	LIOUOR LICENCES	1,500,000.00	245,000.00
12020132	MOTORCYCLE TRICYCLE LICENCES	2,000,000.00	330,500.00
12020137	TRADE PERMIT LICENCES(ARTISAND)	3,000,000.00	1,199,450.00
12020137	REGISTRATION OF HOTEL RESTAURANTS ETC		9,100.00
12020138	FORESTRY/ TIMER LICENCE (HAWKING)	750,000	61,500.00
12020140	LOTTERY PERMIT		
12020141	SAWMILL LICENCE		
12020150	COLD ROOM LICENCE	100,000.00	
12020156	OTHER (HAULAGE QUARRY)		13,000.00
	<b>TOTAL LICENCE</b>	<b>14,450,000.00</b>	<b>3,083,900.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON REVENUE OF DEPARTMENT OF**  
**FINANCE AND SUPPLIES (ADMINISTRATIVE CODE: 022000100100)**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEM</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>120204</b>	<b>FEES-GENERAL</b>		
12020204	TRADE UNION FEES		
12020417	CONTRACTOR REGISTRATION FEES	500,000.00	300,000.00
12020419	ATTESTATION BACHLORHOOD AND SPINSTERHOOD		
12020425	DISINFECTION OF PRODUCE FEES		
12020427	TENDER FEES	200,000.00	150,000.00
12020442	ASSOCIATION FEES		
12020443	BIRTH & DEATH REGISTRATION FEES	1,500,000.00	464,100.00
12020444	BURIAL FEES		
12020448	DEVELOPMENT LEVIES	250,000.00	113,400.00
12020449	BUSINESS/TRADE OPERATING FEES	500,000.00	157,150.00
12020450	INSPECTION FEES		
12020451	TIMBER AND FOREST FEES		
12020454	PARKING FEES	3,000,000.00	98,000.00
12020456	SCHOOL TUITION/REGISTRATION /EXAM FEES. OTHERS		
12020457	AFFLIATION CHARGES		
12020462	PUBLICATION FEES		
12020463	HOSPITAL SERVICE REG. FEES		
12020464	HOSPITAL SERVICES CHARGES		
12020474	SPORTS/RECREATIONAL FACILITIES FEES	50,000.00	
12020478	WORKSHOP FEES		
12020491	MOTOR PARK FEES	5,000,000.00	316,000.00
12020492	SQUATER FEES	500,000.00	
12020494	IDENTIFICATION AND DATA FEES.		
	<b>TOTAL FEES</b>	<b>11,500,000.00</b>	<b>1,623,650.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON REVENUE OF DEPARTMENT OF**  
**FINANCE AND SUPPLIES (ADMINISTRATIVE CODE: 022000100100)**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEM</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>20206</b>	<b>SALE - GENERAL</b>		
12020604	SALE OF STORES/SCRAPS/ UNSERVICABLE ITEMS		
12020607	SALES OF CONSULTANCY REGISTRATION FORMS		
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	5,000,000	173,000.00
12020611	PROCEEDS FROM SALES OF GOVERNMENT VEHICLES	2,000,000	135,000.00
12020615	SALE OF UNIFORMS		
12020616	SALE OF FORMS		
12020619	SALE OF FLAGS/ PORTRAITS		
12020621	SALE OF GOVT. PARA (FLAGS, PORTRAITS, ARTWORK ETC)		
	<b>TOTAL SALES</b>	<b>7,000,000</b>	<b>308,000.00</b>
<b>120207</b>	<b>EARNINGS - GENERAL</b>		
12020701	EARNINGS FROM CONSULTANCY SERVICES		
12020704	EARNING FROM THE USE OF GOVERNMENT VEHICLES		
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES		20,000.00
12020719	EARNING FROM PARKS & GARDENS		
12020720	EARNING FROM GUEST HOUSES		
12020733	EARNING FROM PPP		
	<b>SUB-TOTAL EARNINGS</b>		<b>20,000.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON REVENUE OF DEPARTMENT OF**  
**FINANCE AND SUPPLIES (ADMINISTRATIVE CODE: 022000100100)**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEM</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>120211</b>	<b>INVESTMENT INCOME</b>		
120201101	OPERATION SURPLUS		
120201102	DIVIDEND RECEIVED	3,000,000.00	
12021103	OTHER INVESTMENT INCOME		
	<b>SUB-TOTAL INVESTMENT INCOME</b>	<b>3,000,000.00</b>	
120212	INTREST EARNED		
12021201	MOTOR VECHILE ADVANCE (INTREST)	5,000,000	
12021202	BICYCLE ADVAN (INTREST)		
12021203	REFURBISHING LOAN (INTREST)		
12021204	FURNITURE LOAN		
12021207	INTREST LOANS TO LGAS		
12021210	BANK INTREST (FIXED DEPOSIT ON STABILIZATION A/C	7,500,000.00	
12021212	INTEREST ON TREASURY BILL AND FIXED DEPOSIT		
	<b>SUB-TOTAL INTEREST EARNED</b>	<b>12,500,000.00</b>	
	<b>TOTAL INDEPENDENT REVENUE</b>		
120213	REIMBURSEMENT GENERAL		
13	AIDS AND GRANTS		
130301	DOMESTIC AID		
12010201	FOREIGN AID		
13020301	DOMESTIC GRANTS		
13020303	ENDOWMENT INCOME		
13020303	GRANTS &SUBVENTIONS FROM STATE GOVERNMENT CURRENT		
13020304	GRANTS &SUBVENTIONS FROM STATE GOVT.CAPITAL		
13020305	GRANTS &SUBVENTIONS FROM FEDERAL GOVT.CURRENT		
13020306	GRANTS &SUBVENTIONS FROM FEDERAL GOVT.CAPITAL		
13020401	FOREIGN GRANT		
	<b>TOTAL AIDS AND GRANTS</b>		

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON REVENUE OF DEPARTMENT OF**  
**FINANCE AND SUPPLIES (ADMINISTRATIVE CODE: 022000100100)**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEM</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>140202</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>		
14020201	OTHER CAPITAL RECEIPTS TO CDF		
14020202	PROCEEDS FROM SALE OF FIXED ASSETS		
14020203	PROCEEDS FROM SALE OF INVESTMENT PROPERTY		
14020204	PROCEEDS FROM SALES OF ASSETS		
	TOTAL CAPITAL RECEIPTS		
	TOTAL REVENUE		
14050101	GAIN ON DISPOSAL OF ASSET-PPEP ROPEY (PLANT&EQUIP)		
	<b>SUB-TOTAL</b>		
14050101	GAIN ON DISPOSAL OF ASSET-PPE		
14050210	GAIN ON DISPOSAL OF ASSET-INVESTMENT PROPERTY		
14050301	GAIN ON DISPOSAL OF ASSETINTANGIBLE		
14060101	MINORITY INTREST SHARE OF SURPLUS		
14070101	EXTRAODINARY ITEM		
14070102	UNSPECIFIED REVENUE		
14070103	RECOVERIES (Stole& Other Funds)		3,934,190.46
14070104	DONATION		
14070105	FINANCIAL ASSISTANCE		
14070106	SPONSORSHIP		
	<b>TOTAL OTHER REVENUE</b>		<b>6,198,900.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO (GEO CODE 63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON PERSONNEL COST OF**  
**DEPARTMENT OF FINANCE AND SUPPLIES**  
**( ADMINISTRATIVE CODE: 022000100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE GPFS 2020</b>
<b>2</b>	<b>EXPENDITURE</b>		
21	PERSONNEL COST		
2101	SALARY		
210101	SALARIES AND WAGES		
21010101	SALARY (STAFF & AD HOC)	82,330,491.12	87,190,572.05
2102	OVERTIME PAYEMENT		
	<b>TOTAL</b>	<b>82,330,491.12</b>	
<b>210201</b>	<b>ALLOWANCES</b>		
21020101	NON REGULAR ALLOWANCE		
210202	SOCIAL CONTRIBUTION		
21020201	OYHIS CONTRIBUTION		
21020202	CONTRIBUTION PENSION (EMPLOYERS) ARRERS		31,071,271.59
21020204	EMPLOYEE COMPENSATION FUND		
21020205	HOUSING FUND CONTRIBUTION		
	<b>SUB-TOTAL</b>		
2103	SOCIAL BENEFIT		
210103	SOCIAL BENEFITS	120,000,000.00	
21030102	PENSION		
	<b>SUB-TOTAL</b>	<b>120,000,000.00</b>	
	<b>TOTAL PERSONNEL COST</b>	<b>202,330,491.12</b>	<b>118,261,834.64</b>



**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO (GEO CODE 63030900)  
2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COSTS  
OF FINANCE & SUPPLIES (ADMINISTRATIVE CODE: 022000100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>2202</b>	<b>OVERHEAD COST</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		90,000.00
22020102	LOCAL TRAVEL & TRANSPORT:OTHERS		
22020103	INTERNATIONAL TRAVEL, TRANSPORT, TRAINING		
22020104	INTERNATIONAL TRAVEL, TRANSPORT, OTHERS		
	<b>SUS-TOTAL</b>		<b>90,000.00</b>
<b>220202</b>	<b>UTILITIES- GENERAL</b>		
<b>22020201</b>	<b>ELECRICITY CHARGE</b>		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
	<b>SUB-TOTAL</b>		
<b>220204</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000.00	911,650.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,500,000.00	1,331,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	912,000.00
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES		
22020312	PRODN. PUBLICATION AND CIRCULATION OF ANNUAL FIN.STMT GENERAL PURPOSE OF FINANCIAL ST.	1,000,000.00	797,500.00
22020313	PRODUCTION OF REPORT OF PUBLIC ACCTS COMMITEE (PAC)		
	<b>SUB-TOTAL</b>	<b>4,500,000.00</b>	<b>3,952,450.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, (GEO CODE.....63030900)**

**20 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COSTS**

**EXPENDITURE OF DEPARTMENT OF FINANCE & SUPPLIES**

**(ADMINISTRATIVE CODE: 022000100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>220204</b>	<b>MAINTENANCE SERVICE-GENERAL</b>		
22020401	MAINT. OF MOTOR VEHICLE/ SPORT EQUIPMENT		
22020402	MAINT. OF OFFICE FURNITURE	100,000.00	167,700.00
22020402	MAINT. OF OFFICE BUILDING/ RESIDENTIAL QUARTERS		
22020404	MAINT. OF OFFICE/IT EQUIP.		114,000.00
22020405	MAINT. OF PLANT/GENERATOR	100,000.00	74,000.00
220204070	IMPRESTS	1,920,000.00	915,000.00
22020408	LEAVE ALLOWANCE	7,394,467.60	10,669,918.00
	<b>SUB-TOTAL</b>	<b>9,514,462.64</b>	<b>11,940,618.00</b>
<b>220205</b>	<b>TRAINING-GENERAL</b>		
22020501	LOCAL TRAINING		100,000.00
22020502	INTERNATIONAL TRAINING		
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING FUND		
	<b>SUB TOTAL</b>		<b>100,000.00</b>
220206	OTHER SERVICES-GENERAL		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
	<b>SUB-TOTAL</b>		
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES-GENERAL</b>		
22020901	FINANCIAL CONSULTING		
22020709	AUDITING OF ACCOUNTS	4,000,000.00	73,000.00
	<b>SUB-TOTAL</b>	<b>4,000,000.00</b>	<b>75,000.00</b>
220208	FUEL & LUBRICANTS GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
	PLANT/GENERATOR FUEL COST	100,000.00	63,000.00
	<b>SUB-TOTAL</b>	<b>100,000.00</b>	<b>63,000.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO HILL**  
**20 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COS**  
**EXPENDITURE OF DEPARTMENT OF FINANCE & SUPPLIES**  
**(ADMINISTRATIVE CODE: 022000100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE GPFS 2020</b>
<b>220209</b>	<b>FINANCIAL CHARGES-GENERAL</b>		
22020901	BANK CHARGES(Other than Interest)	1,200,000.00	904,376.55
22020902	INSURANCE PREMIUM	500,000.00	
22020904	OTHER CRF BANK CHARGES		
22020908	DOMESTIC INTEREST/DISCOUNT SHORT TERM BORROWING		
	<b>SUB-TOTAL</b>	<b>1,200,000.00</b>	<b>904,376.55</b>
<b>220210</b>	<b>MISCELLANEOUSLY EXPENSES GENERAL</b>		
22021001	REFRESHMENT AND MEALS	1,000,000.00	962,000.00
22021004	MEDICAL EXPENSES LOCAL		
22021007	WELFARE PACKAGES	3,000,000.00	1,545,000.00
2202129	OTHER EXPENSES		
22021030	PUBLIC ENLIGHTMENT GROGRAMME		
	<b>SUB-TOTAL</b>	<b>4,000,000.00</b>	<b>2,807,000.00</b>
2203	STAFF LOANS AND ADVANCES		
22030103	REFURBISHING LOANS		
31060101	PERSONAL ADVANCE		
12021006	REFUNDS(DEPOSIT&ADVANCE)		
	TOTAL STAFF LOANS&ADVANCES		
2204	GRANTS & CONTRIBUTION		
22040111	CONTRIBUTION OF TRADITIONAL		
22040112	COUNCIL CONTRIBUTION/MIN FOR LG/BUREAU FOR ADMIN EXPENSES		
	<b>SUB-TOTAL</b>		
22050108	RELIGION PILGRIMAGE		
	<b>SUB-TOTAL</b>		
220801	TRANSFER PAYMENT TO LCDA		2,499,578.00
22080101	TRANSFER PAYMENT TO UNEMPLOYED TEACHERS PENTION REN.		
22080102	PENSION BOARD	508,500,000	715,242,751.86
	TOTAL TRANSFER PAYMENT		
42010101	STABILILATION FUND		
	<b>GRAND TOTAL OVERHEAD</b>		<b>733,632,324.41</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON CAPITAL EXPENDITURE**  
**OF FINANCE AND SUPPLIES (ADMINISTRATIVE CODE: 022000100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE GPFS 2020</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		
23010113	PURCHASE OF COMPUTERS	750,000.00	250,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	150,000.00	
23010115	PURCHASE OF PHOTOCOPY MACHINE		
23010116	PURCHASE OF TYPEWRITERS		
23010117	PURCHASE OF SHREDDING MACHINES		
23010118	PURCHASE OF SCANNERS		
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIP./UTENCILS		
23010139	PURCHASE OF ROUTERS/ SWICHES		
23010140	PURCHASE OF UPS/INVERTERS	100,000.00	
23010141	PURCHASE OF COMPUTER STORAGE DEVICES		
23010142	PURCHASE OF NETWORKING DEVICES/PEROPHERALS		
23010146	PURCHASE OF OFFICE EQUIP	200,000.00	
23010102	COMPUTER SOFTWARE ACQUISITION		
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS (Chairs,Tables, Safe file, cabinet,air conditioner T.V. Set, Fan, refrigerator	1,500,000.00	402,400
23010104	PURCHASE OF MOTOR CYCLES		
23010105	PURCHASE OF MOTOR VEHICLE		
23010108	PURCHASE OF BUSES		
	<b>SUB-TOTAL</b>	<b>2,700,000.00</b>	<b>652,400.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT**

**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON CAPITAL EXPENDITURE  
OF FINANCE AND SUPPLIES (ADMINISTRATIVE CODE: 022000100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE GPFS 2020</b>
	<b>FINANCIAL AND FISCAL AFFAIRS</b>		
	<b>INVESTMENTS</b>		
23050120	ACQUISITION SHARES		
31090101	LOCAL INVESTMENTS QUOTED COMPANIES		
31090103	INVESTING TREASURY BILLS OF (ITBS)		
31090104	INVEST INT/BILLS OF OTHER GOVT.		
31090105	INVESTMENT IN TREASURY BONDS		
31090106	INVESTMENT IN DERNISTIVES		
31090107	INVESTMENT IN PUBLIC CORPORATIONS		
31090201	FOREIGN INVESTMENTS QUOTED COMPANY		
31090202	FOREIGN INVESTMENTS NON QUOTED COMPANY		
	<b>TOTAL</b>	-	

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE OF FINANCE AND SUPPLIES**  
**(ADMINISTRATIVE CODE - 022000100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>ACTUAL PROPOSED</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>4</b>	<b>LIABILITIES</b>		
41	CURRENT LIABILITIES		
4104	DEPOSITS		
4101010	CONTRACT RETENTION FEES		
41010102	ACCRUED DEPOSITS		
41010103	CAUTION FEES		
41010104	UNDISBURSED SCHOLARSHIPS		
41010107	OTHER DEPOSITS		
	<b>SUB-TOTAL</b>		
403	UNREMITTED DEDUCTIONS		
41030101	UNREMITTED PAYE		
41030102	UNREMITTED WITHHOLDING TAX		
41030103	UNREMITTED VALUE ADDED SCHEME		
41030201	UNREMITTED NATIONAL HEALTH INSURANCE SCHEME		
41030202	UNREMITTED CONTRIBUTORY PENSION SCHEME		
41030203	UNREMITTED NATIONAL DUE		
41030204	UNREMITTED NULGE LOCAL		
41030203	UNREMITTED NUP		
41030203	REMITTED CHPAN		
41030204	UNREMITTED HOUSING REVOLVING FUNDS DEDUCTIONS		
41030205	UNREMITTED CO-OPERATIVE SOCIETY		
41030205	UNREMITTED CO-OPERATIVE SOCIETY		
41030205	UNREMITTED CO-OPERATIVE SOCIETY		

**IBADAN SOUTH EAST LOCAL GOVERNMENT**

**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON REVENUE OF DEPARTMENT OF BUDGET,  
PLANNING, RESEARCH AND STATISTICS (ADMINISTRATIVE CODE: 022000300100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>1</b>	<b>REVENUE</b>		
12	INDEPENDENT REVENUE		
1202	EARNINGS-GENERAL		
120207	EARNINGS-GENERAL		
12020714	EARNINGSS FROM ICT SERVICES	600,000.00	
	<b>TOTAL</b>	<b>600,000.00</b>	

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO (GEO CODE 63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON PERSONNEL COST OF DEPARTMENT OF BUI**  
**PLANNING, RESOURCES AND STATISTICS**  
**( ADMINISTRATIVE CODE: 022000300100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>2</b>	<b>EXPENDITURE</b>		
21	PERSONNEL COST		
2101	SALARY		
210101	SALARIES AND WAGES		
21010101	SALARY (STAFF & AD HOC)	8,804,113.84	6,332,105.44
2101010	OVERTIME PAYEMENT		
	<b>TOTAL</b>	<b>8,804,113.84</b>	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		
210201	ALLOWANCES		
21020101	NON REGULAR ALLOWANCE		
210202	SOCIAL CONTRIBUTION		
21020201	OYHIS CONTRIBUTION		
21020202	CONTRIBUTION PENSION (EMPLOYERS)		
21020203	GROUP LIFE INSURANCE		
21020204	EMPLOYEE COMPENSATION FUND		
21020205	HOUSING FUND CONTRIBUTION		
	<b>SUB-TOTAL</b>		
	<b>TOTAL PERSONNEL COST</b>	<b>8,804,113.84</b>	<b>6,332,105.44</b>



**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO (GEO CODE 63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COSTS**  
**OF BUDGET, PLANNING, RESEARCH AND STATISTICS (ADMINISTRATIVE CODE: 022000300100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE GPFS 2020</b>
<b>2202</b>	<b>OVERHEAD COST</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	250,000.00	75,000.00
22020103	INTERNATIONAL TRAVEL, TRANSPORT, TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		40,000.00
	<b>SUB-TOTAL</b>	<b>250,000.00</b>	<b>115,000.00</b>
<b>220202</b>	<b>UTILITIES - GENERAL</b>		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
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	250,000.00	38,200.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	300,000.00	135,000.00
22020306	PRINTING OF SECURITY DOC.	500,000.00	550,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES		
22020310	TEACHING AIDS/INSTRUCTIONS MATERIALS		
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES/ ESSENTIAL COMMODITIES		
	<b>SUB-TOTAL</b>	<b>1,050,000.00</b>	<b>723,200.00</b>
<b>220204</b>	<b>MAINTENANCE SERVICES GEN.</b>		
<b>22020401</b>	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP.		
<b>22020402</b>	MAINTENANCE OF OFFICE/ FURNITURE	50,000.00	
<b>22020404</b>	MAINTENANCE OF OFFICE/IT EQUIPEMENTS	5,000,000.00	93,500.00
<b>22020405</b>	MAINTENANCE OF PLANT/ GEN	60,000.00	
<b>22020407</b>	IMPREST	600,000.00	292,500.00
<b>22020408</b>	LEAVE ALLOWANCE	921,727.45	506,244.00
	<b>SUB-TOTAL</b>	<b>6,631,727.36</b>	<b>892,244.00</b>
<b>220205</b>	<b>TRAINING - GENERAL</b>		
<b>22020501</b>	LOCAL TRAINING		
<b>22020502</b>	INTERNATIONAL TRAINING		
	<b>SUB-TOTAL</b>		

**IBADAN SOUTH EAST LOCAL GOVERNMENT**

**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COST OF DEPT OF BUDGET,  
PLANNING, RESEARCH AND STATISTICS  
(ADMINISTRATIVE CODE: 022000300100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
220207	CONSULTING & PROFESSIONAL SERVICES		
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00 1,000,000	
	<b>SUB TOTAL</b>		
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT/GENERATOR FUEL COST	100,000.00	
	<b>SUB TOTAL</b>	<b>100,000.00</b>	
<b>220210</b>	<b>MISCELANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHING AND MEALS	750,000.00	100,000.00
22021004	MEDICAL EXPRESS - LOCAL		
22021007	WELEFARE PACKAGES	500,000.00	479,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021014	ANNUAL BUDGET EXPENSES ADMINISTRATION	1,000,000.00	798,000.00
22021022	PLANNING MONITORING AND EVALUATION	1,000,000.00	
22021023	RESEARCH & DOCUMENTATION	1,000,000.00	250,000.00
22021029	OTHER EXPENSES (Upkeep)		
22021031	CONDUCT OF SURVEY	1,000,000.00	
22021033	CONTIGENCIES - OTHER RECURRENT COSTS		
	<b>SUB TOTAL</b>	<b>5,250,000.00</b>	<b>1,627,000.00</b>
	<b>GRAND TOTAL OVERHEAD</b>	<b>14,331,727.45</b>	<b>3,357,444.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON CAPITAL EXPENDITURE**  
**BUDGET, PLANNING, RESEARCH AND STATISTICS (ADMINISTRATIVE CODE: 02200300100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTER (LAPTOP/ DESKTOP)	1,000,000.00	250,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	350,000.00	
23010115	PURCHASE OF PHOTOCOPY MACHINE		
23010117	PURCHASE OF SHREDDING MACHINES		
23010118	PURCHASE OF SCANNERS		
23010120	PURCHASE OF CANTEEN/KITCHEN EQUIPMENT/UTENCILS		
23010139	PURCHASE OF ROUTERS/SWICHES		
23010140	PURCHASE OF UPS/INVERTERS	180,000.00	
23010141	PURCHASE OF COMPUTER STORAGE DEVICES		
23010142	PURCHASE OF NETWORKING DEVICES/PERIPHERALS		
23010146	PURCHASE OF OFFICE EQU	5,000,000.00	
23010102	COMPUTER SOFTWARE ACQUISITION		
23010112	PURCHASE OF OFFICE FUR. & FITTINGS(Chairs,Tables,Safe file,cabinet,Air conditioner, T.V Radio Set, Shelf, fans, Refrigerator	1,500,000.00	194,400.00
23010104	PURCHASE OF MOTORCYCLES		
23010105	PURCHASE OF MOTOR VEHICLE		
	<b>SUB-TOTAL</b>	<b>8,030,000.00</b>	<b>444,400.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**

**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON CAPITAL EXPENDITURE OF DEPT OF BUDGET PLANNING (ADMINISTRATIVE CODE: 022000100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
	<b>CAPITAL EXPENDITURE</b>		
23050101	RESEARCH AND DEV.- RECURRENT (R&D)		
23050112	COUNTER PART FUNDING		

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON REVENUE OF DEPARTMENT OF**  
**WORKS AND HOUSING (ADMINISTRATIVE CODE: 023400100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
12001	LICENCES - GENERAL		
12020127	BOREHOLE DRILLING		
	<b>SUB-TOTAL</b>		
<b>120204</b>	<b>FEES - GENERAL</b>		
12020436	BILL BOARD/ADVERT FEES		
12020437	DEED PREPARATION/REGI-STRATION FEES	500,000	92,000
12020438	SURVEY PLANING/BUILD. FEES		
12020445	CHANGE OF OWNERSHIP		
12012044	LAND USE FEES	13,800,000.00	
12020453	APPLICATION FEES	1,000,000.00	
12020459	RIGHT OF OCCUPACY		
12020460	BUILDING PLAN APPROVAL		
12020461	TITLE TRANSFER FEES	250,000.00	200,000
12020481	PLOT ALLO. & LAYOUT FEES		
12020490	TENAMENT RATE		
12020493	STREET NAMING FEES	750,000.00	40,000.00
	<b>SUB-TOTAL FEES</b>	<b>16,300,000.00</b>	<b>332,000.00</b>
120206	SALES-GENERAL		
12020614	PROCEED FROM SALES OF GOVT BUILDINGS		
12020617	SALE OF PLAN PHOTOSTART PRINTING / MAP		
12020620	SALE OF OTHER GOVT. PROP.		
	<b>SUB TOTAL SALES</b>		
120207	EARNING -GENERAL		
12020703	EARNING FROM HIRE OF PLANTS & EQUIP.	2,000,000.00	3,725,000.00
12020727	EARNING FROM ADVERT AND RIGHT		
12020729	EARNING FROM BUZ. COMPLEX		
1202731	PROC. FRM TEN. RATE FR ST.GOV.		
12020732	EARNINGS FROM DILLING OF BOREHOLES	2,000,000.00	
	<b>SUB-TOTAL EARNING</b>	<b>4,000,000</b>	<b>3,725,000.00</b>
	RENT ON LAND & OTHER GEN.		
12020801	RENT ON GOVT. QUARTERS		
12020802	RENT ON GOVT. OFFICES		
12020803	RENT ON GOVT. BUILDING		
12020804	RENT ON CONFERENCE CENTER		
12020806	RENT OF SHOP	10,000,000.00	4,392,900.00
	<b>TOTAL RENT OF GOVT. BUILD.</b>	<b>10,000,000.00</b>	<b>4,392,900.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON REVENUE OF DEPT OF WORK**  
**AND HOUSING (ADMINISTRATIVE CODE: 023400100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>120209</b>	<b>RENT ON LAND &amp; OTHER GENERAL</b>		
12020901	RENT ON GOVT. LAND		
12020903	RENTS & PREMIUM ON THE ALLOCATION	7,500,000.00	
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME		87,510.00
12020905	LEASE RENTAL	4,000,000.00	
12020906	RENTS ON GOVERNMENT PROPERTIES	1,000,000	300,000.00
	<b>SUB-TOTAL RENT ON LAND</b>	<b>12,500,000.00</b>	<b>387,610.00</b>
	<b>GRAND TOTAL REVENUE</b>	<b>42,800,000.00</b>	<b>8,837,410.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO (GEO CODE 63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON PERSONNEL COST OF**  
**DEPARTMENT OF WORKS & HOUSING**  
**( ADMINISTRATIVE CODE: 023400100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE GPFS 2020</b>
<b>2</b>	<b>EXPENDITURE</b>		
21	PERSONNEL COST		
2101	SALARY		
210101	SALARIES AND WAGES		
21010101	SALARY (STAFF)	40,304,460.00	32,216,559.56
	<b>SUB-TOTAL</b>		
2102	ALLOWANCES & SOCIAL CONTRIBUTION		
210201	ALLOWANCES		
21020101	NON REGULAR ALLOWANCE		
	<b>SUB-TOTAL</b>		<b>32,216,559.56</b>
210202	SOCIAL CONTRIBUTIONS		
21020201	CONTRIBUTION ON PENSION (EMPLOYERS)		
21020203	GROUP LIFE INSURANCE		
21020204	EMPLOYEE COMPENSATION FUND		
21020205	HOUSING FUND CONTRIBUTION		
	<b>SUB-TOTAL</b>		
<b>2103</b>	<b>TOTAL PERSONNER COST</b>	<b>40,304,460.00</b>	<b>32,216,559.56</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO (GEO CODE 63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COSTS**  
**DEPARTMENT OF WORKS AND HOUSING....(ADMINISTRATIVE CODE: 022000300100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>2202</b>	<b>OVERHEAD COST</b>		
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	
22020103	INTERNATIONAL TRAVEL, TRANSPORT, TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
	<b>SUB-TOTAL</b>	<b>500,000.00</b>	
<b>220202</b>	<b>UTILITIES - GENERAL</b>		
<b>22020201</b>	ELECTRICITY CHARGES		
	<b>SUB-TOTAL</b>		
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES-GENERAL</b>		
<b>22020301</b>	OFFICE STATIONERIES/COMP. CONSUMABLES	100,000.00	
<b>22020305</b>	PRINT.OF NON SECURITY DOCU	100,000.00	25,000.00
<b>22020306</b>	PRINTING OF SECURITY DOC.		
	<b>SUB-TOTAL</b>		<b>25,000.00</b>
<b>220204</b>	<b>MAINTENANCE SERVICES GEN.</b>		
<b>22020401</b>	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP.	1,500,000.00	234,000.00
<b>22020402</b>	MAINTENANCE OF OFFICE/FUR.	50,000.00	
<b>22020403</b>	MAINTENANCE OF OFFICE BUILD. RESIDENTIAL QTR.	100,000,000.00	4,509,425.00
<b>22020404</b>	MAINT. OF OFFICE/IT EQUIP.		
<b>22020405</b>	MAINTENANCE OF PLANT/ GEN.		
<b>22020406</b>	OTHER MAINT. SERVICES	7,500,000.00	6,203,487.64
<b>22020407</b>	IMPREST	1,000,000.00	732,500.00
<b>22020408</b>	LEAVE ALLOWANCE	4,194,094.58	<b>3,379,845.00</b>
<b>22020410</b>	<b>MAINTENANCE OF STREET LIGHTINGS</b>		
<b>22020412</b>	MAINTENANCE OF MARKETS PL		
<b>22020413</b>	MINOR ROAD MAINTENANCE	<b>5,000,000.00</b>	<b>1,738,085</b>
<b>22020414</b>	MAINTENANCE OF RISING AND DISTRIBUTION MAINS.		
<b>22020417</b>	MAINT. OF PUBLIC SCHOOL		
<b>22020419</b>	MAIINT. OF BOREHOLE SCHEME	<b>5,000,000.00</b>	
<b>22020420</b>	MAINT. OF GOVT. CHAPEL & MOSQUE	<b>34,244,094.58</b>	<b>16,797,342.64</b>
	<b>SUB-TOTAL</b>		



**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO (GEO CODE 63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COSTS**  
**DEPARTMENT OF WORKS AND HOUSING....(ADMINISTRATIVE CODE: 0234001001001**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>22025</b>	<b>TRAINING - GENERAL</b>		
220202501	LOCAL TRAINING		
220202502	INTERNATIONAL TRAINING		
	<b>SUB-TOTAL</b>		
<b>220206</b>	<b>OTHER SERVICES GENERAL</b>		
22020601	OFFICE RENT		
22020603	RESIDENTIAL RENT		
22020605	LAND USE CHARGES		
	<b>SUB-TOTAL</b>		
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES GENERAL</b>		
22020701	ENGINEERING SERVICES		
22020705	ARCHITECTURAL SERVICES		
22020706	SURVEYING SERVICES	1,500,000.00	
	<b>SUB-TOTAL</b>	<b>1,500,000.00</b>	
<b>220208</b>	<b>FUEL &amp; LUBRICANTS-GENERAL</b>		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	150,000.00	
22020803	PLANT/GENERATOR FUEL COST		
	<b>SUB-TOTAL</b>	<b>150,000.00</b>	
<b>2202010</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT AND MEALS	200,000.00	
22021004	MEDICAL EXPENSES - LOCAL		
22021007	WELFARE PACKAGES	150,000.00	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	OTHER EXPENSES (CUTTING OF ROAD SIDE BUSHES)		
22021033	CONTING.- OTHER RECUR. CT		
	<b>SUB-TOTAL</b>	<b>350,000.00</b>	
	<b>GROUND TOTAL OVERHEAD</b>	<b>36,944,094.00</b>	<b>16,822,342.64</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE OF CAPITAL EXPENDITURE**  
**DEPARTMENT OF WORKS AND HOUSING ..... (ADMINISTRATIVE CODE: 023400100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTER	500,000.00	934,500.00
23010114	PURCHASE OF COMPUTER PRINTERS	500,000.00	
23010115	PURCHASE OF PHOTOCOPY MACHINE		
23010117	PURCHASE OF SHREDDING MACHINES		
23010118	PURCHASE OF SCANNERS		
23010120	PURCHASE OF CANTEEN/KITCHEN EQUIPMENT/UTENCILS		
23010139	PURCHASE OF ROUTERS/SWICHES		
23010140	PURCHASE OF UPS/INVERTERS	50,000.00	
23010141	PURCHASE OF COMPUTER STORAGE DEVICES		
23010142	PURCHASE OF NETWORKING DEVICES/PERIPHERALS		
23010146	PURCHASE OF OFFICE EQUIP		
23010112	PURCHASE OF OFFICE FUR. & FITTINGS(Chairs,Tables,Safe file,cabinet,Air conditioner, T.V Radio Set, Shelf, fans, Refrigerator	1,500,000.00	504,800.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE		
23010128	PURCHASE OF SECURITY EQUIP		
	<b>SUB-TOTAL</b>	<b>2,250,000.00</b>	<b>1,439,300.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON CAPITAL EXPENDITURE**  
**DEPARTMENT OF WORKS AND HOUSING ..... (ADMINISTRATIVE CODE: 023400100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
2301001	PUCHASE/ACQUISITION OF LAND (20 ACRES)		
23010102	PURCHASE OF OFFICE BUILDING		
23010103	PURCHASE OF RESIDENTIAL BUILDING		
23010104	PURCHASE OF MOTOR CYCLES	10,000,000	
23010105	PURCHASE OF MOTOR VEHICLES (UTILITY)	25,000,000.00	7,875,000.00
23010106	PURCHASE OF VANS		
23010107	PURCHASE OF TUCKS PAL (LOADER)		
23010108	PURCHASE OF BUSES		
23010109	PURCHASE OF POWER GENERATING SET (MIKANO 140KVA) OTHER SMALL GENERATOR		
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		
203010129	PURCHASE OF INDUSTRIAL EQUIPMENT		
23010131	PURCHASE OF NAVIGATION AL EQUIPMENT		
23010133	PURCHASE OF SURVEYING EQUIPMENT (PS TOTAL STATUS, GAMIN)	1,000,000.00	
23010144	PURCHASE OF ELECTRONICS/ ELECTRICAL EQUIPMENT	1,000,000.00	
23010149	PURCHASE OF GEOLOGICAL/ EQUIPMENT	1,000,000.00	270,000.00
23010150	PURCHASE OF ROAD EQUIP TOOLS	1,000,000.00	
	<b>SUB-TOTAL</b>	<b>39,000,000.00</b>	<b>8,145,000.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON CAPITAL EXPENDITURE**  
**DEPARTMENT OF WORKS AND HOUSING ..... (ADMINISTRATIVE CODE: 023400100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE GPFS 2020</b>
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS		
23020102	CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDING		
23020104	CONSTRUCTION/PROVISION OF HOUSING		
23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES	22,500,000.00	2,879,500.00
23020106	CONSTRUCTION/PROVISION OF HOSPITALS/HEALTH C.	5,000,000.00	
23020107	CONSTRUCTION/PROVISION OF PUBLIC SCHOOL		
23020111	CONSTRUCTION/PROVISION OF LIBRARIES		
23020112	CONSTRUCTION/PROVISION OF SPORTING FACILITIES		
23020113	CONSTRUCTION/PROVISION AGRICULTURAL FACILITIES		
23020118	CONSTRUCTION/PROVISION OF INFRASTRURALS		
2302010	CONSTRUCTION/PROVISION OF CONSTR. OF PUBLIC TOILET		
23020119	CONSTRUCTION/PROVISION OF CONSTR. OF REC. FAC.		
23020124	CONSTRUCTION OF MARKET /MOTOR PARKS/GARAGES	450,000.00	
23020125	CONSTRUCTION OF POWER GENERATING PLANTS		
23020126	CONSTRUCTION/PROVISION OF CEMETERIES		
23020127	CONSTRUCTION/PROVISION OF ICT INFRASTRUCTURES		
23020128	CONSTRUCTION/PROVISION OF ROAD SIGNS&FURNITURE	250,000.00	
23020114	CONSTR./PROVISION OF ROAD	10,000,000.00	
	CONSTR. OF HYDRAULIC STRUCT. OF KOBOMOJE RD ADESOLA RD OYAPIDAN RD, ITE EGE STEET		
	ELECTRICITY (FUNCTIONAL CODE		
23020103	CONST./PROV.FOR ELECTRICITY WIITHIN L/G AREA SCHEME		
23020102	REHABILITATION/REPAIRS ELECTR.		
	<b>SUB-TOTAL</b>	<b>38,200,000.00</b>	<b>28,795,000.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)  
2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON CAPITAL EXPENDITURE  
ECONOMIC SECTOR**

**DEPARTMENT OF WORKS AND HOUSING ..... (ADMINISTRATIVE CODE: 023400100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
	REHABILITATION GENERAL		
23030101	REHABILITATION/REPAIRS OF RESIDENTIAL BUILDING		
23030103	REHABILITATION/REPAIRS HOUSING/GUEST HOUSES		
23030104	REHABILITATION/REPAIRS WATER FACILITIES	3,000,000.00	
23030105	REHABILITATION/REPAIRS HOSPITAL/HEALTH CENTER	14,000,000.00	
23030106	REHABILITATION/REPAIRS PUBLIC SCHOOLS	5,000,000.00	
23030109	REHABILITATION/REPAIRS FIRE- FIGHTING STATIONS		
23030110	REHABILITATION/REPAIRS LIBRARIES		
23030111	REHABILITATION/REPAIRS SPORTING FACILITIES		
23030112	REHABILITATION/REPAIRS AGRICULTURAL FACILITIES		
23030113	REHABILITATION/REPAIRS ROADS	61,545,000.00	49,816,249.22
23030118	REHABILITATION/REPAIRS RECREATIONAL EQUIPMENT		
23030119	REHABILITATION/REPAIRS NAVIGATION EQUIPMENT		
23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	10,000,000.00	1,003,650.00
23030122	REHABILITATION/REPAIRS OF BOUNDARIES		
23030123	REHABILITATION/REPAIRS TRAFFIC/STREET LIGHTS	1,500,000.00	
23030124	REHABILITATION/REPAIRS MARKETS/PARKS		
23030125	REHABILITATION/REPAIRS POWER GENERATING PLANT	450,000.00	
23030126	REHABILITATION/REPAIRS OF CEMETERIES	433,305.25	
23030127	REHABILITATION/REPAIRS OF ICT INFRASTRUCTURES	500,000.00	
23030128	REHABILITATION/REPAIRS ROAD SIGNS & FRUNITURE	2,000,000.00	
	<b>SUB-TOTAL</b>	<b>98,428,305.25</b>	<b>50,819,899.22</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON CAPITAL EXPENDITURE**  
**DEPARTMENT OF WORKS AND HOUSING ..... (ADMINISTRATIVE CODE: 023400100100)**  
**ECONOMIC SECTOR**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
	PREPARATION EXECUTIVE OF MASTER/REGIONAL PLANS PRODUCTION OF BASE MAPS ENGINEERING DRAWINGS, HOUSE NUMBERING	2,500,000.00	170,000.00
23050109	SPECIAL PROJECTS AND ASSIGNMENTS	4,000,000.00	1,255,025.00
23050113	LAND ACQUISITION PREPARATION	1,500,000.00	
23050114	COMPENSATION FOR LANDED PROPERTY	2,500,000	
23050115	PROJECTS EXTERNALLY FUNDED		
23050119	CONTIGENCIES - CAPITAL		
	<b>SUB-TOTAL</b>	<b>10,500,000.00</b>	<b>1,425, 025.00</b>
	<b>GRAND TOTAL CAPITAL</b>	<b>186,128,305.25</b>	<b>64,708,724.22</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON REVENUE (IGR) OF**  
**DEPARTMENT OF COMMUNITY DEVELOPMENT & CULTURE (ADMINISTRATIVE CODE: (055100300100))**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>1</b>	<b>REVENUE</b>		
<b>12</b>	<b>INDEPENDENT REVENUE</b>		
1202	NON-TAX REVENUE		
1202	LICENCES - GENERAL		
12020109	REGISTRATION OF VOLUN-TARY ORGANIZATIONS	150,000.00	21,000.00
	<b>SUB-TOTAL</b>	<b>150,000.00</b>	<b>21,000.00</b>
<b>120204</b>	<b>FEES GENERAL</b>		
12020466	INDIGENISISHIP REGIS. FEES	12,000.00	5,010,200.00
	<b>SUB-TOTAL</b>	<b>12,000.00</b>	<b>5,010,200.00</b>
<b>120206</b>	<b>SALES GENERAL</b>		
12020601	SALES OF JOURNAL & PUBLICATIONS		
12020602	SALES OF BOOKS		
12020603	SALES OF I.D CARDS		
	<b>SUB-TOTAL</b>		
<b>120207</b>	<b>EARNINGS - GENERAL</b>		
12020709	EARNINGS FROM TOURIS-MACULTURE/ ARTS CENTRES RENTALS		
12020713	EARNING FROM LIBRARY SERVICES		
12020722	EARNING FROM CATERING SERVICES		
	<b>SUB-TOTAL</b>		
	<b>GRAND TOTAL REVENUE</b>	<b>12,150,000.00</b>	<b>5,031,200.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT****2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON PERSONNEL COST****DEPARTMENT COMMUNITY DEVELOPMENT AND CULTURE - ( AD MINISTRATIVE CODE: 055100300100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>2</b>	<b>EXPENDITURE</b>		
21	PERSONNEL COST		
2101	SALARIES AND WAGES		
210101	SALARY	41,940,432.10	33,784,747.46
	<b>SUB-TOTAL</b>	<b>41,940,432.10</b>	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		
210201	ALLOWANCES		
21020101	NON REGULAR ALLOWANCE (LEAVE ALLOWANCE)		
210202	SOCIAL CONTRIBUTION		
21020201	NHIS CONTRIBUTION		
21020202	CONTRIBUTION PENSION (EMPLOYERS)		
21020203	GROUP LIFE INSURANCE		
21020204	EMPLOYEE COMPENSATION		
21020205	HOUSING FUND CONTRIBUTION		
	<b>SUB-TOTAL</b>		
	<b>TOTAL PERSONNEL COST</b>	<b>41,940,432.10</b>	<b>33,784,747.46</b>



**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD**  
**COST OF EDUCATION AND SOCIAL SERVICES**  
**DEPARTMENT COMMUNITY DEVELOPMENT AND CULTURE.... 055100300100**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>2202</b>	<b>OVERHEAD COST</b>		
<b>220201</b>	<b>TRAVEL&amp;TRANSPORT-GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	26,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
	<b>SUB-TOTAL</b>	<b>500,000.00</b>	<b>26,000.00</b>
220202	UTILITIES - GENERAL		
22020201	ELECTRICITY CHARGES		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
	SUB-TOTAL		
220203	MATERIALS SUPPLIES-GENERAL		
22020301	OFFICE STATIONERIES/ COMP. CONSUMABLES	500,000.00	35,000.00
2202032	BOOKS		
22020303	NEWSPAPER		
22020304	MAGAZINES & PERIODICALS	-	230,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00	15,000.00
22020306	PRINTING OF NON SECURITY DOCUMENT	500,000.00	3,900.00
22020308	FIELD AND CAMPING MATERIAL SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING		
22020310	TEACHING AIDS/INSTRUCTIONS MATERIALS	50,000.00	
22020311	FOODSSTUFF/CATERING MATERIALS SUPPLIES		
	<b>SUB-TOTAL</b>	<b>1,150,000.00</b>	<b>283,900.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD**  
**COST OF DEPARTMENT OF EDUCATION AND SOCIAL SERVICES 055100300100**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE GPFS 2020</b>
220204	MAINTENANCE OF OFFICE FURNITURE		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPOT EQUIP.		
22020402	MAINTENANCE OF OFFICE / FURNITURE	50,000.00	
22020403	MAINTENANCE OF BUILDING / RESIDENTIAL QTRS		
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		
22020405	MAINTENANCE OF PLANT/ GEN.		
22020407	IMPREST	1,000,000.00	532,500.00
22020411	LEAVE ALLOWANCE	3,603,170.00	3,472,971.26
	<b>SUB-TOTAL</b>		<b>4,007,471.26</b>
220205	TRAINING GENERAL		
22020501	LOCAL TRAINNING		
22020502	INTERNATIONAL TRAINING		
	<b>SUB-TOTAL</b>		
220206	OTHER SERVICES GEN.		
22020601	SECURITY SERVICES (VIGILANTE)	3,000,000.00	502,000.00
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT	400,000	
22020607	RESCUE SERVICES	200,000	
	<b>SUB-TOTAL</b>	<b>3,600,000.00</b>	<b>502,000.00</b>
220207	CONSULTING PROFESSIONAL		
22020702	INFORMATION TECHNOLOGY CONSULTING		
	<b>SUB-TOTAL</b>		
220208	FUEL & LUBRICATIONS- GENERAL		
22020801	MOTOR VEHICLE FUEL COST	100,000.00	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT/GENERATOR FUEL COST		
	<b>SUB-TOTAL</b>	<b>100,000.00</b>	

**IBADAN SOUTH EAST LOCAL GOVERNMENT**

**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COST OF DEPARTMENT COMMUNITY DEVELOPMENT AND CULTURE..... 055100300100**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>22210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT AND MEALS	6,000,000.00	3,897,000.00
22021003	PUBLICITY AND ADVERTISEM	5,000,000.00	3,521,300.00
22021004	MEDICAL EXPENSES LOCAL		
22021007	WELFARE PACKAGES	750,000.00	875,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021009	SPORTING ACTIVITIES	45,000.00	38,000,000
22021020	ELECTION-LOGISTICS SUPPORT		250,000.00
22021021	SPECIAL DAYS/CELEBRATION	1,000,000.00	1,090,000.00
22021024	PILGRIMAGE AND RELIGIOUS FESTIVAL		
22021025	ACCREDITATION AND SUBSCRIPTION		
22021026	EXAMINATION EXPENSES		
22021027	DISASTER MANAGEMENT		
22021029	OTHER EXPENSES (Financial Asst/Photographs)	750,000.00	420,000.00
22021030	PUBLIC ENLIGHTENMENT PROGRAMME	2,700,000.00	2,662,000.00
22021032	FAIR FESTIVAL, EXPO & SUMM	2,000,000.00	1,187,400.00
22021033	CONTINGENCIES- OTHER RECURRENT COSTS		
	<b>SUB-TOTAL</b>	<b>63,200,000.00</b>	<b>51,902,700.00</b>
2204	GRANDS & CONTRIBUTION GENERAL		
220401	LOCAL GRANTS AND CONTRIBUTION		
22040209	GRANT TO COMMUNITIES/ NGOS/CDS		
	SUB-TOTAL		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO PUBLIC INSTITUTIONS		
22050102	MEAL SUBSIDY		
22050105	EDUCATION SUBCIDY (BURSARY)	5,000,000.00	
2205108	RELIGIOUS PILGRIMAGE SUBSIDY		
	<b>SUB-TOTAL</b>	<b>5,000,000.00</b>	
	<b>GRAND TOTAL OVERHEAD COST</b>	<b>93,550,000.00</b>	<b>56,722,071.26</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE OF CAPITAL EXPENDITURE**  
**DEPARTMENT COMMUNITY DEVELOPMENT AND CULTURE ( EDUCATION & SOCIAL SERVICES )**  
**(ADMINISTRATIVE CODE.... 055100300100**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTER	400,000.00	
23010114	PURCHASE OF COMPUTER PRINTERS	200,000.00	
23010115	PURCHASE OF PHOTOCOPY MACHINE		
23010117	PURCHASE OF SHREDDING MACHINES		
23010118	PURCHASE OF SCANNERS		
23010120	PURCHASE OF CANTEEN/KITCHEN EQUIPMENT/UTENCILS		
23010139	PURCHASE OF ROUTERS/SWICHES		
23010140	PURCHASE OF UPS/INVERTERS	50,000.00	
23010141	PURCHASE OF COMPUTER STORAGE DEVICES		
23010142	PURCHASE OF NETWORKING DEVICES/PERIPHERALS		
23010146	PURCHASE OF OFFICE EQUIP		
23010102	COMPUTER SOFTWARE ACQUISITION		
23010112	PURCHASE OF OFFICE FUR. & FITTINGS(Chairs, Tables, Safe file, cabinet, Air conditioner, T.V Radio Set, Shelf, fans, Refrigerator	1,350,000.00	707,400.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE		
23010128	PURCHASE OF SECURITY EQUIP	400,000.00	
23010104	PURCHASE OF MOTOR CYCLES		
23010105	PURCHASE OF MOTOR VEHICLES	2,700,000.00	
23010106	PURCHASE OF BUSES		
	<b>SUB-TOTAL</b>	<b>5,100,000.00</b>	<b>707,400.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE OF CAPITAL EXPENDITURE**  
**DEPARTMENT OF EDUCATION & SOCIAL SERVICES (CDI)**  
**(ADMINISTRATIVE CODE.... 055100300100**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
	<b>COMMUNICATION (FUNCTION CODE..... 70460)</b>		
23110143	PURCHASE OF CAMERA (digital)	250,000.00	
23110145	PURCHASE OF PROJECTORS	150,000	
23110148	PURCHASE OF BOOKS		
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		
	<b>SUB-TOTAL</b>	<b>400,000.00</b>	
	COMMUNITY DEVELOPMENT (FUNCTIONAL CODE.70620)		
23010124	PURCHASE OF TEACHING/ LEARNING AND EQUIPMENT	1,500,000.00	
23010110	EDUCATIONAL PROGRAMMES	10,000,000.00	24,000,000.00
23010111	CONSTITUENCY PROJECTS/ EMPOWERMENT PROGRAM	7,500,000.00	537,600
	Women Development /youth Dev	7,500,000.00	110,000.00
	wilwood Aged Programme		
	Enlightmen Programme		
	Physically Challenged / Youth Empowerment		
	<b>SUB-TOTAL</b>	<b>19,000,000.00</b>	<b>24,647,600.00</b>
	YOUTH SPORTS & RECREATION		
23010126	PURCHASE OF SPORTING/ GAMING EQUIPMENT	1,000,000.00	
2310130	PURCHASE OF RECREATIONAL FACILITIES		
	<b>SUB-TOTAL</b>	<b>1,000,000.00</b>	
	<b>GRAND TOTAL CAPITAL</b>	<b>25,500,000.00</b>	<b>25,355,000.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT**

**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON REVENUE**

**DEPARTMENT OF PRIMARY HEALTH CARE (PHC) (ADMINISTRATIVE CODE: (052100100100))**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>1</b>	<b>REVENUE</b>		
12	INDEPENDENT REVENUE		
1202	NON-TAX REVENUE		
120204	FEES TAX REVENUE		
12020441	LABORATORY FEES THROUGH ENVIRONMENTAL		
12020441	MEDICAL CARTIFICATE AND REPORTS		
	<b>SUB-TOTAL</b>		
<b>120206</b>	<b>SALE-GENERAL</b>		
<b>12020612</b>	<b>PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS</b>	<b>2,000,000.00</b>	
<b>120206005</b>	<b>SALE OF VACCINES</b>		
<b>120206005</b>	<b>SALE OF REAGENTS &amp; CHEMICALS</b>		
	<b>SUB-TOTAL</b>		
<b>12207</b>	<b>EARNING GENERAL</b>		
<b>12020702</b>	<b>EARNING FROM LABORATORY SERVICES</b>	<b>250,000.00</b>	<b>74,600.00</b>
<b>12020707</b>	<b>EARNING FROM MEDICAL SERVICES (Medical Cert. &amp; Reports)</b>	<b>750,000.00</b>	
	<b>SUB-TOTAL</b>	<b>1,000,000</b>	
	<b>GRAND TOTAL</b>	<b>3,000,000.00</b>	<b>74,600.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT**

**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON PERSONNEL COST**

**DEPARTMENT PRIMARY HEALTH CARE (PHC) - ( ADMINISTRATIVE CODE: 052100100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>2</b>	<b>EXPENDITURE</b>		
21	PERSONNEL COST		
2101	SALARIES AND WAGES		
210101	SALARY (STAFF &AD HOC)	178,049,400.00	175,991,788.00
	<b>SUB-TOTAL</b>		
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		
210201	ALLOWANCES		
21020101	NON REGULAR ALLOWANCE (LEAVE ALLOWANCE)	2,500,000.00	
210202	SOCIAL CONTRIBUTION		
21020201	OYHIS CONTRIBUTION		
21020202	CONTRIBUTION PENSION (EMPLOYERS)		
21020204	EMPLOYEE COMPENSATION FUND		
21020205	HOUSING FUND CONTRIBUTION		
	<b>SUB-TOTAL</b>	<b>2,500,000.00</b>	
	<b>TOTAL PERSONNEL COSTS</b>	<b>180,549,400.00</b>	

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COS**  
**EXPENDITURE OF DEPARTMENT OF PRIMARY HEALTH CARE**  
**(ADMINISTRATIVE CODE.... 052100100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>2202</b>	<b>OVERHEAD COST</b>		
220201	TRAVEL&TRANSPORT-GENERAL		
22020101	LOCAL TRAVEL & TRANSPORT: TRANING		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	
22020103	INTERNATIONAL TRAVEL & TRANSPORT TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
	<b>SUB-TOTAL</b>	<b>500,000.00</b>	
<b>220202</b>	<b>UTILITIES - GENERAL</b>		
<b>22020201</b>	<b>ELECTRICIRT CHARGES</b>		
22020202	TELEPHONE CHARGES		
22020203	INTERNET ACCESS CHARGES		
	SUB-TOTAL		
<b>220203</b>	<b>MATERIALS SUPPLIES-GENERAL</b>		
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES		
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF NON SECURITY DOCUMENT		
22020307	DRUGS LABORATORY MEDICAL SUPPLIES	2,500,000.00	
22020308	FIELD AND CAMPING MATERIAL SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING		
22020310	TEACHING AIDS/INSTRUCTIONS MATERIALS		
22020311	FOODSSTUFF/CATERING MATERIALS SUPPLIES		
	<b>SUB-TOTAL</b>	<b>2,500,000.00</b>	



**IBADAN SOUTH EAST LOCAL GOVERNMENT**

**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD**

**COST OF DEPARTMENT OF PRIMARY HEALTH CARE (ADMINSTRATIVE CODE... 052100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
220204	MAINTENANCE SERVICES GENERAL		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPOT EQUIP.		
22020402	MAINTENANCE OF OFFICE / FURNITURE		
22020403	MAINTENANCE OF OFFICE BUILDINGS RESIDENTIAL QTRS		
22020404	MAINTENANCE OF OFFICE / EQUIPMENTS		
22020405	MAINTENANCE OF PLANT/ GEN.		
22020407	IMPREST	2,000,000.00	40,000.00
22020411	LEAVE ALLOWANCE		
	<b>SUB-TOTAL</b>	<b>2,000,000.00</b>	<b>40,000.00</b>
220205	TRAINING GENERAL		
22020501	LOCAL TRAINNING		
22020502	INTERNATIONAL TRAINING		
	SUB-TOTAL		
220206	OTHER SERVICES GENERAL		
22020601	SECURITY SERVICES (VIGILANTE)		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
	<b>SUB-TOTAL</b>		
220206	OTHER SERVICES GENERAL		
22020601	SECURITY SERVICES (VIGILANTE)		
22020602	OFFICE RENT		
22020603	RESIDENTIAL RENT		
	<b>SUB-TOTAL</b>		
220207	CONSULTING PROFESSIONAL SERVICES GENERAL		
22020708	MEDICAL CONSULTING		
	<b>SUB-TOTAL</b>		
220208	FUEL & LUBRICATIONS-GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
22020803	PLANT/GENERATOR FUEL COST		
	<b>SUB-TOTAL</b>		

**IBADAN SOUTH EAST LOCAL GOVERNMENT**

**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COST EXPENDITURE OF DEPARTMENT OF PRIMARY HEALTH CARE (ADMINISTRATIVE CODE ....52100100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>22210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
<b>22021001</b>	REFRESHMENT AND MEALS		
<b>22021004</b>	MEDICAL EXPENSES LOCAL		
<b>22021005</b>	PHC PROGRAMMES		
<b>22021007</b>	WELFARE PACKAGES		
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021010	DIRECT TEACHING & LABORATORY COST		
22021021	SPECIAL DAYS/CELEBRATIONS		
22021022	PLANNING, MONITORING AND EVALUATION	250,000.00	50,000.00
22021023	RESEARCH AND DOCUMENTATION		
22021027	DISASTER MANAGEMENT		
22021029	OTHER EXPENSES		
22021030	PUBLIC ENLIGHTENMENT PROGRAMME		
22021031	CONDUCT OOR QUERY		
22021032	FAIR FESTIVAL, EXPO AND SUBMIT		
22021033	CONTINGENOUS OTHERS RE-CURRENT COST	250,000.00	
	SUB-TOTAL		
2205	SUBSIDIES GENERAL		
220501	SUBSIDY TO PUBLIC INSTITUTION		
220500107	HEALTH SUBSIDY		
	<b>SUB-TOTAL</b>		
	<b>GRAND TOTAL OVERHEAD</b>	<b>5,250,000.00</b>	<b>90,000.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**

**20 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD CO:**

**EXPENDITURE OF DEPARTMENT OF PRIMARY HEALTH CARE**

**(ADMINISTRATIVE CODE.... 052100100100**

**ADMINISTRATIVE SECTOR**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
23	CAPITAL EXPENDITURES		
23010113	PURCHASE OF COMPUTER		
23010114	PURCHASE OF COMPUTER PRINTERS		
23010115	PURCHASE OF PHOTOCOPY MACHINE		
23010116	PURCHASE OF PHOTOCOPY MACHINE		
23010117	PURCHASE OF TYPEWRITER		
23010118	PURCHASE OF SHREDDING MACHINES		
23010120	PURCHASE OF SCANNERS		
23010139	PURCHASE OF CANTEEN/KITCHEN EQUIPMENT/UTENCILS		
23010140	PURCHASE OF ROUTERS/SWICHES		
23010141	PURCHASE OF UPS/INVERTERS		
23010142	PURCHASE OF COMPUTER STORAGE DEVICES		
23010146	PURCHASE OF NETWORKING DEVICES/PERIPHERALS		
23010102	PURCHASE OF OTHER EQUIPMENT		
23010112	COMPUTER SOFTWARE ACQUISITION		
23010104	PURCHASE OF OFFICE FUR. & FITTINGS(Chairs,Tables,Safe file,cabinet,Air conditioner, T.V Radio Set, Shelf, fans, Refrigerator	1,500,000.00	
23010105	PURCHASE OF MOTOR CYCLES		
23010106	PURCHASE OF MOTOR VEHICLES		
	<b>SUB-TOTAL</b>	<b>1,500,000.00</b>	

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON CAPITAL COS'**  
**EXPENDITURE OF DEPARTMENT OF PRIMARY HEALTH CARE**  
**(ADMINISTRATIVE CODE.... 052100100100**  
**SOCIAL SECTOR**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
	PUBLIC HEALTH SERVICES FUNCTIONAL CODE 70740		
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT	46,500,000.00	
	MEDICAL/MATERNITY SERVICE (FAMILY PLANNING MALARIA CONTROL TB ETC	6,500,000.00	1,500,000.00
	DISEASES SURVEILANCE (Malaria Control and Pre)	24,000,000.00	1,540,000.00
	LACA	3,500,000.00	100,000.00
	IMMUNIZATION PROGRAM	5,000,000.00	
	Family Planning Programmes	3,500,000	
	DRUGS SUPPLIES	4,000,000.00	400,000.00
	PROJECT EXTERNALLY FUNDED		
	<b>GRAND CAPITAL</b>	<b>48,000,000.00</b>	<b>3,540,000.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT**

**2020 GENERAL PURPOSE FINANCIAL STATEMENT (GPFS) NOTE ON REVENUE OF  
DEPARTMENT OF ENVIRONMENTAL (ADMINISTRATIVE CODE: (053500100100))**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>1</b>	<b>REVENUE</b>		
<b>12</b>	<b>INDEPENDENT REVENUE</b>		
1202	NON-TAX REVENUE		
120205	FINES - GENERAL		
12025	DISCLOSING OF EXFLUENCE/ POLLUTION FINES (Environ- mental Sanitation	1,500,000.00	240,000.00
	CLEANING AND FUMIGATION SERVICES		
	CEMENTERY / BURIAL PERMIT		
	<b>SUB-TOTAL</b>	<b>1,500,000.00</b>	<b>240 ,000.00</b>
120207	EARNING - GENERAL		
1202715	EARNING FROM SOIL AND WATER CONVERSATION (Health Approved/ public cementry fumigation Services)	3,000,000.00	25,000.00
	<b>SUB-TOTAL</b>	<b>3,000,000.00</b>	<b>25,000.00</b>
	<b>GRAND-TOTAL</b>	<b>4,500,000.00</b>	<b>265,000.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT**

**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON REVENUE OF  
DEPARTMENT OF ENVIRONMENTAL - ( AD MINISTRATIVE CODE: 053500100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>2</b>	<b>EXPENDITURE</b>		
21	PERSONNEL COST		
2101	SALARY		
210101	SALARIES AND WAGES		
21010101	SALARY	36,268,347.00	34,424,597.33
	<b>SUB-TOTAL</b>	<b>36,268,347.00</b>	<b>34,424,597.33</b>
2101	ALLOWANCES AND SOCIAL CONTRIBUTION		
210201	ALLOWANCES		
21020101	NON REGULAR ALLOWANCE (Ad-Hoc Staff, Health Workers, Imprest etc)	2,000,000.00	
	<b>SUB-TOTAL</b>		
	SOCIAL CONTRIBUTION		
21020201	NHIS CONTRIBUTION		
21020202	CONTRIBUTION PENSION (EMPLOYERS)		
21020203	GROUP LIFE INSURANCE		
21020204	EMPLOYEE COMPENSATION FUND		
21020205	HOUSING FUND CONTRIBUTION		
	<b>SUB-TOTAL</b>	<b>2,000,000.00</b>	
	<b>TOTAL PERSONNEL COST</b>	<b>38,268,346.00</b>	<b>34,424,597.33</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COST**  
**EXPENDITURE OF DEPARTMENT OF ENVIRONMENTAL SANITATION**  
**(ADMINISTRATIVE CODE.... 053500100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL EXPENDITURE GPFS 2020</b>
<b>2202</b>	<b>OVERHEAD COST</b>		
<b>220201</b>	<b>TRAVEL&amp;TRANSPORT-GENERAL</b>		
22020101	LOCAL TRAVEL & TRANSPORT: TRANING		30,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		
22020103	INTERNATIONAL TRAVEL & TRANSPORT TRAINING		
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
	<b>SUB-TOTAL</b>		
<b>220202</b>	<b>UTILITIES - GENERAL</b>		
22020205	WATER RATES		
22020206	SEWAGE CHARGES		
22020203	INTERNET ACCESS CHARGES		
	<b>SUB-TOTAL</b>		
<b>220203</b>	<b>MATERIALS SUPPLIES-GENERAL</b>		
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES		
22020305	PRINTING OF NON SECURITY DOCUMENTS		
22020306	PRINTING OF NON SECURITY DOCUMENT		
22020307	DRUGS LABORATORY MEDICAL SUPPLIES		
22020308	FIELD AND CAMPING MATERIAL SUPPLIES		
22020309	UNIFORMS & OTHER CLOTHING		
22020310	TEACHING AIDS/INSTRUCTIONS MATERIALS		
22020311	FOODSSTUFF/CATERING MATERIALS SUPPLIES		
	<b>SUB-TOTAL</b>		
<b>220204</b>	<b>MAINTENANCE SERVICES GENERAL</b>		
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS		
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	
22020404	MAINTENANCE OF OFFICE IT EQUIPMENTS		

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**IBADAN SOUTH EAST LOCAL GOVERNMENT****2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COST  
EXPENDITURE OF DEPARTMENT OF ENVIRONMENTAL SANITATION  
(ADMINISTRATIVE CODE.... 053500100100)**

22020407	IMPRESTS	1,000,000.00	460,000.00
22020407	LEAVE ALLOWANCE		
22020412	MAINTENANCE OF MARKETS/ PUBLIC PLACES		
	<b>SUB-TOTAL</b>	<b>1,000,000.00</b>	<b>460,000.00</b>



**IBADAN SOUTH EAST LOCAL GOVERNMENT**

**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON OVERHEAD COST EXPENDITURE OF  
DEPARTMENT OF ENVIRONMENTAL SANITATION - (AD MINISTRATIVE CODE: 053500100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>220205</b>	<b>TRAINING - GENERAL</b>		
22020501	LOCAL TRAINING		
22020502	INTERNATIONAL TRAINING		
	<b>SUB-TOTAL</b>		
220206	OTHER SERVICES GENERAL		
22020605	CLEANNING AND FUMIGATION SERVICES	1,500,000.00	748,000.00
22020607	RESCUE SERVICES		
	<b>SUB-TOTAL</b>	<b>1,500,000.00</b>	<b>748,000.00</b>
220208	FUEL & LUBRICANTS - GENERAL		
22020801	MOTOR VEHICLE FUEL COST		
22020801	OTHER TRANSPORT EQUIPMENT FUEL COST		
	<b>SUB-TOTAL</b>		
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		
22021001	REFRESHMENT AND MEALS		120,000.00
22021003	PUBLICITY AND ADVERTISEMENTS		
22021004	MEDICAL EXPENSES LOCAL		
22021007	WELFARE PACKAGES		48,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		
22021027	DISASTER MANAGEMENT		550,000.00
22021029	OTHER EXPENSES (BURIAL OF PAUPERS, ANIMAL CARE CASES)		150,000.00
22021030	PUBLICITY ENLIGHTENMENT PROGRAMME		100,000.00
22021023	CONTINGENCIES RECURRENT COSTS		
	<b>SUB-TOTAL</b>		<b>968,000.00</b>
<b>2205</b>	<b>SUBSIDIES - GENERAL</b>		
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS		
22050107	HEALTH SUBSIDY		
	<b>SUB-TOTAL</b>		
	<b>GRAND TOTAL OVERHEAD</b>	<b>4,050,000.00</b>	<b>2,206,000.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE OF CAPITAL EXPENDITURE**  
**DEPARTMENT OF ENVIRONMENTAL SANITATION**  
**(ADMINISTRATIVE CODE.... 053500100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>23</b>	<b>CAPITAL EXPENDITURES</b>		
23010113	PURCHASE OF COMPUTER		
23010114	PURCHASE OF COMPUTER PRINTERS		
23010120	PURCHASE OF CANTEEN/KITCHEN EQUIPMENT/UTENCILS		
23010140	PURCHASE OF UPS/INVERTERS		
23010141	PURCHASE OF COMPUTER STORAGE DEVICES		
23010146	PURCHASE OF OFFICE EQUIP		
23010112	PURCHASE OF OFFICE FUR. & FITTINGS (Chairs,Tables,Safe file,cabinet,Air conditioner, T.V Radio Set, Shelf, fans, Refrigerator	1,000,000.00	192,400.00
23010104	PURCHASE OF MOTOR CYCLES		
23010105	PURCHASE OF MOTOR VEHICLES (UTILITY)		
23010108	PURCHASE OF BUSES		
	<b>SUB-TOTAL</b>	<b>1,000,000.00</b>	<b>192,400.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT, MAPO(GEO CODE-63030900)**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON CAPITAL EXPENDITURE**  
**DEPARTMENT OF ENVIRONMENTAL SANITATION**  
**(ADMINISTRATIVE CODE.... 053500100100)**

<b>ECONOMIC CODE</b>	<b>DETAILS OF CAPITAL EXPENDITURE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL TOTAL GPFS 2020</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		
	WASTER MANAGEMENT (FUNCTIONAL CODE 70519)		
23040102	EROSION AND FLOOR CONTROL DESITTING	5,000,000.00	1,992,000
23040103	WIDLIFE CONSERVATION		
23040104	INDUSTRIAL POLUTION PREVENTION & CONTROL / ENVIRONMENTAL SANITATION	25,000,000.00	6,183,000.00
	WASTE DISPOSAL, WASTE BINS		
	REFUSE DUMP SITES		
	POLUTION CONTROL		
2340105	WATER POLUTION PREVENTION & CONTROL	5,000,000.00	1,405,000
	CHIONNATION		
	PURCHASE OF CHEMICALS		
23040106	BEAUTIFICATION AND LANSCA- PING		
	<b>TOTAL CAPITAL</b>	<b>35,000,000.00</b>	<b>8,350,000</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT MAPO HILL, IBADAN.**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON DEPOSIT**  
**AS AT 31ST DECEMBER, 2020**

<b>S/N</b>	<b>DESCRIPTION</b>	<b>DEDUCTED</b>	<b>REMINTED</b>	<b>BALANCE C/D</b>
1	Stamp Duty			301,600.00
2	Added Vat			16,234,229.08
3	WHT			6,323,816.00
4	Payee			2,935,491.10
5	Fellowship			33,000.00
6	Nulge Due			3,891,864.53
7	NUP			510,016.18
8	NUP Building fund			186,900.00
9	NACHPC			682,706.61
10	MALIUM			204,663.02
11	NANN			779,968.80
12	IBSELG CICS			2,823,832.21
13	IB NORTH CICS			42,790.00
14	IMPA CICS			762,474.30
15	A/MUBARAK CICS			3,103,987.01
16	IMG CICS			351,562.00
17	OYSHIA			309,194.00
	<b>TOTAL</b>			<b>38,673,432.00</b>

**IBADAN SOUTH EAST LOCAL GOVERNMENT MAPO HILL, IBADAN.**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTE ON ADVANCE**  
**AS AT 31ST DECEMBER, 2020**

<b>SUB-HEAD</b>	<b>DESCRIPTION</b>	<b>NOTE</b>	<b>AMOUNT</b>
1	ADEYEMO AYOPO		12,100.00
2	ALAMU MUSILI		2,300.00
3	TIJANI ADEKUNLE		21,840.00
4	SAIBU FALANA		3,900.00
5	OLANIPEKU TAIWO		482,726.00
6	Habib Jelili		748,161.00
7	Lukuman Abass		403,774.00
8	Fakayode Samuel		381,898.00
9	Olojede Wale		668,158.00
			2,724,857.00
10	Pension Advance		892,862,927.53
			<b>895,583,884.53</b>

# SUPPLEMENTARY NOTE OF THE ACCOUNT

**IBADAN SOUTH EAST LOCAL GOVERNMENT MAPO HILL, IBADAN.**

## 2020 GENERAL PURPOSE FINANCIAL STATEMENT NOTES TO THE ACCOUNTS

On Revenue and expenditure (Recurrent and Capital for year ended January - December, 2020)

Base of preparation of the Accounts. The General Purpose Financial Statement is prepared on Accrual basis  
IPSAS Standard.

**Note 1 :** Statutory Allocation (Share of FAAC). This is the amount shared from the Federation Account from January to December, 2020. DVEA Ledger

ECONOMIC CODE	MONTH	AMOUNT
11010101	January	46,780,728.00
	February	56,287,162.91
	March	59,620,707.04
	April	55,337,502.39
	May	56,172,054.46
	June	56,895,610.22
	July	60,838,905.06
	August	55,429,398.34
	September	105,132,210.18
	October	57,069,310.47
	November	55,301,192.91
	December	53,949,373.32
	<b>TOTAL</b>	<b>718,814,155.30</b>

**Note 9:** Add Grants Reimbursement. This is the amount of Pry School Teacher pension. Jan - Dec 2020

ECONOMIC CODE	MONTH	AMOUNT
1000911	January	52,212,814.70
	February	57,288,054.18
	March	58,953,317.05
	April	59,220,972.02
	May	59,037,413.32
	June	59,168,570.67
	July	60,027,499.58
	August	61,108,162.83
	September	61,326,069.58
	October	61,899,738.87
	November	62,185,610.50
	December	62,814,538.76
	<b>TOTAL</b>	<b>715,242,751.86</b>

**Note 14**

Local Government Expenditure recovery: - This is the amount pay back as Revenue Recovery July 2020 - December 2020

1	562,450.00
2	272,800.00
3	835,250.00
4	229,590.06
5	38,724.24
6	209,910.78
7	83,016.36

8	96,861.3
9	176,520.00
10	91,816.50
11	139,400.00
12	229,590.05
13	209,910.60
14	202,485.48
15	175,995.00
16	78,190.08
17	75,195.60
18	132,364.14
19	163,982.52
20	131,190.00
21	123,955.98
22	89,694.00
23	92,932.08
24	16,450.20
25	26,320.32
<b>TOTAL RECOVERY</b>	<b>4,387,733.99</b>

**Note 2:**

Special Fund - JAAC Special fund: This amount disbursed in the state government on special project or any e.g Covid

110101201	January	24,493,625.00
	February	16,927,000.00
	March	—
	April	—
	May	1,000,000.00
	June	38,914,338.00
	July	9,930,000.00
	August	7,679,185.34
	September	6,550,156.48
	October	12,323,226.15
	November	45,947,359.50
	December	35,528,501.29
	<b>TOTAL</b>	<b>230,704,371.98</b>

**NOTE :** Internally Generated Revenue (IGR). This is the actual amount generated by the Local Government from January to December, 2019. All Revenue DVEA Ledger of all Department.

DESCRIPTION	DEPT IBSE/LCDA	ECONOMIC CODE	Amount IGR of GPFS
<b>TAX GENERAL</b>	Finance & Supplies	120101	27,100.00
<b>LICENCE GENERAL</b>	AGRIC	120101	—
"	Finance & Supplies	"	3,108,900.00
"	Edu & Soc. Serv.	"	21,000.00
<b>FEES GENERAL</b>	Admin	120204	3,116,559.00
	Finance & Supplies		1,387,680.00
	Agic	"	—
	Works	"	332,000.00

	CDI	"	5,010,200.00
	PHC	"	—
<b>FINES GENERAL</b>	Admin	"	390,400.00
	Environment	"	240,000.00
<b>SALES GENERAL</b>	Admin	120206	993,500.00
	CDI	"	—
	Agic	120206	—
	PHC	"	—
	Finance & Supplies	"	—
	Works	"	—
<b>EARNINGS GENERAL</b>	Admin	120207	60,557.00
	Finance & Supplies	"	20,000.00
	Agic	"	—
	Works	"	3,725,000.00
	Budget	"	—
	Environment	"	25,000.00
	CDI	"	—
	PHC	"	74,600.00





















































































































































































































