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**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT**  
**STATEMENT OF RESPONSIBILITY**

These General Purpose Financial Statements have been prepared by the Director of Finance and Supplies, Ogbomosho South Local Government in accordance with the provisions of the Financial Control and Management with Generally Accepted Accounting Practices.

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 recorded the use of all public financial resources by the Local Government Council. To the best of my knowledge, this system of internal control has operated adequately throughout the reporting period.

-----  
**ALH. SALAMI RASAQ ADESINA**  
*Treasurer*

-----  
**DATE.**

We accept responsibilities for the integrity of these General Purpose Financial Statements, the information they contain and their compliance with financial Control and Management Act 1958 as amended.

In our opinion these General Purpose financial statement fairly reflect the Financial Position and Performance of the Local Government as at 31<sup>st</sup> December, 2020 and its operations for the year ended on that date.

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**ALHAJI SALAMI RASAKI ADESINA**  
*Director of Finance & Supplies,  
Ogbomosho South Local Government,  
Arowomole-Ogbomosho.*

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**HON. OYEDOKUN OYENIYI TIMOTHY**  
*Caretaker Chairman  
Ogbomosho South Local Government  
Arowomole-Ogbomosho*

-----  
*Date*

-----  
*Date*

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT**  
**STATEMENT OF ACCOUNTING POLICIES**

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

**CAPITAL EXPENDITURE**

The capital expenditure does not include payments in respect of projects that were carried out in 2020 financial alone. It included the payment of retentions in respect of projects in the previous accounting periods and even few our right payments for projects that has been carried out in the previous financial year but were not paid for.

**ADVANCES**

The advances figure comprises pension allowances paid to the Local Government retirees on behalf of the Pension which the board was yet to settle as at the end of the financial year. Also, included is the balance in the accounts of individuals' staff in respect of the vehicle refurbishing loan granted to the establishment staff.

**DEPOSIT**

The deposit represents the Local Government indebtedness to other Local Government in the state in form of deduction made from salaries of staff in respect of the loan brought from such. Council on transfer which the Local Government has not remitted to such Local Governments. Also included is the 5% withholding tax deduction that is yet to be remitted to the State Board of Internal Revenue as at the end of the Finance year.

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT**

**STATEMENT OF CASH FLOW AS AT 31<sup>ST</sup> DECEMBER, 2020**

<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>NOTE</b>	<b>APPROVED 2020 ₦</b>	<b>ACTUAL 2020 ₦</b>
Dependent Revenue	1	720,000.00	971,238,651.99
Independent Revenue	1	100,000.000	24,674,494.08
Total Revenue (Total inflow from Operating Activities)			<b>995,913,146.07</b>
<b>EXPENDITURE</b>			
Personnel Emolument	2	460,000,000	597,971,071.44
Overhead	3	150,000,000	111,661,459.38
LGSPB		-	57,871,466.15
Transfer to other Government Agencies		-	-
Total Outflow from Operating Activities		-	767,503,996.97
Net Cash flow from Operating Activities			228,409,149.10
<b>Cash flow from Investing Activities</b>			
Purchase/Construction of Assets	4	317,050,000	226,045,025.00
Net cashflow from Investing Activities			2,364,124.10
<b>Cash flow from Financial Activities</b>			
Domestic/Foreign/Other borrowing/Interest payment/Capital Grant			
Net cashflow from Financial Activities			2,364,124.10
Net cashflow from all Activities			2,364,124.10
Opening Reserve/Cash and its equivalent 1/1/2020			38,614,996.82
Closing Reserve/Cash and its equivalent 31/12/2020			31,893,761.76

### CASH AND ITS EQUIVALENT DETAILS:

Stabilization L/G	-	19,000,000.00
Stabilization LCDA	-	15,648,552.00
Interest on Stabilization:		
L/G	-	69,040.01
LCDA	-	<u>69,264.08</u>
Cash in hand & Bank	-(L/G & LCDA)	-
		<u>31,893,761.76</u>
Total Reserve	-	<u><b>66,680,617.85</b></u>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT**  
**STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER, 2020**

<b>ASSET</b>	<b>NOTE</b>	<b>2019 ₦</b>	<b>2020 ₦</b>
<b>CURRENT ASSET</b>	1		
Cash and Cash Equivalent		38,614,996.82	66,680,617.85
Receivable		-	-
Prepayment		-	-
Inventories		-	-
Advances	5	26,338,135.42	16,365,000.00
A. Total Current Asset		64,953,132.24	83,045,617.85
Non Current Asset		-	-
Long Term Loans		-	-
Investment		896,319.00	896,319.00
Property		-	-
Investment Property		-	-
Intangible Asset		-	-
B. Total Non-Current Asset		896,319.00	896,319.00
A + B Total Assets		65,849,451.24	83,941,936.85
<b>CURRENT LIABILITY</b>			
Deposit	6	42,596,789.18	44,739,401.99
Short Term Loan			
Payable			
Total Current Liabilities		42,596,789.18	44,739,401.99
Non Current Liabilities			
Long Terms Loan			
Long Borrowings			
Total Non-Current Liabilities			
Total Liabilities		42,596,789.18	44,739,401.99
<b>NET ASSET/EQUITY</b>			
Reserve		23,252,662.06	39,202,534.86
Accumulated Surplus	8	37,144,005.06	40,979,120.92
Minority Interest		-	-
Total Net Asset		23,252,662.06	33,202,534.86

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**

**2020 GENERAL PURPOSE FINANCIAL STATEMENT**

**STATEMENT OF CONSOLIDATED REVENUE FUND AS AT 31<sup>ST</sup> DECEMBER, 2020**

<b>Receipt</b>	<b>NOTE</b>	<b>APPROVED 2020</b> <b>₦</b>	<b>ACTUAL</b> <b>2020</b> <b>₦</b>	<b>TOTAL</b>
<b>A. DEPENDENT REVENUE</b>				
(i) Statutory Allocation FAAC		400,000,000.00	714,008,624.20	
(ii) 10% State IGR		20,000,000.00	-	
(iii) Reimbursement (LG Pension Staff)		-	4,537,567.98	
(iv) Teacher's Pension Fund (PTF)		300,000,000.00	252,692,459.81	
			<b>971,238,651.99</b>	<b>971,238,651.99</b>
<b>B. INDEPENDENT REVENUE</b>				
(i) Internally Generated Revenue		100,000,000.00	24,536,190.00	
(ii) Interest on Stab.		-	138,304.08	24,674,494.08
<b>TOTAL REVENUE</b>				<b>995,913,146.07</b>
<b>EXPENDITURE</b>	<b>5</b>			
Personal Emolument		460,000,000.00	655,842,537.59	
Overhead Cost		150,000,000.00	111,661,459.38	
Capital projects		360,000,000.00	226,045,025.00	993,549,021.97
Surplus/Deficit from Operating Activities.				<b>2,364,124.10</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT**  
**STATEMENT OF CAPITAL DEVELOPMENT FUND AS AT 31<sup>ST</sup> DECEMBER, 2020**

	NOTE	APPROVED 2020 ₦	ACTUAL 2020 ₦	TOTAL ₦
Transfer from CRFA			995,913,146.07	
Loan Aid and Grant			-	
Total Revenue Available		720,000,000.00	995,913,146.07	995,913,146.07
Less Capital Expenditure	5			
Main Local Government		317,050,000.00	194,145,575.00	
LCDA			31,899,450.00	226,045,025.00
<b>Net Surplus/Deficit</b>				<b>769,868,121.00</b>



**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT**  
**NOTE TO THE ACCOUNTS**

<b>CLASSIFICATION</b>	<b>NOTE</b>	<b>ACTUAL 2020</b> <b>₦</b>
Dependent Revenue	1	971,238,651.99
Independent Revenue	1	24,536,190.00
Personnel Emolument	2	655,839,537.59
Overhead	3	111,661,459.38
Purchase/Construction of Assets	4	226,045,025.00
Summary of Total Expenditure	5	993,549,021.97
Deposit	6	44,739,401.99
Advances	7	16,365,000.00
Computation of Accumulated Surplus/Deficit	8	40,979,120.92

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT**  
**SUPPLEMENTARY NOTES TO THE ACCOUNT**  
**FINANCE AND SUPPLIES DEPARTMENT**  
**ADMINISTRATIVE CODE – 022000100100**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL REVENUE (JAN – DEC, 2020)</b>	<b>REMARKS</b>
11010101	Statutory Allocation	400,000,000.00	714,008,624.20	
11010201	FAAC Special Allocation (VAT)	-	-	
110104	State 10% IGR			
110102	VAT			
1202130	Teachers Pension Fund (TPF)	300,000,000.00	252,692,459.81	
110103	Govt. Share of Excess Crude Oil	150,000,000.00	-	
	LG Pension Staff	-	4,537,567.98	
	<b>TOTAL</b>	<b>870,000,000.00</b>	<b>971,238,651.99</b>	

<b>INDEPENDENT REVENUE</b>				
<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL REVENUE (JAN – DEC., 2020)</b>	<b>REMARKS</b>
12010101	Comm. Dev. Tax	415,000,000.00	9,420.00	
12020137	Trade Permit Licence Fees	200,000.00	116,500.00	
12020444	Burial Fees	100,000.00	104,000.00	
12020120	Squatter Fees	150,000.00	196,700.00	
12020476	Certificate of Indigeneship	10,000,000.00	3,578,000.00	
12020138	Hackney Permit	NIL	159,500.00	
12020449	Business/Trade Operation Fees	300,000.00	73,000.00	
12020491	Parking Fees	200,000.00	14,780.00	
12020442	Association Fees	50,000.00	30,000.00	
12020705	Earning from the use of Government Hall	3,000,000.00	420,100.00	
12020131	Liquor Licenses	100,000.00	20,500.00	
12020418	Marriage/Divorce Fees	5,000,000.00	20,000.00	
12020419	Attestation of Bachelorhood/Spinsterhood Fees	5,000,000.00	2,690,000.00	
12020426	Court Summon Fees	200,000.00	280.00	
12020427	Tender Fees	100,000.00	7,200.00	
12020493	Street Naming Fees	1,000,000.00	40,000.00	
12020728	Earning from Affidavits and Oaths	1,000,000.00	9,860.00	
12020806	Rent on Shop	500,000.00	1,044,350.00	
12020901	Rent on Land	3,000,000.00	4,857,300.00	
12020419	Contractor Registration Fees.	1,000,000.00	350,000.00	
12020609	Earning from Agric Produce	-	210,000.00	
12020604	Sales of Stores/Scraps/Unserviceable items	1,000,000.00	365,000.00	

12020611	Proceeds from sales of Govt. vehicles	4,000,000.00	9,261,000.00	
12020703	Earning from Hire of Plants & Equipment (Lowbed)	10,000,000.00	560,000.00	
12020157	Other Reg. Quarry/Artisan	50,100.00	271,500.00	
12020813	Rent on Govt. Building	-	127,200.00	
	<b>TOTAL</b>	<b>460,950,100.00</b>	<b>24,536,190.00</b>	

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**

**2020 GENERAL PURPOSE FINANCIAL STATEMENT**

**SUPPLEMENTARY NOTES TO THE ACCOUNT**

**REVENUE DETAILS FOR THE YEAR 2020**

**INDEPENDENT REVENUE**

**ENVIRONMENTAL DEPARTMENT - ADMINISTRATIVE CODE – 022000100100**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL REVENUE (JAN – DEC, 2020)</b>	<b>REMARKS</b>
12020444	Burial Fees	100,000.00	104,000.00	
	<b>Total</b>	<b>100,000.00</b>	<b>104,000.00</b>	

**EDUCATION DEPARTMENT**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL REVENUE (JAN – DEC, 2020)</b>	<b>REMARKS</b>
12020442	Association Fees	50,000.00	30,000.00	
12020494	Identification	10,000,000.00	3,578,000.00	
	<b>Total</b>	<b>10,050,000.00</b>	<b>3,608,000.00</b>	

**WORKS AND HOUSING DEPARTMENT**

<b>ECONOMIC CODE</b>	<b>REVENUE ITEMS</b>	<b>2020 APPROVED ESTIMATE</b>	<b>ACTUAL REVENUE (JAN – DEC, 2020)</b>	<b>REMARKS</b>
12020806	Rent on Shop	500,000.00	1,044,350.00	
12020901	Rent on Land	3,000,000.00	4,857,300.00	
12020419	Contractor Reg. Fees	1,000,000.00	350,000.00	
12020604	Sales of Stores/Scraps/Unserviceable items	1,000,000.00	365,000.00	
12020611	Proceeds from Sales of Government Vehicles	4,000,000.00	9,261,000.00	
12020703	Earning from Hire of Plants and Equipment (Lowbed)	10,000,000.00	560,000.00	
12020803	Rent on Government Building	14,000,000.00	127,200.00	

	<b>Total</b>	<b>33,500,000.00</b>	<b>16,564,850.00</b>	
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### AGRIC DEPARTMENT

ECONOMIC CODE	REVENUE ITEMS	2020 APPROVED ESTIMATE	ACTUAL REVENUE (JAN – DEC, 2020)	REMARKS
12020609	Earning from Agric Produce	-	210,000.00	
	<b>Total</b>	<b>NIL</b>	<b>210,000.00</b>	

### FINANCE & SUPPLIES DEPARTMENT

ECONOMIC CODE	REVENUE ITEMS	2020 APPROVED ESTIMATE	ACTUAL REVENUE (JAN – DEC, 2020)	REMARKS
12010101	Community Devt./Poll Tax	415,000,000	9,420.00	
12020120	Hawker/Squatters Permit/Food Stuff	150,000.00	196,700.00	
12020131	Liquor Licence	100,000.00	20,500.00	
12020137	Trade Permit Licence Fees	200,000.00	116,500.00	
12020138	Hackney Permit	-	159,500.00	
12020427	Tender Fees	100,000.00	7,200.00	
12020449	Business/Trade Operating Fees	300,000.00	73,000.00	
12020491	Motor Park Fees	200,000.00	14,780.00	
12020705	Earning from the Use of Government Hall	3,000,000.00	420,100.00	
12020157	Other Registration/Quarry/Artisan	50,100.00	271,500.00	
	<b>Total</b>	<b>4,145,000.00</b>	<b>1,289,200.00</b>	

### ADMINISTRATIVE DEPARTMENT

ECONOMIC CODE	REVENUE ITEMS	2020 APPROVED ESTIMATE	ACTUAL REVENUE (JAN – DEC, 2020)	REMARKS
12020418	Marriage/Divorce Fees	5,000,000.00	20,000.00	
12020419	Attestation of Bachelorhood/Spinsterhood Fees	5,000,000.00	2,690,000.00	
12020426	Court Summon Fees	200,000.00	280.00	
12020493	Street Naming Fees	1,000,000.00	40,000.00	
12020728	Earning from Affidavit & Oaths	1,000,000.00	9,860.00	

	<b>Total</b>	<b>12,200,000.00</b>	<b>2,760,140.00</b>	
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**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT**  
**THE AGGREGATE SUMMATION OF PERSONNEL EMOLUMENT COST**  
**NOTES 2**

<b>DEPARTMENT/ OFFICE</b>	<b>ADMIN CODE</b>	<b>2020 APPROVED ESTIMATE</b>	<b>2020 ACTUAL EXPENDITURE</b>	<b>REMARKS</b>
Chairman	0110010000100	33,907,656.00	20,478,216.34	
Secretary	011101300100	4,040,000.00	2,935,066.66	
Internal Auditor	011118300100	3,345,831.00	2,458,179.47	
The Council	011200100100	14,400,000.00	NIL	
HLGA	012500100100	4,920,000.00	6,018,059.25	
Admin & General Services	012500100100	81,686,093.04	83,116,595.45	
Finance & Supplies	022000100100	52,990,746.00	42,263,052.44	
Education and Social Services	055100300100	44,740,744.96	43,492,844.07	
PHC	052100100100	282,418,958.72	90,332,256.45	
Agric & Natural Resources	021500100100	13,873,236.32	9,885,039.25	
Works	023400100100	33,078,610.00	27,939,647.19	
BPR & S	02200300100	2,573,456.00	2,283,540.96	
Environmental Services	053500100100	64,424,591.96	14,076,114.10	
Social Benefit:	-	-	-	
L/G Pensioners	022000100100	-	57,871,466.15	
Teachers Retiree	055100300100	-	252,692,459.81	
Total		<b>636,399,924.00</b>	<b>655,842,537.59</b>	

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT**  
**OVERHEAD DETAILS**  
**OFFICE OF THE CHAIRMAN- ADMIN CODE- 012500100100**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED 2020</b>	<b>ACTUAL 2020</b>
22020102	Local Travel & Transport Others	3,000,000.00	2,797,000.00
22020404	Maintenance of Transport Equipment	1,000,000.00	90,000.00
22020604	Security Vote	4,000,000.00	3,300,000.00
22021001	Refreshment & Meal	1,000,000.00	983,400.00
22021029	Other Expenses	4,000,000.00	3,249,933.32
		<b>13,000,000.00</b>	<b>10,420,333.32</b>



**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT**  
**OVERHEAD DETAILS**  
**HEAD OF LOCAL GOVERNMENT ADMINISTRATION**  
**- ADMIN CODE- 012500100100**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED 2020</b>	<b>ACTUAL 2020</b>
22020408	Leave Allowance	200,000.00	102,830.04
22020102	Local Travel & Transport: Others	2,000,000.00	2,000,000.00
22020401	Maintenance of Vehicle & Transport	1,000,000.00	1,000,000.00
22020402	Maintenance of Office Furniture	100,000.00	69,000.00
	<b>Total</b>	<b>3,300,000.00</b>	<b>3,171,830.04</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT**  
**OVERHEAD DETAILS**  
**ADMIN DEPARTMENT- ADMIN CODE- 012500100100B**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED 2020</b>	<b>ACTUAL 2020</b>
22020102	Local Travel & Transport Others	1,200,000.00	1,100,000.00
22020408	Leave	8,423,718.00	8,300,000.00
22021007	Welfare Packages	19,000,000.00	18,734,385.58
22020301	Office Stationeries/Computer Consumables	1,500,000.00	1,140,000.00
22020305	Printing of Non-Security Document	1,000,000.00	960,000.00
22020306	Printing of Security Document	1,000,000.00	700,000.00
22020601	Security Services	1,000,000.00	985,000.00
22021001	Refreshment & Meal	1,500,000.00	1,400,000.00
22021029	Other Expenses	2,000,000.00	2,000,000.00
22021030	Public Enlightenment	3,000,000.00	2,610,000.00
22020401	Maintenance of Motor Vehicle/Transport Equipment	1,000,000.00	1,000,000.00
22020402	Maintenance of Office Furniture	200,000.00	110,500.00
22020602	Office Rent	300,000.00	290,000.00
22020603	Residential Rent	500,000.00	490,000.00
22020703	Legal Services	1,000,000.00	1,000,000.00
	<b>Total</b>	<b>42,623,718.00</b>	<b>40,819,885.82</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT**  
**OVERHEAD DETAILS**  
**DEPARTMENT OF AGRICULTURE AND NATURAL RESOURCES**  
**- ADMIN CODE- 021500100100B**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED ESTIMATE</b>	<b>SUPPLEMENTARY ESTIMATE</b>	<b>TOTAL ESTIMATE</b>	<b>ACTUAL 2020</b>
22020408	Leave	508,282.00	-	508,282.00	508,282.00
22020102	Local Travel & Transport Others	500,000.00	4,000,000.00	4,500,000.00	3,307,792.06
2202203	Office Stationeries and Computer Consumable	50,000.00	-	42,700.00	42,700.00
22021001	Refreshment and Meal	500,000.00	-	500,000.00	500,000.00
22020406	Other Maintenance Services	1,000,000.00	-	1,000,000.00	300,000.00
	<b>Total</b>	<b>2,558,282.00</b>	<b>4,000,000.00</b>	<b>6,558,282.00</b>	<b>4,658,774.06</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT**  
**OVERHEAD DETAILS**  
**INTERNAL AUDIT- ADMIN CODE- 01118300100**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED 2020</b>	<b>ACTUAL 2020</b>
22020101	Local Travel & Transport: Others	500,000.00	75,000.00
	<b>Total</b>	<b>500,000.00</b>	<b>75,000.00</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT**  
**OVERHEAD DETAILS**  
**FINANCE & SUPPLIES DEPT.- ADMIN CODE- 022000100100**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED 2020</b>	<b>ACTUAL 2020</b>
22020408	Leave	2,450,000.00	2,288,461.46
22020301	Office Stationeries/Computer Consumables	500,000.00	309,700.00
22020305	Printing of Non-Security Document	1,000,000.00	990,000.00
22020312	Production, Publication & Circulation of AFS	100,000.00	100,000.00
22020401	Maintenance of Motor Vehicle	1,000,000.00	870,000.00
22020306	Printing of Security Documents	1,000,000.00	572,364.14
22021001	Refreshment & Meal	2,500,000.00	2,400,000.00
22021029	Other Expenses	15,000,000.00	15,000,000.00
22020901	Bank Charges	1,500,000.00	448,201.25
22020102	Local Travel & Transport: Others	1,500,000.00	1,500,000.00
22021029	Federal Inland Revenue Services	15,000,000.00	4,769,001.15
	<b>Total</b>	<b>41,550,000.00</b>	<b>29,247,728.00</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT**  
**OVERHEAD DETAILS**  
**BURGET, PLANNING, RESEARCH & STATISTICS**  
**- ADMIN CODE- 022000300100**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED 2020</b>	<b>ACTUAL 2020</b>
22020408	Leave	115,000.00	113,000.00
22020305	Printing of Non-Security Documents	500,000.00	307,000.00
22021014	Annual Budget Expenses & Admin	1,000,000.00	910,000.00
22020102	Local Travel & Transport Others	1,000,000.00	98,900.00
22021031	Conduct of Survey	3,000,000.00	100,000.00
	<b>Total</b>	<b>5,615,000.00</b>	<b>1,528,900.00</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT**  
**OVERHEAD DETAILS**  
**WORKS DEPARTMENT- ADMIN CODE- 023400100100**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED 2020</b>	<b>ACTUAL 2020</b>
22020408	Leave	1,654,282.00	1,654,282.00
22020102	Local Travel & Transport Others	250,000.00	48,000.00
22020803	Plant/Generator Fuel Cost	1,200,000.00	298,000.00
22020201	Electricity Charges	250,000.00	100,000.00
22020401	Maintenance of Motorcycle/Transport Equipment	1,150,000.00	986,025.85
22020402	Maintenance of Office Furniture	50,000.00	50,000.00
22020419	Maintenance of Borehole Schemes	5,100,000.00	5,060,000.00
22020704	Engineering Services	2,300,000.00	2,300,000.00
22021001	Refreshment & Meal	200,000.00	44,000.00
22020802	Other Transport Equipment/Fuel Cost	2,000,000.00	1,500,000.00
	<b>Total</b>	<b>14,154,282.00</b>	<b>12,040,307.85</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT**  
**OVERHEAD DETAILS**  
**COMMUNITY DEVELOPMENT DEPARTMENT- ADMIN CODE- 055100300100**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED 2020</b>	<b>ACTUAL 2020</b>
22020408	Leave	2,873,718.00	2,873,718.00
22020102	Local Travel & Transport Others	1,000,000.00	462,000.00
22021003	Publicity & Advertisement	3,000,000.00	1,539,000.00
22021021	Special Days/Celebrations	1,000,000.00	530,000.00
22021001	Refreshment & Meals	4,000,000.00	3,204,982.33
	<b>Total</b>	<b>11,873,718.00</b>	<b>8,606,700.33</b>



**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT**  
**OVERHEAD DETAILS**  
**PRIMARY HEALTH CARE DEPT.- ADMIN CODE- 052100100100**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED 2020</b>	<b>ACTUAL 2020</b>
22020102	Local Travel & Transport: Others	500,000.00	142,000.00
22020307	Drugs/Laboratory/Medical Supplies	2,000,000.00	545,000.00
22021001	Refreshment & Meals	1,500,000.00	230,000.00
	<b>Total</b>	<b>4,000,000.00</b>	<b>917,000.00</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENT**  
**OVERHEAD DETAILS**  
**ENVIRONMENTAL HEALTH SERV. DEPT.- ADMIN CODE- 053500100100**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED 2020</b>	<b>ACTUAL 2020</b>
22020505	Dislodging of effluence/Pollution Fines	300,000.00	175,000.00
	<b>Total</b>	<b>300,000.00</b>	<b>175,000.00</b>

**OVERHEAD: SUMMARY AS AT 31<sup>ST</sup> DECEMBER, 2020**

<b>DETAILS</b>	<b>APPROVE 2020</b>	<b>ACTUAL 2020</b>
OFFICE OF THE CHAIRMAN	17,050,000.00	10,420,333.32
HEAD OF LOCAL GOVT. ADMIN.	2,795,000	3,171,830.00
ADMINISTRATIVE DEPARTMENT	29,047,436.00	40,819,885.82
AGRIC DEPARTMENT	6,558,282.00	4,658,774.06
INTERNAL AUDIT	500,000.00	75,000.00
FINANCE AND SUPPLIES DEPARTMENT	42,050,000.00	29,247,728.00
BPR & S DEPARTMENT	5,615,000.00	1,528,900.00
WORKS DEPARTMENT	12,154,282.00	12,040,307.85
COMMUNITY DEVELOPMENT DEPARTMENT	11,873,718.00	8,606,700.33
PRIMARY HEALTH CARE DEPARTMENT	4,000,000.00	917,000.00
ENVIRONMENTAL DEPARTMENT	300,000.00	175,000.00
<b>TOTAL</b>	<b>130,143,718.00</b>	<b>111,661,459.38</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE – OGBOMOSO**

**2020 GENERAL PURPOSE FINANCIAL STATEMENT  
DETAILS OF CAPITAL EXPENDITURE**

**NOTE 4**

**AGRICULTURE DEPARTMENT.- ADMIN CODE- 021500100100**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED 2020</b>	<b>ACTUAL 2020</b>
23010127	Purchase of Agric Equipment/Machine	2,000,000.00	165,000.00
23050018	Procurement of Agricultural Equipment	4,000,000.00	2,500,000.00
23050117	Farm Development	6,500,000.00	2,500,000.00
	<b>Total</b>	<b>12,500,000.00</b>	<b>5,165,000.00</b>

**WORKS DEPARTMENT -ADMIN CODE 023400100100**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED 2020</b>	<b>ACTUAL 2020</b>
23010115	Purchase of Photo Machine	50,000.00	60,000.00
23010105	Purchase of Motor vehicle	5,000,000.00	2,500,000.00
23020101	Construction/Provision of Office Building	50,000,000.00	43,000,000.00
23040107	Preparation/Execution of Master/Regional Plans	2,000,000.00	200,000.00
23030104	Rehab/Repairs-water facilities	5,000,000.00	4,275,000.00
23020114	Construction/Provision of Roads	78,000,000.00	42,272,950.00
23030113	Rehabilitation/Repair of Road	30,000,000.00	29,718,950.00
23030121	Repair of Office Building	10,000,000.00	5,035,000.00
23050109	Special Project & Assignment	5,000,000.00	2,490,000.00
23030105	Repair of Health Centres	10,000,000.00	2,052,000.00
	<b>Total</b>	<b>195,050,000.00</b>	<b>131,603,900.00</b>

**EDUCATION DEPARTMENT -ADMIN CODE 055100300100**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED 2020</b>	<b>ACTUAL 2020</b>
23050111	Constituency Project/Empowerment & Development Programmes	15,000,000.00	15,000,000.00
23010143	Purchase of Cameral	1,000,000.00	12,000.00
230501110	Advocacy/Enlightenment	15,000,000.00	14,876,625.00
	<b>Total</b>	<b>3,100,000.00</b>	<b>29,888,625.00</b>

**ENVIRONMENTAL DEPARTMENT -ADMIN CODE 053500100100**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED 2020</b>	<b>ACTUAL 2020</b>
23040104	Industrial Pollution Prevention & Control Environmental Sanitation	10,000,000.00	4,895,000.00
23040104B	Waste Disposal & Management	NIL	493,000.00
23040105	Water Pollution Control	300,000.00	200,000.00
	<b>Total</b>	<b>10,300,000.00</b>	<b>5,588,000.00</b>

**PRIMARY HEALTH CARE DEPARTMENT -ADMIN CODE 052100100100**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED 2020</b>	<b>ACTUAL 2020</b>
23010122b	Disease, Surveillance Control & Prevention	8,000,000.00	269,500.00
23010122C	LACA	2,000,000.00	40,000.00
23010122F	Malaria Programme	5,000,000.00	205,000.00
23010122A	Purchase of Health/Medical Equipment	3,000,000.00	3,115,000.00
22020308	Public Health Care Basket Food	50,000,000.00	50,000,000.00
	<b>Total</b>	<b>18,000,000.00</b>	<b>53,629,500.00</b>

**FINANCE & SUPPLIES DEPARTMENT -ADMIN CODE 022000100100**

<b>ECONOMIC CODE</b>	<b>DETAILS</b>	<b>APPROVED 2020</b>	<b>ACTUAL 2020</b>
23010113	Purchase of Computer	150,000.00	130,000.00
23010140	Purchase of UPS/Inverters	50,000.00	40,000.00
	<b>Total</b>	<b>200,000.00</b>	<b>170,000.00</b>

**AGGREGATE SUMMATION OF CAPITAL PROJECT COST AS AT 31<sup>ST</sup> DECEMBER, 2020**

DETAILS	APPROVE 2020	ACTUAL 2020
OFFICE OF THE CHAIRMAN	-	-
HEAD OF LOCAL GOVT. ADMIN. ADMINISTRATIVE DEPARTMENT	-	-
AGRIC DEPARTMENT	12,500,000.00	5,165,000.00
INTERNAL AUDIT	-	-
FINANCE AND SUPPLIES DEPARTMENT	200,000.00	170,000.00
BPR & S DEPARTMENT	-	-
WORKS DEPARTMENT	195,050,000.00	131,603,900.00
COMMUNITY DEVELOPMENT DEPARTMENT	31,000,000.00	29,888,625.00
PRIMARY HEALTH CARE DEPARTMENT	68,000,000.00	53,629,500.00
ENVIRONMENTAL DEPARTMENT	10,300,000.00	5,588,000.00
<b>TOTAL</b>	<b>317,050,000.00</b>	<b>226,045,025.00</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE-OGBOMOSO  
SUMMARY OF TOTAL EXPENDITURES AS AT 31<sup>ST</sup> DECEMBER, 2020**

**NOTE 5**

<b>ADMINISTRATIO N CODE</b>	<b>DEPARTMENTS</b>	<b>PERSONNEL EMOLUMENTS COST ₦</b>	<b>SOCIAL BENEFIT COST ₦</b>	<b>OVERH EAD COST ₦</b>	<b>CAPI TAL PROJ ECT ₦</b>	<b>AGGREG ATE SUMMAT ION ₦</b>
011100100100	OFFICE OF THE CHAIRMAN	20,478,216.34	-	10,420,333.32	-	30,898,549.66
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	2,935,066.66	-	-	-	2,935,066.66
011118300101	INTERNAL AUDIT	2,458,179.47	-	75,000.00	-	2,533,179.47
011200100100	THE COUNCIL	-	-	-	-	-
012500100100A	HEAD OF LOCAL GOVERNMENT ADMINISTRATION	6,018,059.25	-	3,171,830.00	-	9,189,889.25
012500100100B	DEPT. OF ADMIN & GENERAL SERVICES	83,116,595.45	-	40,819,885.82	-	123,936,481.27
012500100100	DEPT. OF AGRIC & NATURAL RESOURCES	9,885,039.25	-	4,658,774.06	5,165,000.00	19,708,813.31
022000100100	DEPT OF FINANCE AND SUPPLIES	42,263,052.44	57,871,466.15	29,247,728.00	170,000.00	129,552,246.59
022000300100	DEPT. OF BUDGET, PLANNING, RESEARCH & STATISTICS	2,283,540.96	-	1,528,900.00	-	3,812,440.96
023400100100	DEPT. OF WORKS & HOUSING	27,939,647.19	-	12,040,307.85	131,603,900.00	191,583,855.04
055100300100	DEPT. OF EDUCATION COMM. & CULTURE	43,492,844.07	252,692,459.81	8,606,700.33	29,888,625.00	334,680,629.21
052100100100	DEPT. OF PRIMARY HEALTH CARE	90,332,256.45	-	917,000.00	53,629,500.00	144,878,756.45
053500100100	DEPT. OF ENVIRONMENTAL HEALTH SERVICES	14,076,114.10	-	175,000.00	5,588,000.00	19,839,114.10
	<b>TOTAL</b>	<b>345,278,611.63</b>	<b>310,563,925.96</b>	<b>111,661,459.38</b>	<b>226,045,025.00</b>	<b>993,549,021.97</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE-  
OGBOMOSO  
GENERAL PURPOSE FINANCIAL STATEMENT, 2020.**

**NOTE 6**

**SUMMARY OF DEPOSITS**

<b>S/NO</b>	<b>NAME</b>	<b>AMOUNT(N: K)</b>
1.	NULGE LOAN	9,390,861.22
2.	CICS	9,800,498.00
3.	AL-HALAH	728,778.95
4.	PAYEE	24,090,496.05
5.	NULGE DUES	353,767.77
6.	LEGAL FUND	375,000.00
	<b>TOTAL</b>	<b>44,739,401.99</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE-OGBOMOSO  
GENERAL PURPOSE FINANCIAL STATEMENT, 2020.**

**SUMMARY OF ADVANCES**

**NOTE 7**

<b>S/NO</b>	<b>NAME</b>	<b>LP</b>	<b>AMOUNT</b>
1.	AMOS O. MATTHEW	1	530,000.00
2.	AYANJOBI AYANSINA	2	730,000.00
3.	OYEWALE TIMOTHY	3	3,300,000.00
4.	ADEYI TI SUNDAY	4	880,000.00
5.	IYANDA ADEWALE	5	2,400,000.00
6.	AKANBI O THEOPHILUS	6	580,000.00
7.	ADEYANJU A SIMEON	7	1,505,000.00
8.	ADEYEMO A ABIODUN	8	2,940,000.00
9.	SANGONIYI GABRIEL	9	3,500,000.00
	<b>TOTAL</b>		<b>16,365,000.00</b>

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE-OGBOMOSO  
GENERAL PURPOSE FINANCIAL STATEMENT, 2020.**

**COMPUTATION OF ACCUMULATED SURPLUS/DEFICIT**

**NOTE 8**

<b>ACCUMULATED SURPLUS/DEFICIT</b>	<b>₦: K</b>	<b>₦: K</b>
Bal. B/F from preceeding year as Opening Bal. on 1/1/2020		
LCDA Bal. c/d	1,474,131.65	
Main L/Govt. Bal. c/d	37,140,865.17	38,614,996.82
Surplus during the year 31/12/2020		2,364,124.10
Bal. c/forward (31/12/2020)		40,979,120.92



**OGBOMOSO SOUTH LOCAL GOVERNMENT,  
AROWOMOLE-OGBOMOSO**

**BANK RECONCILIATION STATEMENT**

**DECEMBER, 2020**

**OGBOMOSO SOUTH LOCAL GOVERNMENT, AROWOMOLE-OGBOMOSO**  
**(GEO CODE-630102400**

**BANK RECONCILIATION STATEMENT AS AT 31<sup>ST</sup> DECEMBER, 2020**

**NOTE: 14**

**APPENDIX XVIII**

**BALANCE AS PER BANK STATEMENT**

<b>BANK</b>	<b>ACCOUNT NO</b>	<b>AMOUNT</b>	
		<b>N:</b>	<b>K</b>
GT. BANK	0049371942	1,419,173.58	
ZENITH BANK	1013598292	4,641,638.30	
ZENITH BANK	1012775777	307,074.29	
ZENITH BANK	1017120310	4,525,005.50	
FCMB	5884066019	19,069,040.01	
UBA	1020439832	1,919,690.76	
UBA	1020459685	10,280.04	
<b>BALANCE AS PER BANK STATEMENT</b>			<b><u>31,891,902.48</u></b>
<b><u>ADD:</u></b>			
BANK CHARGES -	-	(A)	80,000.00
DEBIT IN BANK STATEMENT NOT IN CASH BOOK		(B)	5,000.00
LCDA BANK CHARGES (SCHEDULE A)		(A)	1,009.28
DEBIT IN CASH BOOK NOT IN BANK STATEMENT		(C)	- <u>86,009.28</u>
			31,977,911.76
<b><u>LESS:</u></b>			
CREDIT IN BANK STATEMENT NOT IN CASH BOOK		(D)	85,000.00
CREDIT IN CASHBOOK NOT IN BANK STATEMENT		(E)	- <u>85,000.00</u>
<b>BALANCE AS PER CASH BOOK</b>			<b><u>29,961,931.68</u></b>

## SUPPLEMENTARY NOTES TO THE ACCOUNTS

(SCHEDULE A)

BANK CHARGES AS AT 31<sup>ST</sup> DECEMBER, 2020

DATE K	BANK	PARTICULARS	AMOUNT N:
04/12/2020	GT Bank	Value Added VAT	0.90
29/12/2020	GT Bank	SMS Charge	12.00
27/12/2020	Zenith Bank	SMS Notification Charge	7,764.00
30/12/2020	Zenith Bank	NIP Charge + VAT	44,619.70
30/12/2020	Zenith Bank	NIP Charge + VAT	27,548.40
17/12/2020	Zenith Bank	Statement Charge + VAT	43.00
27/12/2020	Zenith Bank	SMS Notification Charge	4.00
27/12/2020	Zenith Bank	SMS Notification Charge	8.00
13-28/12/2020	UBA (LCDA)	SMS & Stamp Duty Charges	1,009.28
		TOTAL	<b><u>₦81,009.28</u></b>

**DEBIT IN BANK STATEMENT NOT IN CASHBOOK AS AT (SCHEDULE B)  
31<sup>ST</sup> DECEMBER, 2020**

<b>DATE</b>	<b>CHEQUE NO</b>	<b>DETAILS</b>	<b>AMOUNT(₦: K)</b>
07/12/2020	1373	Polarise Bank	5,000.00
			<u>5,000.00</u>

**DEBIT IN CASHBOOK NOT IN BANK STATEMENT AS AT (SCHEDULE C)  
31<sup>ST</sup> DECEMBER, 2020**

<b>DATE</b>	<b>REF. NO</b>	<b>DETAILS</b>	<b>AMOUNT(₦: K)</b>
-	-	-	-

**CREDIT IN BANK STATEMENT NOT IN CASHBOOK AS A (SCHEDULE D)  
31<sup>ST</sup> DECEMBER, 2020**

<b>BANK</b>	<b>NAME</b>	<b>ACCT NO</b>	<b>DATE</b>	<b>AMOUNT (N: K)</b>
Zenith Bank	OJo Y. F.	1013598292	31/12/2020	85,000.00

**CREDIT IN CASHBOOK NOT IN BANK STATEMENT AS AT (SCHEDULE E)  
31<sup>ST</sup> DECEMBER, 2020**

<b>DATE</b>	<b>CHEQUE NO</b>	<b>DETAILS</b>	<b>AMOUNT (N: K)</b>
-	-	-	-

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**ALH. SALAMI RASAQ ADESINA**  
*Director of Finance & Supplies,*

-----  
**MR. OYEWUMI K.A.**  
*Bank Reconciliation Officer,*

*Ogbomosho South Local Government  
Arowomole –Ogbomosho*

*Ogbomosho South Local Government,  
Arowomole -Ogbomosho*