

IBARAPA NORTH LOCAL GOVERNMENT,

AYETE

2019

**CONSOLIDATED
GENERAL PURPOSE FINANCIAL STATEMENTS**

IBARAPA NORTH LOCAL GOVERNMENT
2019 GENERAL PURPOSE FINANCIAL STATEMENTS

TABLE OF CONTENTS

1. STATEMENT OF ACCOUNTING POLICIES
2. STATEMENT OF FINANCIAL RESPONSIBILITY
3. CONSOLIDATED STATEMENT OF FINANCIAL POSITION
4. CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
5. CONSOLIDATED STATEMENT OF CASHFLOW
6. CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURES
7. CONSOLIDATED STATEMENT OF ACTUAL REVENUES
8. CONSOLIDATED STATEMENT OF ACTUAL EXPENDITURES
9. STATEMENT OF VARIOUS SEGMENTS OF CAPITAL EXPENDITURES
10. NOTES TO THE ACCOUNTS
11. ADVANCES (STATEMENT OF STAFF REFUEBISHING LOAN)
12. ANALYSIS OF DEPOSITS (LIABILITIES)
13. CONSOLIDATED BANK RECONCILIATION STATEMENTS

IBARAPA NORTH LOCAL GOVERNMENT
2019 GENERAL PURPOSE FINANCIAL STATEMENTS
STATEMENT OF ACCOUNTING POLICIES

These Financial Statements were prepared in accordance with the provision of Finance Control and Management Act 1958 and in compliance with IPSAS, although it was just a model of IPSAS while Cash Basis was fully implemented in the course of preparing these Financial Statements

BASIS OF ACCOUNTING: IPSAS CASH BASIS was adopted for all the transactions recorded.

- A. **ASSETS** were represented by Bank Balance captioned under Current Assets. The Liabilities for Current Liabilities comprise of Deposits and Payable A/C while Non-current Liability is Public Fund (**GENERAL REVENUE BALANCE**).
- B. Deposits outstanding balances were stated as at 31/12/2019
- C. Taxes were recognized and charged accordingly most especially PAYE on salary.

STATEMENT NO 1
IBARAPA NORTH LOCAL GOVERNMENT
2019 GENERAL PURPOSE FINANCIAL STATEMENTS
STATEMENTS OF FINANCIAL RESPONSIBILITY

These Financial Statements have been prepared by the Treasurer of Ibarapa North Local Government Council in accordance with the provisions of the Finance (Control and management act 1958) as amended. The Financial Statements comply with Generally Accepted Accounting Practice.

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

.....
Mr. Idowu Johnson O.
Director of Finance and Supplies

.....
Date

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion, these financial statements fairly reflect the financial position of Local Government as at 31st December, 2019 and its operations for the year ended on that date.

.....
Mr. Idowu Johnson O.
Director of Finance and Supplies
.....
Date

.....
Hon. Shittu Liasu O.
Caretaker Chairman
.....
Date

STATEMENT NO 2
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER, 2019

ASSETS	NOTES	CURRENT YEAR N	PREVIOUS YEAR N
Cash	1	2470.96	105,088.96
Bank Balance	1	175,840,684.13	35,457,307.88
Advances	2	4,117,782.86	17,618,308.49
Others (Stabilization Accounts)	3	<u>48,877,620.41</u>	<u>100,068,415.47</u>
TOTAL		<u>228,838,558.36</u>	<u>154,829,817.30</u>
LIABILITIES			
Deposits	4	60,670.00	66,337,126.96
Loan			-
General Revenue Balance	5	<u>228,777,888.36</u>	<u>88,429,690.34</u>
TOTAL		<u>228,838,558.36</u>	<u>154,829,817.30</u>

I certify that the above statement represents the true and accurate Statement of Financial Position of Ibarapa North Local Government, Ayete as at 31st December, 2019.

.....
Mr. Idowu Johnson O.
Director of Finance and Supplies

220101	Agriculture Services	18	1,719,000.00
220101	Other of General Nature	19	96,972,961.46
220201	Pensioners Allowance		
220201	LG Teachers Pensioners Allowance		
	Total Payment		416,363,840.83
	Net Cash Flow from Operating Activities		
	Cash Flow from Investment Activities		
	Purchase/Construction of Assets	25	184,654,226.19
	Purchase of Financial Market Instrument		
	Proceed from sales of Assets	12	-
	Net Cash Flow from Investing Activities		184,654,226.19
	Cash Flow from Financial Activities		-
	Proceed from Loan & Other Borrowing	-	
	Dividend Received	16	-
	Repayment of Loans	-	
	Net Cash Flow from Financial Activities		
	Cash & Its Equivalent at 1/1/2019		269,129,216.72
	Ibarapa North LG (Cash and Bank)		254,268,545.41
	Ibarapa North West LCDA (Cash and Bank)		14,860,671.31
	Cash & Its Equivalent at 31/12/2019		175,843,155.09
	Ibarapa North LG (Cash and Bank)		157,837,903.87
	Ibarapa North West LCDA (Cash and Bank)		18,005,251.22

STATEMENT NO 5
CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2019

CODES		EXPENDITURE	CODES		REVENUE
RECURRENT	DEPARTMENTS	N			N
011100100101	OFFICE OF THE CHAIRMAN	36,571,430.38	110101	STATUTORY ALLOCATN	395,193,364.16
011101200101	THE SECRETARY	3,669,029.00	110102	SHARE OF VAT	150,652,766.02
011101300101	THE COUNCIL	14,196,320.00	110103	Paris Club Refund	144,103,337.90
012500100101	HEAD OF LOCAL GVT. ADMNI.	6,139,448.40	110104	10% STATE GOVERT. IGR	11,541,284.86
012500500101	ADMIN. AND GEN. SERVICES	74,223,564.62	120101	PERSONAL TAXES	23,480.00
021500100101	AGRIC. AND RURAL DEVT.	8,821,509.61	120201	LICENCE – GENERAL	2,047,968.09
022000100101	FINANCE AND SUPPLIES	60,870,461.07	120204	FEES – GENERAL	1,906,300.00
022000300101	BUDGET, PLANNING & STAST.	4,423,595.99	120205	FINES – GENERAL	398,493.50
023400100101	WORKS, HOUSING & LAND	36,865,011.30	120206	SALES OF ASSETS	8,025,950.00
051400300101	EDUCATION & SOCIAL SERV.	40,082,443.28	120207	EARNINGS: COMMERCIA	1,614,000.00
052100100101	MEDICAL SERVICES	112,486,735.29	120208	RENT OF ASSETS	70,900.00
053500100101	ENVIRON. HEALTH SERV.	20,898,613.91	120209	RENT ON LAND & OTHERS	-
CAPITAL			120211	INVESTMENT INCOME	-
	OFFICE OF THE CHAIRMAN & AUDIT	20,000.00	140701	RECOVERY	-
	THE SECRETARY	-			
	THE COUNCIL	-			
	BUDGET	20,000.00			
	ADMIN. AND GEN. SERVICES	609,800.00			
021500100101	FINANCE AND SUPPLIES	-			
023400100101	AGRIC. AND RURAL DEVT.	8,265,000.00			
051400300101	WORKS, HOUSING & LAND	133,070,626.46			
053500100101	EDUCATION & SOCIAL SERV.	39,460,799.73			
052100100101	ENVIRON. HEALTH SERV.	17,695,000.00			
	MEDICAL SERVICES	7,102,000.00			
	SURPLUS BALANCE	90,086,455.49			
TOTAL		715,577,844.53	TOTAL		715,577,844.53

STATEMENT NO 7
STATEMENT OF CONSOLIDATED ACTUAL EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 2019

CODES	DEPARTMENTS	AMOUNT	MONTH	AMOUNT
	OVERHEAD & P. E.	N		N
011100100101	OFFICE OF THE CHAIRMAN & AUDIT	36,571,430.38	JANUARY	71,121,651.37
011101200101	THE SECRETARY	3,669,029.00	FEBRUARY	56,844,425.00
011101300101	THE COUNCIL	14,196,320.00	MARCH	163,238,738.17
012500100101	HEAD OF LOCAL GVT. ADMNI.	6,139,448.40	APRIL	65,419,168.00
012500500101	ADMIN. AND GEN. SERVICES	74,223,564.62	MAY	131,308,355.38
021500100101	AGRIC. AND RURAL DEVT.	8,821,509.61	JUNE	63,793,082.78
022000100101	FINANCE AND SUPPLIES	60,870,461.07	JULY	35,691,482.48
022000300101	BUDGET, PLANNING & STAST.	4,423,595.99	AUGUST	33,188,980.64
023400100101	WORKS, HOUSING & LAND	36,865,011.30	SEPTEMBER	3,746,600.00
051400300101	EDUCATION & SOCIAL SERV.	40,082,443.28	OCTOBER	60,778,280.68
052100100101	MEDICAL SERVICES	112,486,735.29	NOVEMBER	29,005,714.23
053500100101	ENVIRON. HEALTH SERV.	20,898,613.91	DECEMBER	60,850,050.98
	CAPITAL EXPENDITURE			
	OFFICE OF THE CHAIRMAN & AUDIT	20,000.00		
	THE SECRETARY	-		
	ADMIN. AND GEN. SERVICES	609,800.00		
	FINANCE AND SUPPLIES	-		
	BUDGET, PLANNING & STAST.	20,000.00		
021500100101	AGRIC. AND RURAL DEVT.	8,265,000.00		
023400100101	WORKS, HOUSING & LAND	133,070,626.46		
051400300101	EDUCATION & SOCIAL SERV.	39,460,799.73		
053500100101	ENVIRON. HEALTH SERV.	17,695,000.00		
052100100101	MEDICAL SERVICES	7,102,000.00		
TOTAL		625,491,389.04		774,986,529.71

STATEMENT NO 8
IBARAPA NORTH LOCAL GOVERNMENT, AYETE
2019 GENERAL PURPOSE FINANCIAL STATEMENTS
STATEMENT OF VARIOUS SEGMENTS OF CAPITAL EXPENDITURES

Functional Code	Details of Capital Expenditures	2019 Approved Estimates	2019 Actual Expenditures
23	CAPITAL EXPENDITURE		
70131	Administration Sector General Services	73,175,000.00	609,800.00
70421	Politicians	-	20,000.00
70421	Agriculture and Natural Resources	86,000,000.00	8,265,000.00
70451	Works and Housing	456,000,000.00	134,490,626.46
	Finance and Supplies	-	-
70131	Budget and Planning	-	20,000.00
70620	Education	17,000,000.00	16,581,799.73
70440	Primary Health Care	20,000,000.00	7,102,000.00
70510	Environment Health Services	23,750,000.00	17,565,000.00
	Total	676,175,000.00	184,654,226.19

**IBARAPA NORTH LOCAL GOVERNMENT, AYETE.
2019 GENERAL PURPOSE FINANCIAL STATEMENTS**

NOTES TO THE ACCOUNTS

NOTES 1

Cash and Bank Balances as at 31st December, 2019. (NOTE 29)

	N
Bank Balances	= 175,840,684.13
Cash Balance	= 2470.96

NOTE 2

ADVANCES AS AT 31ST DECEMBER, 2018.

	N
1. Pensioners (LGSPB) (NOTE 27A)	732,705.10
2. Staff Refurbishing Loan (NOTE 27A)	3,385,070.76
Total	4,117,782.86

NOTE 3

Stabilization Account of **Main Local Government and LCDA** stood at **N48,877,620.41** as at 31st December, 2019.

1. LG	32,549,202.60
2. LCDA	16,328,417.81
Total	48,877,620.41

NOTE 4

Deposit Account of the Local Government as at 31st December 2019 was **N60,670.00** (NOTE 28).

NOTE 5

The Local Government General Revenue Balance (G.R.B.) was **N224,660,105.50** as at 31st December 2019.

NOTE 6: ANALYSIS OF STATUTORY ALLOCATION REVENUE

ECONOMIC CODE	REVENUE ITEMS	REMARK	2019 APPROVED ESTIMATES	2019 ACTUAL REVENUE
1	REVENUE	ACCOUNT TYPE		
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	SAT	0.00	-
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACCOUNT CLASS	0.00	-
110101	GOVERNMENT SHARE OF FAAC		0.00	
11010101	STATUTORY ALLOCATION	LINE ITEM	300,000,000.00	395,193,364.16
110102	GOVERNMENT SHARE OF VAT			
11010201	SHARE OF VAT		275,000,000.00	150,652,766.02
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT			
11010303	EXCESS CRUDE/PARIS CLUB REFUND		232,670,000.00	144,103,337.90
110104	10% STATE GOVERNMENT IGR			
11010401	SHARE OF 10% STATE GOVERNMENT IGR		139,333,995.00	11,541,284.86
NOTE 7	SUB-TOTAL		947,003,995.00	701,490,752.94

NOTE 7: TAXES

ECONOMIC CODE	REVENUE ITEMS	REMARK	2019 APPROVED ESTIMATES	2019 ACTUAL REVENUE
12	INDEPENDENT REVENUE			
1201	TAX REVENUE			
120101	PERSONAL TAXES			
12010101	COMMUNITY DEVELOPMENT/POLL TAX		315,000.00	23,480.00
12010102	ARREARS OF COMMUNITY/POLL TAX		-	
NOTE 8	SUB-TOTAL		315,000.00	23,480.00

NOTE 8: LICENCES-GENERAL

ECONOMIC CODE	REVENUE ITEMS	REMARK	2019 APPROVED ESTIMATES	2019 ACTUAL REVENUE
12010104	STAMP DUTY			120,000.00
12020105	RADIO/TELEVISION LICENCES		-	290.00
12020109	REGISTRATION OF VOLUNTARY ORGANIZATION		-	-
12020116	CATTLE DEALER		1,000,000.00	90,000.00
12020119	FISHING PERMIT		-	-
12020120	HAWKER'S/SQUARTERS PERMIT		-	23,200.00
12020124	ABBATOIR/SLAUGHTER LICENCES		350,000.00	38,200.00
12020126	TRACTOR HIRING SERVICES		1,000,000.00	-
12020131	LIQUOR LICENSES		25,000.00	5,300.00
12020132	MOTORCYCLE LICENCE		100,000.00	-
12020137	TRADE PERMIT LICENSES/ HOTEL RESTAURANT		50,000.00	1,300.00
12020138	HACKNEY PERMIT		350,000.00	84,100.00
12020141	SAWMILL LICENCE		20,000.00	
12020156	CHARCOAL		25,000.00	46,400.00
12021210	BANK INTEREST ON FIXED DEPOSIT		0.00	1,639,178.09
NOTE 9	SUB-TOTAL		2,920,000.00	2,047,968.09

NOTE 9: FEES – GENERAL

ECONOMIC CODE	REVENUE ITEMS	REMARK	2019 APPROVED ESTIMATES	2019 ACTUAL REVENUE
120204	FEES – GENERAL			
12020418	MARRIAGE/DIVORCE FEES		1,000,000.00	240,000.00
12020426	COURT SUMMONS FEES		120,000.00	-
12020442	ASSOCIATION FEES		35,000,000.00	30,000.00
12020443	BIRTH & DEATH REGISTRATION FEES		100,000.00	30,200.00
12020448	DEVELOPMENT LEVIES		2,500,000.00	
12020449	BUSINESS/TRADE OPERATING FEES		-	-
12020450	INSPECTION FEES			-
12020451	TIMBER AND FOREST FEES		-	
12020453	APPLICATIONS FEES		-	
12020464	HOSPITAL SERVICE CHARGES		-	1,000.00
12020467	HAULAGE/SAND FEES/FOOD STUFF		-	402,600.00

12020466	CERTIFICATE OF INDIGENESHIP		250,000.00	1,190,600.00
12020479	PENAL FEES		-	
12020480	RENEWAL FEES		0.00	
12020481	PLOT ALLOCATION & LAYOUT FEES		0.00	
12020486	CUSTOMARY COURT PROBATE FEES		0.00	
12020491	MOTOR PARK FEES		120,000.00	7,500.00
12020493	STREET NAMING			-
12020494	OATH FEES		120,000.00	4,400.00
NOTE 10	SUB-TOTAL		39,210,000.00	1,906,300.00

NOTE 10: FINES – GENERAL

ECONOMIC CODE	REVENUE ITEMS	REMARK	2019 APPROVED ESTIMATES	2019 ACTUAL REVENUE
120205	FINES – GENERAL			
12020502	COURT FINES	SUNDRY FINES	300,000.00	3,993.50
12020504	OTHER FINES		0.00	
12020505	FINES FOR CONTRAVENTION OF ENVIRONMENTAL LAWS		500,000.00	394,500.00
NOTE 11	SUB-TOTAL		800,000.00	398,493.50

NOTE 11: SALES – GENERAL

ECONOMIC CODE	REVENUE ITEMS	REMARK	2019 APPROVED ESTIMATES	2019 ACTUAL REVENUE
120206	SALES – GENERAL			
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS		5,000,000.00	
12020609	PROCEED FROM SALES OF FARM PRODUCE		5,000,000.00	26,600.00
12020625	SALE OF FISHERY PRODUCTS		5,000,000.00	-
12020617	SALES OF POULTRY ANIMALS		850,000.00	5,029,350.00
12020628	SALES OF TRACTORS AND EQUIPMENTS		-	2,970,000.00
NOTE 12	SUB-TOTAL		850,000.00	8,025,950.00

NOTE 12: EARNINGS – GENERAL

ECONOMIC CODE	REVENUE ITEMS	REMARK	2019 APPROVED ESTIMATES	2019 ACTUAL REVENUE
12020702	EARNINGS FROM LABORATORY SERVICES		0.00	-

12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT		500,000.00	40,000.00
12020701	EARNINGS FROM CONSULTANT		0.00	1,570,000.00
12020707	EARNING FROM MED. SERVICES		0.00	-
12020710	EARNINGS FROM GUEST HOUSES		0.00	
12020711	EARNING FROM COMM. ACTIVITIES		0.00	-
12020722	EARNING FROM CAT SERVICE			
12020734	EARNINGS FROM SHARES AND STOCK		0.00	4,000.00
NOTE 13	SUB-TOTAL		500,000.00	1,614,000.00

NOTE 13: RENT ON GOVERNMENT BUILDINGS

ECONOMIC CODE	REVENUE ITEMS	REMARK	2019 APPROVED ESTIMATES	2019 ACTUAL REVENUE
12020801	RENT ON GOVT. QUARTERS		-	35,000.00
12020803	RENT ON GOVT BUILDINGS		-	
12020806	RENT ON SHOPS		700,000.00	70,900.00
	SUB-TOTAL		700,000.00	70,900.00

NOTE 14: RENT ON LAND & OTHERS

ECONOMIC CODE	REVENUE ITEMS	REMARK	2019 APPROVED ESTIMATES	2019 ACTUAL REVENUE
12020901	RENT ON GOVT. LAND		-	-
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND		-	-
12020905	LEASE RENTAL		-	-
12020906	RENTS ON GOVT. PROPERTIES.		-	-
NOTE 14	SUB-TOTAL		-	-

NOTE 15: INVESTMENT INCOME

ECONOMIC CODE	REVENUE ITEMS	REMARK	2019 APPROVED ESTIMATES	2019 ACTUAL REVENUE
12021101	OPERATING SURPLUS		0.00	-
12021102	DIVIDEND RECEIVED		0.00	-
12021103	OTHER INVESTMENTS INCOME		0.00	-
NOTE 16	SUB-TOTAL		0.00	-
14070103	RECOVERY STOLEN ITEMS			-
	GROUND TOTAL		992,298,995.00	715,577,844.53

NOTE 16: ANALYSIS OF PERSONAL EMOLUMENTS

ADMINISTRATIVE CODE	DEPARTMENTS	AMOUNTS (₦)
011100100101	OFFICE OF THE CHAIRMAN	2,693,288.50
	INTERNAL AUDIT UNIT	2,167,112.08
011101200101	OFFICE OF THE SECRETARY TO THE LOCAL GOVT.	2,236,029.00
011101300101	THE COUNCIL	12,000,000.00
012500100101	HEAD OF LOCAL GOVERNMENT ADMINISTRATION	4,734,294.00
012500500101	DEPARTMENT OF ADMINISTRATION AND GENERAL SERVICES	49,121,462.87
021500100101	DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT	7,102,509.61
022000100101	DEPARTMENT OF FINANCE AND SUPPLIES	26,906,705.76
022000300101	DEPARTMENT OF BUDGET, PLANNING, RESEARCH AND STATISTICS	2,939,673.77
023400100101	DEPARTMENT OF WORKS, HOUSING, LAND AND SURVEY	33,678,800.72
051400300101	DEPARTMENT OF EDUCATION AND SOCIAL SERVICES	30,395,994.65
	INFORMATION UNIT	-
052100100101	DEPARTMENT OF MEDICAL SERVICES	110,133,735.29
053500100101	DEPARTMENT OF ENVIRONMENTAL HEALTH SERVICES	16,633,613.91
	TOTAL	300,743,220.16

NOTE 17: ANALYSIS OF OVERHEAD

ADMINISTRATIVE CODE	DEPARTMENTS	AMOUNTS (₦)
021500100101	DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT	1,719,000.00
023400100101	DEPARTMENT OF WORKS, HOUSING, LAND AND SURVEY	3,181,210.58
051400300101	DEPARTMENT OF EDUCATION AND SOCIAL SERVICES	7,616,448.63
052100100101	DEPARTMENT OF MEDICAL SERVICES	1,866,000.00
053500100101	DEPARTMENT OF ENVIRONMENTAL HEALTH SERVICES	4,265,000.00
	TOTAL	18,647,659.21

NOTE 18: ANALYSIS OF OVERHEAD (GENERAL NATURE)

ADMINISTRATIVE CODE	DEPARTMENTS	AMOUNTS (₦)
011100100101	OFFICE OF THE CHAIRMAN	30,287,030.00
	INTERNAL AUDIT UNIT	1,174,000.00
011101200101	OFFICE OF THE SECRETARY TO THE LOCAL GOVT.	1,433,000.00
011101300101	THE COUNCIL	2,196,320.00
012500100101	HEAD OF LOCAL GOVERNMENT ADMINISTRATION	1,405,154.40
012500500101	DEPARTMENT OF ADMINISTRATION AND GENERAL SERVICES	25,102,101.75
022000100101	DEPARTMENT OF FINANCE AND SUPPLIES	33,963,355.31
022000300101	DEPARTMENT OF BUDGET, PLANNING, RESEARCH AND STATISTICS	1,483,922.22
	TOTAL	96,972,961.46

NOTE 19: GENERAL ADMINISTRATION

DEPARTMENTS	P.E	OVERHEAD	AMOUNT
Administration and General Services	49,121,462.87	25,102,101.75	74,223,564.62
Finance & Supplies	26,906,705.76	33,963,355.31	60,870,673.77
Budget, Planning and Statistics	2,939,673.77	1,412,000.00	4,351,673.77
Head of Local Government Administration	4,734,294.00	1,405,154.40	6,139,448.40
Total			145,584,747.86

NOTE 20: HEALTH AND ENVIRONMENTAL SERVICES

DEPARTMENTS	P.E	OVERHEAD	AMOUNT
Primary Health Care Services	110,133,735.29	1,866,000.00	111,999,735.29
Environmental Health Services	16,633,613.91	4,265,000.00	20,898,613.91
Total			132,898,349.20

NOTE 21: WORKS AND HOUSING

DEPARTMENTS	P.E	OVERHEAD	Amount
Works and Housing	33,678,800.00	3,181,210.58	36,860,010.58
TOTAL			36,860,010.58

NOTE 22: EDUCATION

Departments	P.E	OVERHEAD	Amount
Education and Information Units	30,395,994.65	7,616,448.63	38,012,443.28
TOTAL			38,012,443.28

NOTE 23: AGRICULTURE AND NATURAL RESOURCES

Departments	P.E.	OVERHEAD	Amount
Agriculture And Natural Resources	7,102,509.61	1,719,000.00	8,821,509.61
TOTAL			8,821,509.61

NOTE 24: ANALYSIS OF CAPITAL PROJECTS

DEPARTMENTS	AMOUNTS (N)
Politicians	20,000.00
Administration and General Services	609,800.00
Agriculture and Natural Resources	8,265,000.00
Works and Housing	134,490,626.46
Finance and Supplies	-
Budget and Planning	20,000.00
Education	16,581,799.73
Primary Health Care Services	7,102,000.00
Environmental Health Services	17,565,000.00
Total	184,654,226.19

NOTE 25: ANALYSIS MISCELLANEOUS (POLITICIANS)

DEPARTMENTS	P.E	OVERHEAD	AMOUNTS (N)
Office of the Chairman	2693,288.30	30,287,030.00	32,980,318.30
Secretary to the Local Government	2,236,029.00	1,433,000.00	3,669,029.00
Legislative House	12,000,000.00	2,196,320.00	14,196,320.00
Total			50,845,667.30

**2019 ANNUAL FINANCIAL STATEMENTS
ORGANIZATIONAL CODE 63021900
OFFICE OF THE CHAIRMAN**

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL EXPENDITURES	REMARKS
011100100101	70111	2	EXPENDITURES			
		21	PERSONNEL COST			
		2101	SALARY			
		210101	SALARIES AND WAGES			
		21010101	SALARY	0.00		
		21010102	OVERTIME PAYMENTS	0.00		
		21010103	CRF – SALARIES	20,000,000.00	2,693,288.50	
			GRAND TOTAL PERSONNEL EMOLUMENT	20,000,000.00	2,693,288.50	
		210201	ALLOWANCES			
		21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE)	-	5,500,000.00	
		21020102				
			SUB-TOTAL	-	5,500,000.00	

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL EXPENDITURES	REMARKS
		2202	OVERHEAD COST			
		220201	TRAVEL & TRANSPORT – GENERAL			
		22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-		
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	5,103,000.00	
		22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-		
		22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-		
		22020202	TELEPHONE CHARGE		100,000.00	
			SUB-TOTAL	4,000,000.00	5,203,000.00	
		22020301	OFFICE STATIONERIES	-		

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL EXPENDITURES	REMARKS
		22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	800,000.00	180,000.00	
		22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	
		22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QTRS	-		
		22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	200,000.00	120,000.00	
		22020407	IMPRESS	1,000,000.00	490,000.00	
		22020409	UPKEEP ALLOWANCE	3,500,000.00	3,975,000.00	
			Sub Total	4,500,000.00	4,765,000.00	

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL EXPENDITURES	REMARKS
		220206	OTHER SERVICES – GENERAL			
		22020601	SECURITY SERVICES	2,000,000.00	5,998,330.00	
		22020602	OFFICE RENT	0.00		
		22020603	RESIDENTIAL RENT	0.00		
		22020604	SECURITY VOTE (INCLUDING OPERATIONS)	5,000,000.00	6,420,000.00	
			SUB-TOTAL	7,000,000.00	12,418,330.00	
		220208	FUEL AND LUBRICATION			
		22020801	MOTOR VEH. FUEL COST	-		
		22020803	PLANT AND GEN. FUEL COST	-	-	
				-	-	
ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL EXPENDITURES	REMARKS
		220210	MISCELLANEOUS EXPENSES GENERAL			
		22021001	REFRESHMENT & MEALS/ ENTERTAINMENT & HOSPITALITY	4,793,200.00	1,980,700.00	
		22021002	HONORARIUM & SITTING ALLOWANCE	-		
		22021003	PUBLICITY & ADVERTISEMENTS	0.00		
		22021004	MEDICAL EXPENSES – LOCAL	-		
		22021006	POSTAGES & COURIER SERVICES	0.00		
		22021007	WELFARE PACKAGES	1,000,000.00	70,000.00	
		22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00		
		22021020	ELECTION LOGISTICS	1,000,000.00		
		22021029	OTHER EXPENSES	-	350,000.00	
		22021030	PUBLIC ENLIGHTENMENT PROGRAMME	-	-	
		22021032	FAIR, FESTIVAL, EXPO AND SUMMIT	0.00		
			SUB-TOTAL	-	-	
			GRAND TOTAL OVERHEAD COST	23,293,200.00	30,287,030.00	

**ORGANIZATIONAL CODE 63021900
OFFICE OF THE CHAIRMAN**

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL EXPENDITURES	REMARKS
		230101	DETAILS OF CAPITAL EXPENDITURES			
		23010112	PURCHASE OF OFFICE FURNIT.	-	-	
		23010113	PURCHASE OF COMPUTER	-		
		23010114	PURCHASE OF COMP. PRINTER	-		
		23010120	PURCHASE OF KITCHEN EQUIP.	-	20,000.00	
		23010146	PURCHASE OF OTHER EQUIP.	-		
		23010105	PURCHASE OF MOTOR VEH.	-	-	
			TOTAL	-	20,000.00	

OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT
ORGANIZATIONAL CODE 63021900
2019 ANNUAL FINANCIAL STATEMENTS

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL	REMARKS
011101200101	70111	2	EXPENDITURES			
		21	PERSONNEL COST			
		2101	SALARY			
		210101	SALARIES AND WAGES			
		21010101	SALARY	0.00		
		21010102	OVERTIME PAYMENTS	0.00		
		21010103	CRF – SALARIES	5,000,000.00	2,236,029.00	
			GRAND TOTAL PERSONNEL EMOLUMENT	5,000,000.00	2,236,029.00	
		2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
		210201	ALLOWANCES			
		21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE)	-		
		21020102	LEAVE ALLOWANCE	0.00		
		21020103	WARDROBE/OUTFIT ALLOWANCE	-		
		21020104	FURNITURE ALLOWANCE	-		
			SUB-TOTAL	-		

OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
		2202	OVERHEAD COST			
		220201	TRAVEL & TRANSPORT – GENERAL			
		22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-		
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	928,000.00	113,000.00	
		22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-		
		22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-		
			SUB-TOTAL	928,000.00	113,000.00	
		220204	MAINTENANCE SERVICES – GENERAL			
		22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	-	-	
		22020402	MAINTENANCE OF OFFICE FURNITURE	-	300,000.00	
		22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QTRS	-	-	
		22020404	MAINTENANCE OF OFFICE EQUIPMENT	180,000.00	270,000.00	
			SUB-TOTAL			

OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
		220205	TRAINING - GENERAL			
		22020501	LOCAL TRAINING	-	-	
		22020502	INTERNATIONAL TRAINING	-	-	
			SUB-TOTAL	-	-	
		220208	FUEL & LUBRICANTS – GENERAL			
		22020801	MOTOR VEHICLE FUEL COST	820,000.00	500,000.00	
		22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	
		22020803	PLANT / GENERATOR FUEL COST	0.00	-	
			SUB-TOTAL	-	-	
		220210	MISCELLANEOUS EXPENSES GENERAL			
		22021001	REFRESHMENT & MEALS / ENTERTAINMENT & HOSPITALITY	740,000.00	250,000.00	
		23010146	PURCHASE OF OTHER EQUIP.	-		
			SUB-TOTAL	-		
			GRAND TOTAL OVERHEAD COST	2,668,000.00	1,433,000.00	

**INTERNAL AUDIT
ORGANIZATIONAL CODE 63021900
2019 GENERAL PURPOSE FINANCIAL STATEMENTS**

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
011200300101	70111	2	EXPENDITURES			
		21	PERSONNEL COST			
		2101	SALARY			
		210101	SALARIES AND WAGES			
		21010101	SALARY	0.00		
		21010102	OVERTIME PAYMENTS	0.00		
		21010103	CRF – SALARIES	1,880,000.00	2,167,112.08	
			GRAND TOTAL PERSONNEL EMOLUMENT	1,880,000.00	2,167,112.08	
		2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
		210201	ALLOWANCES			
		21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE)	-	-	
		21020102	LEAVE ALLOWANCE	0.00		
		21020103	WARDROBE/OUTFIT ALLOWANCE			
		21020104	FURNITURE ALLOWANCE	-		
			SUB-TOTAL	-	-	

INTERNAL AUDIT

011200300101	70111	2202	OVERHEAD COST	2019 APPROVED ESTIMATES	2019 ACTUAL EXPENDITURES	REMARKS
		220201	TRAVEL & TRANSPORT – GENERAL			
		22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-		
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	320,000.00	
		22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-		
		22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-		
			SUB-TOTAL	500,000.00	320,000.00	
		220203	MAINTENANCE SERVICES – GENERAL			
		22020301	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	340,000.00	14,000.00	
		22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	700,000.00	
		22020407	IMPRESS	400,000.00	90,000.00	
		22020401	MAINTENANCE OF OFFICE/OTHERS	-	50,000.00	
		22021001	REFRESHMENT / MEAL	-	250,000.00	

INTERNAL AUDIT

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
		220208	FUEL AND LUBRICANT			
		220208				
		22020801	MOTOR VEH. FUEL COST	-	-	
		22020803	PLANT FUEL COST	-		
			SUB- TOTAL	-	-	
			GRAND TOTAL OVERHEAD COST	1,340,000.00	1,424,000.00	
			DETAILS OF CAPITAL EXPENDITURES			
		23	CAPITAL EXPENDITURES			
		23010104	PURCHASE OF MOTOR BIKE	-		
		23010105	PURCHASE OF MOTOR VEH.	-		
			SUB-TOTAL	-	-	

2019 GENERAL PURPOSE FINANCIAL STATEMENTS
ORGANIZATIONAL CODE 63021900
THE COUNCIL

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL EXPENDITURES	REMARKS
012500100101	70111	2	EXPENDITURES			
		21	PERSONNEL COST			
		2101	SALARY			
		210101	SALARIES AND WAGES			
		21010101	SALARY	24,300,000.00	12,000,000.00	
		21010102	OVERTIME PAYMENTS	0.00		
		21010103	CRF – SALARIES	0.00		
			TOTAL PERSONNEL EMOLUMENT	24,300,000.00	12,000,000.00	
		2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
		210201	ALLOWANCES			
		21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE)	-	-	
		21020102	LEAVE ALLOWANCE	-		
		21020103	WARDROBE/OUTFIT ALLOWANCE	0.00		
		21020104	FURNITURE ALLOWANCE	0.00		
			SUB-TOTAL	-	-	

THE COUNCIL

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
		2202	OVERHEAD COST			
		220201	TRAVEL & TRANSPORT – GENERAL			
		22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	00		
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,800,000.00	194,334.00	
		22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-		
		22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00		
		220203	MATERIALS & SUPPLIES – GENERAL			
		22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	-	-	
		22020302	BOOKS	0.00		
		22020303	NEWSPAPERS	0.00	-	

THE COUNCIL

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
		220204	MAINTENANCE SERVICES -- GENERAL			
		22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	800,000.00	80,000.00	
		22020402	MAINTENANCE OF OFFICE FURNITURE	-		
		22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QTRS	0.00		
		22020409	UP KEEP ALLOWANCE	1,000,000.00	236,986.00	
		220205	TRAINING - GENERAL			
		22020501	LOCAL TRAINING	-		
		22020502	INTERNATIONAL TRAINING	-		
		220208	FUEL & LUBRICANTS -- GENERAL			
		22020801	MOTOR VEHICLE FUEL COST	-		
		22020604	SECURITY VOTE		345,000.00	
		22020703	LEGAL SERVICE		120,000.00	
		22021029	OTHER EXPENSES	1,000,000.00	350,000.00	

THE COUNCIL

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
		220210	MISCELLANEOUS EXPENSES GENERAL			
		22021001	REFRESHMENT & MEALS / ENTERTAINMENT & HOSPITALITY	1,000,000.00	860,000.00	
		22021002	HONORARIUM & SITTING ALLOWANCE	-		
		22021007	WELFARE PACKAGES	0.00	10,000.00	
		22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00		
		22021010	DIRECT TEACHING & LABORATORY COST	0.00		
		22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00		
		23010146	PURCHASE OF OTHER EQUIPMENT	1,000,000.00		
			SUB-TOTAL	5,600,000.00	2,196,320.00	

**2019 GENERAL PURPOSE FINANCIAL STATEMENTS
ORGANIZATIONAL CODE 63021900
HEAD OF LOCAL GOVERNMENT ADMINISTRATION**

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL EXPENDITURES	REMARKS
012500500101	70111	2	EXPENDITURES			
		21	PERSONNEL COST			
		2101	SALARY			
		210101	SALARIES AND WAGES			
		21010101	SALARY	6,000,000.00	4,734,294.00	
		21010102	OVERTIME PAYMENTS	0.00		
		21010103	CRF – SALARIES	0.00		
			GRAND TOTAL PERSONNEL EMOLUMENT	6,000,000.00	4,734,294.00	
		2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
		210201	ALLOWANCES			
		21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE), (CASUAL STAFF)& (IT)	-	103,154.40	
		21020102	LEAVE ALLOWANCE	-		
		21020103	WARDROBE/OUTFIT ALLOWANCE	0.00		
		21020104	FURNITURE ALLOWANCE	0.00		

**2019 GENERAL PURPOSE FINANCIAL STATEMENTS
 ORGANIZATIONAL CODE 63021900
 HEAD OF LOCAL GOVERNMENT ADMINISTRATION**

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
		2202	OVERHEAD COST			
		220201	TRAVEL & TRANSPORT – GENERAL			
		22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-		
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,200,000.00	675,000.00	
		22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-		
		22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00		
			SUB-TOTAL	1,200,000.00	675,000.00	
		220204	MAINTENANCE SERVICES			
		22020401	MAINT. OF MOTOR VEH.	180,000.00	281,000.00	
		22020402	MAINT. OF FURNITURE	-		
		22020404	MANTENANCE OF OFFICE	100,000.00	22,000.00	
		22020407	IMPRESS	-	-	
		22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	-		
		22020801	MOTOR VEH. FUEL COST	800,000.00	45,000.00	
		22020803	GENERATOR FUEL COST	1,000,000.00	279,000.00	
			SUB-TOTAL	-	-	
			GRAND-TOTAL	3,280,000.00	1,405,154.40	

2019 GENERAL PURPOSE FINANCIAL STATEMENTS
ORGANIZATIONAL CODE 63021900
DEPARTMENT OF ADMINISTRATION AND GENERAL SERVICES

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL EXPENDITURES	REMARKS
012500500101	70111	2	EXPENDITURES			
		21	PERSONNEL COST			
		2101	SALARY			
		210101	SALARIES AND WAGES			
		21010101	SALARY	80,000,000.00	49,121,462.87	
		21010102	OVERTIME PAYMENTS	-	-	
		21010103	CRF – SALARIES	0.00		
			GRAND TOTAL PERSONNEL EMOLUMENT	80,000,000.00	49,121,462.87	
		2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
		210201	ALLOWANCES			
		21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE), (CASUAL STAFF)& (IT)	14,000,000.00	343,501.75	
		21020102	LEAVE ALLOWANCE	-		
		21020103	WARDROBE/OUTFIT ALLOWANCE	0.00		
		21020104	FURNITURE ALLOWANCE	0.00		
			SUB-TOTAL	14,000,000.00		

DEPARTMENT OF ADMINISTRATION AND GENERAL SERVICES

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
		2202	OVERHEAD COST			
		220201	TRAVEL & TRANSPORT – GENERAL			
		22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-		
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	3,213,100.00	
		22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-		
			SUB-TOTAL	5,000,000.00	3,213,100.00	
ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2018 APPROVED ESTIMATES		REMARKS
		220203	MATERIALS & SUPPLIES – GENERAL			
		22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	-	556,000.00	
		22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	469,000.00	
		22020306	PRINTING OF SECURITY DOCUMENT	600,000.00	316,000.00	

DEPARTMENT OF ADMINISTRATION AND GENERAL SERVICES

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
		220204	MAINTENANCE SERVICES – GENERAL			
		22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	2,500,000.00	205,000.00	
		22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	582,000.00	
		22020407	IMPRESS	3,000,000.00	570,000.00	
		22020408	LEAVE ALLOWANCE	-	-	
			SUB-TOTAL			
ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
		220207	CONSULTING & PROFESSIONAL SERVICES –GENERAL			
		22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	-	
		22020703	LEGAL SERVICES	2,000,000.00	300,000.00	
			SUB-TOTAL			
		220208	FUEL & LUBRICANTS – GENERAL			
		22020801	MOTOR VEHICLE FUEL COST	600,000.00	136,000.00	
		22020802	OTHER TRANSP. EQUIP.	250,000.00	270,000.00	
		22020803	PLANT & GEN. FUEL COST	-	254,000.00	
		22020404	MANTAINANCE OF OFFICE	700,000.00	29,500.00	
		22021045	MANTAINANCE OF GENERATOR	200,000.00	40,000.00	
		22020601	SECURITY SERVICES	4,000,000.00	3,819,000.00	

DEPARTMENT OF ADMINISTRATION AND GENERAL SERVICES

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
		220209	FINANCIAL CHARGES – GENERAL			
		22020902	INSURANCE PREMIUM			
			SUB-TOTAL			
		220210	MISCELLANEOUS EXPENSES GENERAL			
		22021001	REFRESHMENT & MEALS/ENTERTAINMENT & HOSPITALITY	2,500,000.00	6,665,000.00	
		22021002	HONORARIUM & SITTING ALLOWANCE			
		22021007	WELFARE PACKAGE	500,000.00	500,000.00	
		22021029	OTHER EXPENSES	800,000.00	1,819,000.00	
		22021030	PUBLIC ENLIGHTENMENT PROGRAMME	1,000,000.00	2,930,000.00	
			SUB-TOTAL			
		22040104	GRANT TO OTHER LOCAL GOVERNMENT - CAPITAL	0.00	-	
		22040109	GRANT TO COMMUNITIES/NGOs/CDAs/INTER-GOVT' RELATION	1,000,000.00	-	
		22021021	SPECIAL DAY CELEBRATION	400,000.00	200,000.00	
		22021006	POSTAGE/CONVIER SERVICES	-	65,000.00	
		22021020	ELECTION LOGISTIC SUPPORT	2,000,000.00	1,820,000.00	
			SUB-TOTAL	1,000,000.00		
			GRAND TOTAL OVERHEAD COST	26,550,000.00	25,102,101.75	

2019 GENERAL PURPOSE FINANCIAL STATEMENTS
ORGANIZATIONAL CODE 63021900
DEPARTMENT OF ADMINISTRATION AND GENERAL SERVICES
CAPITAL EXPENDITURES

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL EXPENDITURES	REMARKS
021500100101			ADMINISTRATION AND GENERAL SERVICES DEPARTMENT		-	
		23010113	PURCHASE OF COMPUTERS		450,000.00	
		23010114	PURCHASE OF COMPUTER PRINTERS		-	
		23010115	PURCHASE OF PHOTOCOPYING MACHINES		-	
		23010146	PURCHASE OF OTHER EQUIPMENT	-	-	
		23010112	PURCHASE OF OFFICE FURNITURES	2,000,000.00	134,500.00	
			PURCHASE OF MOTOR CYCLES	-		
		23010105	PURCHASE OF MOTOR VEHICLE	-		
		23010120	PURCHASE OF CANTEEN/KITCHEN EQUIPMENT	100,000.00	25,300.00	
			SUB- TOTAL	2,100,000.00	609,800.00	

2018 GENERAL PURPOSE FINANCIAL STATEMENTS
ORGANIZATIONAL CODE 63021900
DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
0215000100101	70111	2	EXPENDITURES			
		210101	SALARIES AND WAGES			
		21010101	SALARY	9,000,000.00	7,102,509.61	
		21010103	CRF – SALARIES	0.00		
			SUB-TOTAL	9,000,000.00	7,102,509.61	
		2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
		210201	ALLOWANCES			
		21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE), CASUAL STAFF	-		
		21020102	LEAVE ALLOWANCE	-		
			SUB-TOTAL	-		
			TOTAL PERSONNEL COSTS	9,000,000.00	7,102,509.61	
MINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVD EST.	2019 ACTUAL ESTIMATES	REMARKS
		2202	OVERHEAD COST			
		220201	TRAVEL & TRAN – GENERAL			
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	660,000.00	
			SUB-TOTAL	1,000,000.00	660,000.00	

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
		220204	MAINTENANCE SERVICES – GENERAL			
		22020402	MAINTENANCE OF FURNITURE	-	-	
		22020407	IMPREST	195,000.00	100,000.00	
		22020408	LEAVE BONUS	-	-	
			SUB-TOTAL	-	-	
		220210	MISCELLANEOUS EXPENSES GENERAL			
		22021001	REFRESHMENT & MEALS/ENTERTAINMENT HOSPITALITY	550,000.00	25,000.00	
		22021021	SPECIAL DAY/CELEBRATION	-		
		22021030	PUBLIC ENLIGHTENMENT PROGRAMME (ON AGRIC PROGRAMME)	200,000.00	200,000.00	
		22021033	FAIR, FESTIVAL, EXPO	-		
		22020401	MANTANACE OF VEHICLE	200,000.00	124,000.00	
		22021032	FESTIVAL EXPAND SUMIT	250,000.00	500,000.00	
		22021029	OTHER EXPENSES		110,000.00	
			SUB-TOTAL	-	-	
			GRAND TOTAL OVERHEAD COST	1,595,000.00	1,719,000.00	

2019 GENERAL PURPOSE FINANCIAL STATEMENTS
ORGANIZATIONAL CODE 63021900
AGRICULTURE AND RURAL DEVELOPMENT
CAPITAL EXPENDITURE

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
021500100101			Dept of Agriculture and Rural Development			
		23010113	PURCHASE OF COMPUTER	-	-	
		23050108	PRODUCTION OF FARM SEEDLINGS	-		
		23050109	SPECIAL PROJECTS AND ASSIGNMENTS	7,000,000.00	2,660,000.00	
			- Education/Training	-		
			- Young Farmer's Programme	0.00		
			- Youth Empowerment through Agriculture (I-YES)	-		
			- Farmer's Association Support Programme	-		
			- Construction of Storage facilities (Cribs)	-	-	
		23050117	* Crop Division	7,000,000.00	5,443,000.00	
			- Arable Crop cultivation			
			- Vegetable production			
		23050118	PROCUREMENT OF AGRIC IMPUT	1,000,000.00	162,000.00	
			SUB-TOTAL	15,000,000.00	8,265,000.00	

**2019 GENERAL PURPOSE FINANCIAL STATEMENTS
ORGANIZATIONAL CODE 63021900
DEPARTMENT OF FINANCE AND SUPPLIES**

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL EXPENDITURES	REMARKS
022000100101	70111	2	EXPENDITURES			
		210101	SALARIES AND WAGES			
		21010101	SALARY	36,500,000.00	26,906,705.76	
		21010102	OVERTIME PAYMENTS	0.00		
			GRAND TOTAL PERSONNEL EMOLUMENT	36,500,000.00	26,906,705.76	
		2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
		210201	ALLOWANCES			
		21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE) CASUAL STAFF	00		
		21020102	LEAVE ALLOWANCE	-	45,735.22	
			SUB-TOTAL	--		
			PENSION	-		
			TOTAL PERSONNEL COST	-		
		21030102				
		2202	OVERHEAD COST			
		220201	TRAVEL & TRANSPORT – GENERAL			
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,200,000.00	1,469,000.00	
				-	-	
		220203	MATERIALS & SUPPLIES – GENERAL			
		22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	-	50,000.00	
		22020305	PRINTING OF NON SECURITY DOCUMENTS	-	254,000.00	

		22020306	PRINTING OF SECURITY DOCUMENTS	100,000.00	53,000.00	
		22020312	PRODUCTION OF AFS	300,000.00	165,000.00	
			SUB-TOTAL	-	-	
		22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	-	223,000.00	
		22020402	MAINTENANCE OF OFFICE FURNITURE	-		
		22020404	MAINTENANCE OF OFFICE EQUIPMENT	-	8,000.00	
		22020407	IMPREST	-	300,000.00	
		22020408	LEAVE BONUS	-	-	
		22020709	AUDITING OF ACCOUNT	1,000,000.00	673,600.00	
			FUEL & LUBRICANTS			
			MOTOR VEH FUEL COST	-		
		22020803	GEN/PLANT FUEL COST	-	-	
		22020901	BANK CHARGES	-	-	
		22020902	INSURANCE PREMIUM	0.00		
		22020905	LOAN INTEREST	0.00		
				-	-	
		22021001	REFRESH & MEALS/ENTERT.& HOSPT.	2,500,000.00	2,597,000.00	
		22021030	PUBLIC ENLIGHTENMENT PROGRAMME ON FIN MAT.	200,000.00	89,000.00	
		22020701	FINANCIAL CONSULTANT	200,000.00	8,065,674.18	
		22021029	OTHER EXPENSES	1,220,000.00	1,994,300.00	
		22020503	PLANT GENERATOR FUEL	-	896,411.06	

DEPARTMENT OF FINANCE AND SUPPLIES

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
		220701	TRANSFER TO OTHER FUND			
		42010101	TRANSFER TO CDF / STABLIZATION FUND	-	-	
		22070102	TRANSFER TO SOVERIEGN WEALTH FUND	0.00		
		22070103	TRANSFER TO SINKING FUND	0.00		
		22080101	TRANSFER PAYMENT TO UNEMPLOYMENT	1,410,000.00	17,079,634.85	
			GRAND TOTAL OVERHEAD COST	8,130,000.00	33,963,355.31	

CAPITAL EXPENDITURES

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL EXPENDITURES	REMARKS
021500100101			FINANCE AND SUPPLIES DEPARTMENT			
		23010144	PURCHASE OF COMPUTER DEVICES	-	-	
		23010146	PURCHASE OF NETWORK DEVICES	-	-	

ORGANIZATIONAL CODE 63021900
DEPARTMENT OF BUDGET, PLANNING, RESEARCH AND STATISTICS

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL EXPENDITURES	REMARKS
022000300101	70111	2	EXPENDITURES			
		210101	SALARIES AND WAGES			
		21010101	SALARY	4,050,000.00	2,939,673.77	
			GRAND TOTAL PERSONNEL EMOLUMENT	4,050,000.00	2,939,673.77	
		210201	ALLOWANCES			
		21020101	LEAVE ALLOWANCE	-		
		21020104	FURNITURE ALLOWANCE	0.00		
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	256,000.00	
		22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	
			SUB-TOTAL	600,000.00	-	
		220203	MATERIALS & SUPPLIES – GENERAL			
		22020301	OFFICE STATIONERIES/ COMPUTER.	-	-	
		22020407	IMPRESTS	1,000,000.00	100,000.00	
		22020401	TRANSPORT EQUIPMENT	300,000.00	50,000.00	
		22020408	LEAVE BONUS	-	-	

DEPARTMENT OF BUDGET, PLANNING, RESEARCH AND STATISTICS

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
		22021001	REFRESHMENT/MEALS	400,000.00	260,000.00	
		22021014	ANNUAL BUDGET EXPENSES & ADMIN.	2,000,000.00	20,000.00	
		22021023	PUBLIC ENLIGHTENMENT PROGRAMME	-		
			-	-	-	
		22021031	CONDUCT OF SURVEY	-	706,000.00	
		2204	GRANTS AND CONTRIBUTION – GENERAL			
		23010113	PURSHASE OF COMPUTER	-		
		23010114	PURSHASE OF COMPUTER PRINTER	250,000.00	20,000.00	
		22040109	GRANT COMMUNITIES/NGOs/CDAs/MDGs	-	-	
			GRANT TOTAL OVERHEAD COST	4,280,000.00	1,412,000.00	

ORGANIZATIONAL CODE 63021900
DEPARTMENT OF WORKS, HOUSING, LAND AND SURVEY

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL EXPENDITURES	REMARKS
023400100101	70111	2	EXPENDITURES			
		210101	SALARIES AND WAGES			
		21010101	SALARY	36,800,000.00	33,678,800.00	
			GRAND TOTAL PERSONNEL EMOLUMENT	36,800,000.00	33,678,800.00	
		21020101	LEAVE ALLOWANCE	-	254,710.58	
			SUB-TOTAL	-	-	
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	260,000.00	521,000.00	
		22020201	ELECTRICITY CHARGES	-	-	
		22020603	RESIDENTIAL RENT	-	-	
			SUB-TOTAL	-	-	
		22020401	MAINT. MOTOR VEHICLE /TRANS. EQUIPMENT	1,350,000.00	75,000.00	
		22020402	MAINT. OF OFFICE	-	-	
		22020404	MAINT. OF OFFICE EQUIP.	-	5000.00	
		22020403	MAINT. OF OFF BUILD.	950,000.00	198,500.00	
		22020405	MAINTENANCE OF PLANTS/GENERATORS	120,000.00	14,000.00	
		22020407	IMPRESTS	840,000.00	115,000.00	
		22020408	LEAVE BONUS	-	-	
		22020412	MAINT. OF MARKET	400,000.00	421,000.00	
		22020413	MAINT. OF MINOR ROAD	3,500,000.00	10,000.00	
		22020419	MAINT. OF BOREHÓLES	-	-	
			SUB-TOTAL	-	-	

DEPARTMENT OF WORKS, HOUSING, LAND AND SURVEY

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
		220207	CONSULTING & PROFESSIONAL SERVICES – GENERAL			
		22020704	ENGINEERING SERVICES	-		
		22020705	ARCHITECTURAL SERVICES	-		
		22020706	SURVEYING SERVICES	600,000.00	1,390,000.00	
			SUB-TOTAL	-	-	
		220208	FUEL & LUBRICANTS – GENERAL			
		22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	10,000.00	
		22020803	PLANT / GEN. FUEL COST	-	-	
			SUB-TOTAL	-	-	
		220210	MISCEL EXPENSES GENERAL			
		22021001	REFRESHMENT & MEALS/ENTERT. & HOSP.	00	5,000.00	
		22021029	OTHER EXPENSES	500,000.00	162,000.00	
			SUB-TOTAL	00		
			GRAND TOTAL OVERHEAD COST	10,470,000.00	3,181,210.58	

ORGANIZATIONAL CODE 63021900
DEPARTMENT OF WORKS, HOUSING, LAND AND SURVEY
CAPITAL EXPENDITURE

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
021500100101			DEPT OF WORKS & HOUSING			
		23010101	PURCHASE & ACQUIST. OF LAND	-		
		23010133	PURCHASE OF SURVEY EQUIP.	-		
		23010144	PURCHASE OF ELECTRONIC EQUIPMENTS	-		
		23010146	PURCHASE OF GEO. EQUIP.	-		
		23010123	PURCHASE OF FIRE EQUIP.	-		
		23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOL	-	1,430,000.00	
		23020104	PROVISION OF HOUSING	-		
		23020114	CONSTRUCTION OF ROADS	-		
		23020105	PROVISION OF WATER FACILITIES	19,978,200.00	13,320,000.00	
		23030102	REPAIRS OF ELECTRICITY	11,500,000.00	300,000.00	
		23030103	REHABILITATION OF HOUSING	-	70,000.00	
		23030104	REHABILITATION OF WATER FACILITIES	-	-	
		23030113	REHABILITATION OF ROADS	11,220,000.00	69,086,034.00	
		23030121	REPAIRS OF OFFICE BUILDING	5,000,000.00	50,000.00	
		23040107	PREPARATION MASTER PLANS	-	300,000.00	
		23020114	CONSTRUCTION/ PROVISION OF ROADS	300,000,000.00	330,000.00	
		23020119	CONSTRCTION OF ROAD	-	49,154, 592.46	
		23020124	CONSTR. OF MOTOR PARKS	-		
			- Tarring/Paving	-		
		23050114	COMPESATION FOR ACQUIRED PROPERTIES	-	-	
		23030125	REPAIR OF GEN.	3,500,000.00	6,000.00	
		23030127	REPAIR OF ICT CENTER		444,000.00	
			GRAND-TOTAL	351,198,200.00	134,490,626.46	

2019 GENERAL PURPOSE FINANCIAL STATEMENTS
ORGANIZATIONAL CODE 63021900
DEPARTMENT OF EDUCATION AND SOCIAL SERVICES

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL EXPENDITURES	REMARKS
051400300101	70111	2	EXPENDITURES			
		210101	SALARIES AND WAGES			
		21010101	SALARY	34,500,000.00	30,395,994.65	
			GRAND TOTAL PERSONNEL EMOLUMENT	34,500,000.00	30,395,994.65	
		21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE) (NYSC)	-	97,948.63	
		21020102	LEAVE ALLOWANCE	-	-	
			SUB-TOTAL	-	-	
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	800,000.00	966,000.00	
			SUB-TOTAL	-	-	
		22020203	INTERNET ACCESS CHARGES/DSTV	-	-	
		22020304	MAGAZINES AND PERIODICS	-	-	
		22020305	PRINTING OF NON SECURITY	-	-	
			SUB-TOTAL	-	-	

		22020309	UNIFORMS & OTHER CLOTHING	-	-	
		220204	MAINTENANCE SERVICES – GENERAL			
		22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT	500,000.00	850,000.00	

			EQUIPMENT			
		22020402	MAINTENANCE OF OFFICE FURNITURE		-	
		22020407	IMPRESTS	1,200,000.00	240,000.00	
		22020408	LEAVE BONUS	-	-	
		22020411	MAINTENANCE OF COMMUNICATION EQUIP	-		
			SUB-TOTAL	-	-	
		22020601	SECURITY SERVICES	-	400,000.00	
			SUB-TOTAL	-	-	
		220210	MISCELLANEOUS EXPENSES GENERAL			
		22021001	REFRESHMENT & MEALS/ENTERTAINMENT&HOSPITALITY	1,300,000.00	1,792,500.00	
		22021002	HONORARIUM & SITTING ALLOWANCE	-		
		22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	951,000.00	
		22021004	MEDICAL EXPENSES LOCAL	-	5,000.00	
		22021007	WELFARE PACKAGES/LEADERSHIP TRAINING	-	410,000.00	
		22021009	SPORTING ACTIVITIES	-		
		22021020	ELECTION-LOGISTICS SUPPORT	-		
		22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00	1,115,000.00	
		22021024	PILGRAGE AND RELIGIOUS	1,000,000.00	15,000.00	
		22020801	MOTOR VEHICLE FUEL COST			
		22021026	EXAMINATION EXPENSES	-		

		22021027	DISASTER MANAGEMENT	500,000.00	519,500.00	
		22021029	OTHER EXPENSES	300,000.00	254,500.00	
		22021030	PUBLIC ENLIGHTENMENT PROGRAMME	-	1	
		22021032	FAIR, FESTIVAL EXPO & SUM.	-	-	
		22040109	DONATION/FIN. ASSISTANCE	-	-	
		22050102	MEAL SUBSIDY	-	-	
		22050105	EDUCATION SUBSIDY	-	-	
			SUB-TOTAL	-	-	
			GRAND TOTAL OVERHEAD COST	7,600,000.00	7,616,448.63	

**CAPITAL EXPENDITURE
DEPARTMENT OF EDUCATION AND SOCIAL SERVICES**

			COMMUNITY DEVELOPMENT SECTION			
		23050110	EDUCATIONAL PROGRAMMES (ANFEE)(COACHING)	7,000,000.00	13,450,309.71	
		23050111	CONSTITUENCY PROJECTS/EMPOWERMENT PROGRAMMES	2,000,000.00	2,531,490.02	
		23010104	PURCHASE OF MOTOR CYCLES	500,000.00	350,000.00	
		23010124	PURCHASE OF TEACHING AIDS	5,000,000.00	250,000.00	
		23010125	PURCHASE OF BOOKS	-	-	
		23010130	PURCHASE OF RECREATION FACILITIES	-	-	
			SUB-TOTAL	-	-	
			YOUTH, SPORTS AND RECREATION			
		23010126	PURCHASE OF SPORTS EQUIPMENTS	-		
		23010148	PURCHASE OF BOOKS	-		
			SUB-TOTAL	-		
			GRAND TOTAL CAPITAL COST	15,200,000.00	16,581,799.73	

**2019 GENERAL PURPOSE FINANCIAL STATEMENTS
 ORGANIZATIONAL CODE 63021900
 DEPARTMENT OF MEDICAL SERVICES**

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
052100100101	70111	2	EXPENDITURES			
		210101	SALARIES AND WAGES			
		21010101	SALARY	92,000,000.00	110,133,735.29	
			GRAND TOTAL PERSONNEL EMOLUMENT	92,000,000.00	110,133,735.29	

		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	896,000.00	
		22020301	OFFICE STATIONERIES	-	-	
		22020307	DRUG /LAB/MED. SUPPLIES	4,000,000.00	340,000.00	
		22050105	HEALTH SUBSIDY	800,000.00	475,000.00	
			SUB-TOTAL	-	-	
		220204	MAINTENANCE SERVICES – GENERAL			
		22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	500,000.00	35,000.00	
		22020402	MAINTENANCE OF OFFICE FURNIT.	-	20,000.00	
		22020407	IMPRESTS	1,000,000.00	100,000.00	
			SUB-TOTAL	-	-	
		22020803	PLANT / GENERATOR FUEL COST	-	-	
			SUB-TOTAL	-	-	

		220210	MISCELLANEOUS EXPENSES GENERAL			
		22021021	SPECIAL DAYS	-	-	
		22021030	PUBLIC ENLIGHTENMENT PROGRAMME ON HEALTH MATTERS	-	-	
		22020801	MOTOR VEHICLE FUEL	-		
			SUB-TOTAL	-	-	
			GRAND TOTAL OVERHEAD COST	8,000,000.00	1,866,000.00	

**DEPARTMENT OF MEDICAL SERVICES
CAPITAL EXPENDITURE**

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
021500100101			Dept of Primary Health Care (PHC)			
		23010112	PURCHASE OF OFF. FURNITURE	-	-	
		23010122	* PURCHASE OF HEALTH / MEDICAL EQUIPMENT	32,000,000.00	7,102,000.00	
			* Medical/Maternity Services (Family Planning, Malaria Control etc)			
			* Drug Supplies			
			* Disease surveillance, Control and prevention			
			* LACA HIV/AIDS PROGRAMME			
			* Public Enlightenment Campaigns & Training			
			* Immunization programmes			
			* Monitoring and evaluation			
			SUB-TOTAL	32,000,000.00	7,102,000.00	

ORGANIZATIONAL CODE 63021900
DEPARTMENT OF ENVIRONMENTAL HEALTH SERVICES

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL EXPENDITURES	REMARKS
053500100101	70111	2	EXPENDITURES			
		210101	SALARIES AND WAGES			
		21010101	SALARY	18,000,000.00	16,633,613.91	
			GRAND TOTAL PERSONNEL EMOLUMENT	18,000,000.00	16,633,613.91	
		21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE) CASUAL STAFF	-	-	
		21020102				
			SUB-TOTAL	-	-	
		22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	400,000.00	602,000.00	
			SUB-TOTAL	-	-	
		220204	MAINTENANCE SERVICES – GENERAL			
		220204011	TRANSPORT EQUIP.	400,000.00	75,000.00	
		22021406	OTHER MEDICAL SERVICE	100,000.00	30,000.00	
		22020407	IMPRESTS	-	-	
		22020412	MAINTENANCE OF MARKET	-	-	
			SUB-TOTAL	-	-	
		22020501				
		220206	OTHER SERVICES – GENERAL			
		22020605	CLEANING & FUMIGATION SERVICES	500,000.00	2,578,000.00	
			SUB-TOTAL	-	-	

DEPARTMENT OF ENVIRONMENTAL HEALTH SERVICES

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
		220208	FUEL & LUBRICANTS – GENERAL			
		22020801	MOTOR VEHICLE FUEL COST	800,000.00	100,000.00	
			SUB-TOTAL	100,000.00		
		220210	MISCELLANEOUS EXPENSES GENERAL			
		22021029	OTHER EXPENSES	-	-	
		22021030	PUBLIC ENLIGHTENMENT PROGRAMME / TRAINING ON ENV.	500,000.00	880,000.00	
			SUB-TOTAL	-	-	
			GRAND TOTAL OVERHEAD COST	2,700,000.00	4,265,000.00	

CAPITAL EXPENDITURE

ADMINISTRATIVE CODE	FUNCTIONAL CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL ESTIMATES	REMARKS
021500100101			WASTE MANAGEMENT			
			Dept of Environmental Health Services			
			ENVIRONMENTAL CONSERVATION			
		23040102	EROSION AND FLOOD CONTROL	1,750,000.00	4,795,000.00	
		23040103	WILDLIFE CONSERVATION	1,000,000.00	800,000.00	
		23010146	PURCHASE OF MOWER	-	180,000.00	
		23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL / ENVIRONMENTAL SANIT.	10,000,000.00	10,560,000.00	
		23040105	WATER POLLUTION PREVENTION AND CONTROL	2,500,000.00	1,230,000.00	
		23040106	BEAUTIFICATION & LANDSCAPING	1,500,000.00		
			SUB-TOTAL	10,050,000.00	17,565,000.00	

NOTE 26A
STAFF REFURBISHING LOAN
BALANCE AS AT 31ST DECEMBER, 2019.

S/NO	NAMES	BALACES (N)
1.	Pensioners (LGSPB)	737,705.10
2	Mrs. Adesola Adigun	25,648.00
3.	Mr. Saka Damola	5,760.00
4.	Mr. E.O. Ejiranti	148,866.18
5.	Mr. J.O. Olaoye	14,960.00
6.	Mr. Bolarinwa	16,740.00
7.	Alhaji A.A. Jimoh	3,600.00
8.	I.A. Abass	13,600.00
9.	J.O. Olaoye	45,600.00
10	Apanpa Kolawole	201,665.00
11	Abiola E.O.	176,240.00
12	O.J. Ajani	127,050.00
13	Pastor Olu Ogunjimi	5,172.76
14	Prince A.O. Ajibola	1,670.00
15	Miss Adesola Adesina	26,750.00
16	Babalola Amos	28,000.00
17	Sulaiman Yekeen	10,780.00
18	R.A. Oladiji	104,500.00
19	Mr. Adeyemo	168,712.00
20	Bamigbelu Maria	13,650.00
21	Afonja Rafiu	1,750.00
22	Muibi Najeem	8,750.00
23	M.A. Onifade	29,166.00
24	T.O. Adebola	15,750.00
25	Atilola Oluyemisi	21,000.00
26	Oladejo Nurudeen	1,750.00
27	Mrs. F.T. Abegunde	10,500.00
28	Ojenike D.O.	5,750.00
29	Ibraheem Mensah K.	73,500.00
30	Ojegoke Ismaheel Tunji	78,750.00
31	Olaoniye Tawakalitu	1,000.00
32	Salawu Latifat F.	53,900.00
33	Ganiyu Waheed	110,833.22

34	T.O. Oke	78,750.00
35	T.A. Gbadero	8,200
36	Busari Gafari	11,550.00
37	Olatunbosun Folasade	62,648.00
38	Ayankola R.A	119,350.00
39	Olaotan Kafilat	15,450.00
40	Ojedokun Sulaimon O.	68,250.00
41	Oladimeji Adirat	19,250.00
42	S.F. Ogunsola	123,200.00
43	Adeoye Adegboyega	61,600.00
44	Ibikunle Yemisi Racheal	5,050.00
45	Akinlade Idowu	23,050.00
46	Okunade Kudirat	29,000.00
47	Dr. O.R. Omotajo	210,000.00
48	Prince James Ogunlade	151,666.60
49	Oyeniji Anifat Lara	15,400.00
50	Adeniran Ismael O.	22,800.00
51	Akinsanya Comfort F.	15,400.00
52	Adesina A.A.	92,400
53	Adesina Jemilat A.	26,950.00
54	Diekola Bosede	50,050.00
55	Kolawole Samurat	100,100.00
56	Amos Adebowale	138,600.00
57	Ajekigbe Musili M.	92,400.00
58	Adijat Azeez	53,900.00
59	Adekunle Seliat	38,500.00
60	Folaranmi Adeoye	92,400.00
61	Adeoye Fatai	3,850.00
62	Adetona Raheem	103,950.00
	Total	4,117,782.86

NOTE 27
SUMMARY OF DEPOSIT
AS AT 31ST DECEMBER 2019

S/N	Name	Amount
1.	Payee	25,030.00
2.	NULGE	-
2	Sunmonu J.A	35,640.00
	Total	60,670.00

**IBARAPA NORTH LOCAL GOVERNMENT, AYETE.BANK RECONCILIATION STATEMENT
AS AT DECEMBER, 2019 BANK BALANCE AS PER BANK STATEMENT.**

S/N	NAME OF BANK	ACCOUNT NO	AMOUNT
i	Ayete Microfinance Bank	20186	93,021.29
ii	Ayete Microfinance Bank	21205	680,866.26
iii	Ayete Microfinance Bank	21227	175,614.38
iv	Igangan Microfinance Bank	0219	1,113,682.70
v	Polaris Bank P/C. Eruwa	1750029687	4,734,773.55
vi	Polaris Bank P/C. Eruwa	4040031241	3,610,214.88
vii	Wema Bank P/C. Igboora	0121985996	26,348,339.39
viii	Wema Bank P/C. Igboora	0122783900	5,855.57
ix	United Bank For Africa, Ibadan	1004727834	168,206.49
x	United Bank For Africa, Ibadan	1003743400	52,499.91
xi	Heritage Bank P/C. Ibadan	5900001637	23,847.15
xii	Access Bank P/C. Ibadan	005989967	34,982.61
			37,041,904.18

A.	Bank Charges	226,366.73	
B.	Debit in Bank Statement not in the Cash Book	7,891,549.19	
C	Debit In the Cash Book not In Bank Statement	269,548,940.77	277,666,856.69
			314,708,760.87

LESS

D.	Credit in Bank Statement not in the Cash Book	94,990,780.59	
E.	Credit in the Cash Book not in Bank Statement	61,880,743.99	
F.	Unearned Effort		

BANK RECONCILIATION STATEMENT AS AT 31TH DECEMBER 2019

	=N=	=N=
Balance as per Bank Statement (Appendix A)		17,710,650.75
ADD: (i) Bank charges (Appendix B)	82,807.47	
(ii) Debit in Cash book not in Bank (Apd C)	15,000.00	
(iii) Debit in B/ statement not in Cash book (D)	<u>240,000.00</u>	<u>337,807.47</u>
		18,048,458.22
LESS: Credit in Bank not in Cash book (Appd E)	4,800.00	
Credit in Cash book not in B/ statement (F)	<u>40,000.00</u>	<u>44,800.00</u>
Balance as per Cash book		<u>18,003,658.22</u>


MR. AYOWU, D.A.

Director of Finance and Supplies,
Ibarapa North West Local Council Development Area,
Iganga

(Faint circular stamp: IBARAPA NORTH WEST LOCAL COUNCIL DEVELOPMENT AREA, IGANGA)