

2020 GENERAL PURPOSE FINANCIAL STATEMENTS
STATEMENT OF ACCOUNTING POLICIES
STATEMENT NO 1
KAJOLA LOCAL GOVERNMENT
2020 GENERAL PURPOSE FINANCIAL STATEMENTS
STATEMENTS OF FINANCIAL RESPONSIBILITY

These Financial Statements have been prepared by the Treasurer of Kajola 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.

.....
Director of Finance and Supplies
Awobode Adebayo O
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, 2020 and its operations for the year ended on that date.

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Awobode Adebayo O
Hon. Alolabi Adebayo Salimon
Caretaker Chairman
Director of Finance and Supplies
Date

KAJOLA LOCAL GOVERNMENT
2020 GENERAL PURPOSE FINANCIAL STATEMENTS
STATEMENT OF ACCOUNTING POLICIES

STATEMENT NO 2
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER, 2020

ASSETS	NOTES	CURRENT YEAR	PREVIOUS YEAR
		N	N
Cash & Cash Equivalent	1	8,807,154.37	14,169,204.30
Investments	2	912,631.25	1,580,696.50
Receivables (Advances)	3	439,975,652.24	367,235,867.14
Others (Stabilization Accounts)	4	118,098,862.11	116,328,948.16
TOTAL		567,794,299.97	485,145,511.81
LIABILITIES			
Deposits	5	66,658,032.43	72,739,703.74
Loan			
Reserves (GRB)	6	501,136,267.54	412,405,808.07
TOTAL		567,794,299.97	485,145,511.81

Awobode Adebayo O.
Director of Finance and Supplies

STATEMENT NO 3
CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2020

ECONOMIC CODE	Cash Flow from Operating/Activities Receipts	NOTE	CURRENT YEAR	PREVIOUS YEAR
			2020	2019
			N	N
CASH INFLOW:				
	DEPENDENT REVENUES	7	938,290,786.89	884,706,267.99
	INDEPENDENT REVENUES	8	24,392,920.00	4,428,380.00
	TOTAL RECEIPTS		962,683,706.89	889,134,647.99
CASH OUTFLOW				
	PERSONNEL EMOLUMENT	9	437,289,660.41	344,741,299.81
	OVERHEAD COST	10	77,284,515.99	204,798,567.33
	PENSION ALLOWANCE (PRY SCH TEACHER)	11	161,286,717.16	0
	TOTAL PAYMENTS		675,860,893.56	549,539,867.14
	Net Cash Flow: Operating Activities		286,822,813.33	339,594,780.85
Cash Flow: Investment Activities				
	Purchase/Construction of Assets	12	238,485,461.95	241,319,051.64
	Purchase of Financial Market Instrument			0
	Proceed from Sales of Assets	8(D)	-	1,489,050.00
	Net Cash Flow from Investing Activities		-238,485,461.95	-446,318,638.59
Cash Flow Financial Activities				
	Proceed from Loan & Other Borrowing			
	Dividend Received	8(H)	3,013,232.65	0
	Net Cash Flow from Financial Activities		3,013,232.65	-
	Cash & Its Equivalent at 1/1/20			
	Kajola LG (Cash and Bank)		12,630,903.66	35,562,396.84
	IWA LCDA (Cash and Bank)		1,538,300.69	-
	Cash & Its Equivalent at 31/12/20			
	Kajola LG (Cash and Bank)		38,975.81	12,630,905.85
	IWA LCDA (Cash and Bank)		8,728,178.56	1,538,300.64

STATEMENT NO 6
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2020

	NOTE	BUDGET	AMOUNT
	NOTE	BUDGETS CURRENT YEAR	ACTUAL CURRENT YEAR
		N	
OPENING BALANCE (RESERVE)			501,794,299.97
DEPENDENT REVENUE	7	1,020,000,000.00	771,332,668.88
INDEPENDENT REVENUE	8	100,000,000.00	27,406,152.65
OTHER REVENUES			
Excess on Paris/London Club Loan		-	0
Pension Reimbursements	8(i)	10,000,000.00	5,671,400.85
LG Teachers Allowance	29	-	161,286,717.16
TOTAL REVENUES AVAILABLE		1,130,000,000.00	1,467,491,239.51
LESS: RECURRENT EXPENDITURE			
Personnel Emolument	9	500,000,000.00	437,289,660.41
Overhead Cost	10	250,000,000.00	77,284,515.99
LG Teachers Pensioners' Allow.	11	-	161,286,717.16
TOTAL RECURRENT EXPENDITURE			675,860,893.56
NET RECURRENT FUND BY TRANSFER			791,630,345.95
TRANSFER TO CAPITAL DEVPT FUND			791,630,345.95

KAJOLA LOCAL GOVERNMENT, OKEHO
2020 GENERAL PURPOSE FINANCIAL STATEMENTS
STATEMENT OF CAPITAL DEVELOPMENT FUND

FUNCTIONAL CODE		2020 Approved	2020 Actual Expenditures
	OPENING BALANCE		
	ADD: REVENUE		
	TRANSFER FROM CONSOLIDATED FUND		791,630,345.95
	SUB TOTAL: CAPITAL RECEIPTS		791,630,345.95
	TOTAL REVENUE AVAILABLE		791,630,345.95
	LESS CAPITAL EXPENDITURE		
70131	Administration Sector	52,000,000.00	6,048,785.00
70421	Politicians	-	3,750,000.00
70421	Agriculture and Natural Resources	73,000,000.00	3,725,500.00
70451	Works and Housing	179,000,000.00	175,028,051.95
70131	Budget and Planning	-	
70620	Education	40,000,000.00	32,886,625.00
70440	Primary Health Care	20,000,000.00	610,000.00
70510	Environment Health Services	16,000,000.00	16,436,500.00
	Total	380,000,000.00	238,485,461.95
	BALANCE C/F		553,144,884.00

KAJOLA LOCAL GOVERNMENT, OKEHO.
2020 GENERAL PURPOSE FINANCIAL STATEMENTS
NOTES TO THE ACCOUNTS

NOTE 1: Bank and Cash Balances

Bank Balances	Kajola LG	37,497.26	
	IWA LCDA	8,767,452.54	
			8,804,949.80
Cash Balances	Kajola LG	1,478.55	
	IWA LCDA	726.02	
			2,204.57
			8,807,154.37

NOTE 2: INVESTMENT

The Investment value as stated is the total Current Value of Local Government Investments in Financial Instruments as confirmed through the Nigerian Stock Exchange Market. There is a decrease in value of the Investments as a result of economic downturn occasioned by COVID 19 Pandemic.

S/N	NAME OF COMPANY	NO OF SHARES	UNIT PRICE	TOTAL AMOUNTS(N)	REMARKS
1	WAPCO	15,000	20.85	312,750.00	
2	SCOA	545	2.15	1,171.75	
3	WEMA BANK	1,785,714	0.5	892,857.00	
4	LEVENTIS	2,000	0.55	1,100.00	
5	JOHN HOLT LTD	1,000	0.54	540	
6	FLOUR MILLS	500	29.5	14,750.00	
7	ARDOVA (AFRICAN PETRO	150	14.75	2,212.50	
8	AFRICANA BREWERIES	16,000	-	-	NOT LISTED
9	UNION TRADING	2,000	-	-	NOT LISTED
	TOTAL			912,631.25	

NOTE 3 : ANALYSIS OF ADVANCES AS AT 31ST DECEMBER, 2020

The Local Government Receivables (Advance) Balance continues to increase as there was no significant reimbursement from Local Government Service Pension Board as at 31/12/2020 to offset the outstanding balance of Pension Allowance paid to Pensioners on behalf of the Board

1. Pensioner(LGSPB) Bal. B/F		349,617,558.66	
Year 2020 Pension Allowance		63,797,994.21	
		413,415,552.87	
Less Reimbursement		5,671,400.85	
		407,744,152.02	
2. Staff Refurbishing Loan (NOTE 27A)	8,774,524.00		
3. NAPEP	478,307.11		
4. Motorcycle (NOTE 27C)	6,862,919.00		
Total	16,115,750.11	439,975,652.24	
Grand Total			

S/NO	NAMES	BALANCES (N)	REMARKS
1	Pensioners (LGSPB)	407,744,152.02	
2	Abubakar Tesleem	21,658.38	TRANSFERED RETIRED
3	Oniosun Joseph	14,450.00	TRANS. RETIRED
4	Ajayi R.A. Nike	3,300.00	
5	T.A. Folarin	109,200.00	DECEASED
6	Buari Olaihi	35,400.00	DECEASED
7	I.Y. Olofeso	34,000.00	RETIRED
8	M.A. Balogun	162,180.00	
9	A.O. Ades	4,460.00	
10	K.E. Fajimi	106,638.00	L.GSC
11	S.A. Akinwale	119,000.00	RETIRED
12	Ogunniyi G.T.	20,400.00	RETIRED
13	S.A. Shittu	110,640.00	SAKI WEST
14	D.A. Ajayi	111,520.00	DECEASED
15	Sulola D.O.	86,840.00	TRANSFERED
16	Adeogun A.O.	71,140.00	
17	G.A. Nasiru	132,600.00	RETIRED
18	Gbadegesin Salau	32,300.00	RETIRED
19	Folorunso B.O.	127,160.00	RETIRED
20	Ayoola A.R.	85,635.00	RETIRED
21	Yekes Ojelere	34,000.00	RETIRED
22	Rafiu Oalekan	42,500.00	DECEASED
23	Solu Ogunbenro	23,800.00	DECEASED
24	Joseph Adeniyi	16,700.00	
25	Gbenga Adedeji	67,600.00	KAJOLA
26	A.Y. Adewale	147,900.00	
27	Gbadamosi L.A.	108,460.00	RETIRED
28	L.E. Jakanola	59,500.00	
29	Ajibike Ademola	61,200.00	
30	D. O. Olaiyiwola	17,000.00	
30	Gbadamosi Sulaimon	3,740.00	RETIRED
31	Ogunlade Sunday	37,400.00	RETIRED
32	Oguntola M. O.	26,180.00	RETIRED
33	Deacon Adewale T. A.	163,200.00	AFIJO
34	Okeseni V. O.	82,280.00	IWAJOWA
35	Salami Oyeboji	18,700.00	RETIRED
36	Gariyu Agbaje Tijani	6,290.00	IWAJOWA
37	Isaac Ayanlowo	44,880.00	RETIRED
38	Akano G. Arzowolo	10,200.00	
39	M. M. Salami	64,600.00	RETIRED
40	Rasidat Fasasi	134,640.00	DECEASED
41	Mustapha K. T.	7,480.00	ISEYIN
42	Hon Kayode Ige	251,531.00	POLITICIAN
43	Akussola Toyin	16,930.00	KAJOLA
44	Ogundare G. N.	22,440.00	ITESIWAJU
45	Ogungbiero Tijani	25,500.00	RETIRED
46	Awolola J. O.	-	ISEYIN
47	Amusa A. B.	22,440.00	
49	Olatunji Rebecca	850	KAJOLA
50	Bolaji Ojo	25,500.00	RETIRED
55	Badmus W. O.	16,830.00	ITESIWAJU
56	Saba S. A.	3,740.00	ITESIWAJU
57	Olakotun Sunday	3,740.00	ITESIWAJU
58	Mull Aderonmu		
59	Ruth Bankole	95,370.00	RETIRED
60	Adesina Akinyemi	23,800.00	IWAJOWA
61	Alh. Ganiyu Amuda	24,000.00	RETIRED
62	Sunday Folaranmi	15,300.00	RETIRED
63	Fatai Lamidi	6,590.00	KAJOLA
64	Ighayilolafisag	72,930.00	ISEYIN

65	Alhaja Mustapha Saratu	17,000.00	RETIRED
66	Salami Afusat	5,610.00	
67	FataiOgundipe	5,050.00	
68	FataiOgundipe	5,050.00	RETIRED
69	AkinwumiBosede	2,550.00	KAJOLA
70	OlayanjuAdeniyi	61,200.00	IWAJOWA
70	Hamzat Ismail	5,100.00	ISEYIN
71	Aborode Elizabeth	89,760.00	RETIRED
72	Oladele James	-	
73	RajilLateefat	2,550.00	ISEYIN
74	Adebayo Stephen D.	25,500.00	RETIRED
75	Adekunle Richard	16,830.00	KAJOLA
76	Eyinade Felicia	20,400.00	ITESWAJU
77	AdewoyinBosede	5,610.00	DECEASED
78	OwolabiFolashade	22,440.00	DECEASED
79	Gbadegesin Joshua	-	DECEASED
80	Ogundokun Victoria	-	
81	AdehisiOlalekan.	28,050.00	
82	Peter Ojediran	-	

83	Kehinde Leah B.	16,830.00	ITESIWAJU
84	AzeezSerifat	44,880.00	IWAJOWA
85	AdenijiLateef	39,270.00	IWAJOWA
86	Durodola Peter	15,300.00	KAJOLA
87	AdedejiLateef	-	ISEYIN
88	RafiuWaheed	13,200.00	KAJOLA
89	Olanrewaju Emmanuel	33,660.00	ITESIWAJU
90	BamideleSikiru	45,900.00	DECEASED
91	JimohLateef B.	40,600.00	ISEYIN
92	Oni Felicia	50,490.00	ISEYIN
93	Yusuf B.O.	68,850.00	DECEASED
SUB TOTAL		4,071,602.38	
1	Ayoola J.M.	114,750.00	KAJOLA
2	Okesiji V.A.	89,760.00	DECEASED
3	Olutegebe R. F.	50,490.00	ISEYIN
4	Ojewale M.O.	40	
5	Olalekan A.O.	11,220.00	
6	FasasiAdetunji H.	6,150.00	KAJOLA
7	Mustapha Akeem	89,800.00	IWAJOWA
8	Adewumi O.O.	102,200.00	IBADAN
9	Saheed A. Wahab	96,140.00	OYO
10	DurojayeWasilu O.	132,140.00	IBADAN
11	AjifirukeYekeen	45,900.00	RETIRE
12	MoshoodSangodare	67,320.00	ITESIWAJU
13	Salami WasiuAdebare	117,810.00	ITESIWAJU
14	Makinde Monday A.	15,300.00	ISEYIN
15	IsmailaFallat O.	93,500.00	KAJOLA
16	Salim L.T.	33,150.00	KAJOLA
17	EniolaMonsurat	67,320.00	IWAJOWA
18	OladepoBashiru O.	78,540.00	ATIBA
19	Adegoke Sunday	78,540.00	RETIRE
20	Adekunle Solomon	6,090.00	ISEYIN
21	Adegoke Mary	35,700.00	

22	KazeemAzeez	89,760.00	IWAJOWA
23	Adegbbo S.B.	78,540.00	RETIRED
24	Adejare Sunday	5,100.00	KAJOLA
25	OmitadeTaiwo	20,400.00	KAJOLA
26	OlalereTaiibat	7,850.00	ITESIWAIJU
27	OlatundeRamot	68,640.00	ITESIWAIJU
28	Ojo Samson	78,540.00	OGBOMOSHO
29	Eyinade Emmanuel	78,540.00	KAJOLA
30	OlowosokeKazeem	122,400.00	ITESIWAIJU
31	SanniAyanwale	39,270.00	ISEYIN
32	Oladepo O.T.	178,500.00	SURULERE
33	Owonkoko M.D.	136,000.00	ISEYIN
34	Jolasun Sunday	170,000.00	ATISBO
35	Fasasi F. Bamidele	72,930.00	IWAJOWA
36	Adeniran Elizabeth	17,850.00	
37	Awojobi C.A.	10,200.00	KAJOLA
38	JokanolaBusayo	137,700.00	ITESIWAIJU
39	OgundejiBurmi	45,900.00	KAJOLA
40	OluOlowolabi	27,940.00	DECEASED
SUB-TOTAL		N2,717,720.00	
1	Ganiyulnadu	Nil	
2	AyegboyinBosede	Nil	
3	Adejojo O.O.	78,540.00	IWAJOWA
4	Simeon Adekunle	89,520.00	ITESIWAIJU
5	Olagoke Julius	126,610.00	ITESIWAIJU
6	OlabiylKazeem O.	62,320.00	ISEYIN
7	Mr Jacob Adunola	28,050.00	KAJOLA
8	MrsAdekanbi Sola	160,650.00	RETIRED
9	Mrs F O Ayoola	112,200.00	RETIRED
10	MrAkintola Isaac	17,850.00	RETIRED
11	RajiMistura	112,200.00	IBADAN NORTH
12	IdowuKasheed	178,500.00	
13	MrSalawuAdenekan	17,730.00	RETIRED

14	AdesokanBosede	56,100.00	ISEYIN
15	AkinwumiBosede	20,850.00	KAJOLA
16	Adeleke Simeon	160,650.00	
17	Sunday Awolola	39,200.00	KAJOLA
18	MrsOkeseni S I	89,760.00	ITESIWAJU
19	AderentiBukola T	100,980.00	ATISBO
20	OyeboadeAdefunke	153,000.00	
21	MuhammedFolorunso	106,650.00	
22	MrsAyantola Gladys N	161,500.00	ISEYIN
23	MrEyinadeAderemi	72,500.00	
24	Eng. OminindeSalmon	153,500.00	ATISBO
25	Mrs Janet Olanrewaju	106,590.00	ITESIWAJU
26	Oyebisi Elizabeth	110,500.00	DECEASED
27	MrOmosho Emmanuel	61,710.00	IWAJOWA
28	Hassan Felicia	106,590.00	IWAJOWA
29	Adewoyin Jacob	20,400.00	
30	Adebayo Surajudeen	132,280.00	ITESIWAJU
31	Wale Odeyale	109,000.00	
32	MrSodiqKabir A.	208,000.00	
33	MrsKaseemRodiya	74,880.00	KAJOLA
34	FasasiSimbiat M	74,360.00	KAJOLA
35	Badmus M.A	51,400.00	
36	F. B. Tijani	109,230.00	
37	Eyinade A O	114,840.00	
38	OjedokunSakirat	109,120.00	
	SUB-TOTAL	3,487,760.00	
1	Sanni Ayanwale	3,925.00	ISEYIN
2	Adebayo Felicia	3,925.00	ISEYIN
3	Olakere Afeez	1,500.00	KAJOLA
4	Timothy Awoyemi	47,000.00	KAJOLA
5	OlanrewajuKazeem	2,500.00	ISEYIN
6	BunariBanji	2,000.00	ITESIWAJU
7	TijaniNajjem	32,000.00	KAJOLA

8	Ojediran John	18,000.00	IWAJOWA
9	Kazeem Moyosore	36,000.00	ITESIWAJU
10	A. T. Toogun	11,000.00	ITESIWAJU
11	Ojediran Seyi	31,000.00	KAJOLA
12	O.O. Taiwo	8,000.00	
13	Odedara J.A.	18,000.00	ISEYIN
14	Yekeen Rufai	29,000.00	ITESIWAJU
15	Raheem Ayoola Ganiyu	12,100.00	KAJOLA
16	Afolabi S.O.	1,884.00	IWAJOWA
17	Olalekan Abraham	25,600.00	IWAJOWA
18	Mojisola C.F.	22,000.00	
19	Igbayiwola L.A.	13,922.22	ISEYIN
20	Aderoju J.P.	15,285.89	OGBOMOSHONORTH
21	Onotosho Emmanuel	6,500.00	ISEYIN
22	Olusesan Sunday	11,000.00	
23	Eyinade Victoria	6,500.00	ISEYIN
24	Azeez Kazeem M.A.	6,500.00	IWAJOWA
25	Owonikoko M.A	6,500.00	ISEYIN
26	Akeusola Toyin	2,400.00	KAJOLA
27	Ogundare G.N.	16,000.00	ITESIWAJU
28	Salau Rasidat	18,000.00	KAJOLA
29	Bankole Fatimoh	6,200.00	KAJOLA
30	Salau Fatimoh	16,000.00	IWAJOWA
31	Azeez Tawa	11,331.00	KAJOLA
32	Ojerinde Simoen	10,899.00	ITESIWAJU
33	Adejo Abiodun	18,000.00	ITESIWAJU
34	Olatunji Rebecca	1,000.00	KAJOLA
35	Olowosoke Kazeem	3,925.00	KAJOLA
36	Raji Sulaimon	1,500.00	KAJOLA
37	Alawode Serifa	1,500.00	ISEYIN
	TOTAL B	478,307.11	

SUMMARY OF ADVANCES

S/N	Name	Balance
1	Moshood Amusat	29,100.00
2	Adetounmi Hamed	13,000.00
3	Raheem Sinjudeen	55,000.00
4	Azeez Kazeem	29,500.00
5	Owonikoko Saka	56,000.00
6	Adesokun Murtala	28,000.00
7	Hamed Babalola	49,000.00
8	Amusat Mufutau	6,000.00
9	Dauda Mustapha	19,000.00
10	Wahab Kazeem	10,000.00
11	Ezekiel Abolaji	31,800.00
12	Yekeen Ogundokun	41,200.00
13	Salaudeen Wahed	16,000.00
14	Ogunniyi Mufutau	2,800.00
15	Isaac Oguntegbe	50,000.00
16	Samuel Fakanle	18,000.00
17	Jimoh Awosolore	50,000.00
18	Samson Alawode	23,000.00
19	Hamed Hakeem	11,300.00
20	Hamsatlyola	45,000.00
21	Oniosun John	8,000.00
22	Moshood Salaudeen	4,000.00
23	Taiwo Adepoju	11,000.00
24	Michael Oyeumiji	7,000.00
25	Isaka Alagbado	35,000.00
26	Ayuba Jiromi	32,000.00
27	Sakariyau Rasuq	49,000.00
28	Moshood Idowu	19,000.00
29	Oyeboad Idowu	15,500.00
30	Tijani Wasu	40,000.00

31	MufutauAlagbudo	58,000.00
32	Emmanuel Adesokan	43,000.00
33	ShittuAkeem	59,000.00
34	Solomon Alaba	14,000.00
35	Olatedun Simeon	27,000.00
36	MoshoodAmisat	30,700.00
37	Adunola J. O.	40,000.00
38	Akeem Salami	40,000.00
39	OlayideAdemola	58,000.00
40	Awolola Gabriel Oyetunji	37,000.00
41	OlajideAtanda	28,000.00
42	AjibadeAdeseun	48,000.00
43	KazeemNajeeem	59,000.00
44	SaminuOlatunji	46,000.00
45	Salami Waheed	46,000.00
46	Isaac Iyola	40,000.00
47	Ayo Olagbenro& Others	1,656,159.00
48	PDP Teachers Forum	174,260.00
49	DaudaSalimoun	10,000.00
50	MoyosadeTaiwoSreal	28,000.00
51	Saminu A.	55,000.00
52	RafiuOlaiya	42,000.00
53	Aborode Johnson	51,000.00
54	Peter Adedokun	41,000.00
55	Samuel Gbadegesin	55,000.00
56	Nureni Salami	84,000.00
57	Oladeji Moses	24,000.00
58	SikiruTiamiyu	90,000.00
59	Ezekiel Absolaji	85,000.00
60	YekiniSalau	5,000.00
61	RasheedShiru	88,000.00
62	GaniyuShiruOluola	84,000.00
63	AmusatAsimiyu	23,000.00
64	Salami Alowolodu	28,750.00
65	PetrickOlatere	45,000.00
66	OlawaleSikiru	58,000.00
67	John Fadran	48,750.00

68	IsaAjeuwani	2,000.00
69	BilaminuJumoh	75,000.00
70	MelikRaji	41,000.00
71	OlunrewajuWaliu	5,000.00
72	Samson Taiwo	65,000.00
73	AbiolaOgunsola	90,000.00
74	AliuImoh	82,000.00
75	AzeezAjekunle	6,000.00
76	RafiuTaiwo	85,000.00
77	Adewale Adigun	90,000.00
78	KehindeOlagbesoro	90,000.00
79	NurudeenRafiu	90,000.00
80	Johnson Oladoja	84,000.00
81	Samson Okesowo	53,000.00
82	BabatundeRafai	90,000.00
83	SaliuRaji	90,000.00
84	RasheedOlakunle T.	90,000.00
85	SakindeenWaheed	64,500.00
86	Johnson Adesola	90,000.00
87	BasiruBolante	90,000.00
88	Ab. GaniyuOseni	40,000.00
89	Isaac Oguntoyinbo	80,000.00
90	TaiwoJejenwa	60,000.00
91	RafiuAyinde	70,900.00
92	Depofgunjohi	90,000.00
93	Gabriel Ogunkede	55,000.00
94	OluwadeOluwala	90,000.00
95	Abimbola Johnson	90,000.00
96	RaheemSarajadeen	90,000.00
97	FijabiLaqman	90,000.00
98	TijaniEasaq	81,000.00
99	Ayan Joseph	90,000.00
100	FolaluAyamiyi	90,000.00
101	DaudaOpeloyemu	90,000.00
102	SangoleyeOpe	90,000.00
103	RaheemSikiru	90,000.00
	Total C	6,897,949.00

NOTE 4

Stabilization Account of Main Local Government and LCDA with the First Bank Plc stood at N118,098,862.11 as at 31st December, 2020.

N	
Kajola Local Govt	
IWA LCDA	66,517,796.66
Total	51,581,065.45
	118,098,862.11

NOTE 5

Outstanding Deposit Balance was reduced from previous years balance compare to the year under review as a result of obligations made by the Local Government to some Third Parties.

**SUMMARY OF DEPOSIT
AS AT 31st DECEMBER 2020**

1	Payees	9,708,835.68
2	NULGE	498,068.69
3	C.T.C.S.	-
4	Check off (pensioners)	-
5	N.U.P.	121,377.00
6	K.L.G. S.P.B. (TEACHER)	-
7	Christian Staff Fellowship Contributions.	-
8	Muslim Community Contributions.FBL	534,520.00
9	10% Political Party Deduction	-
10	Health Insurance	455,855.00
11	Rehaboth	-
12	Development Levy	-
13	Muslim Coop (Al- Fnuqian)	-
14	1% Stamp Duty	192,971.74
15	MAHWUN	190,045.86
	NANNM	31,298.78
16	NACPHN	35,075.00
17	WithholdingTax	24,197,499.00
18	Value Added Tax (VAT)	21,104,908.56
19	Al-Amesn	4,270,152.41
20	Adediji E. A.	57,220.00
21	Ayandokun Elizabeth	34,082.00
22	AdetunjiRiskat	-
23	Ariyethun Deborah	79,305.00
24	AdemolaTokunbo	-
25	Kareem Solju	108,825.34
26	BabatundeOlanima	-
27	Ojesele S. O	-
28	Akanji R. A.	70,200.00
29	Alabi M. O.	11,001.00
30	Adepoju O. O.	60,544.01
31	AkinleyeFemilade	25,526.00
32	AdesinaFolake	12,019.00
33	FolarinKudirat	131,913.00
34	AmudaEmilla	11,331.00
35	Ogunkola Peter	175,096.00
36	Saka Hammed	59,950.00
37	Ojebisi Peter	5,150.00
38	AzeezRasidat	51,800.00
39	AlimiTajudeen	175,400.00
40	Yabi Grace Olatona	196,100.00
41	Adegbeye A. Adeghola	6,868.00
42	Hammed Sakirat	124,629.00

43	Olojede R. O.	124,371.00
44	Ojedokun Victoria	
45	BasimSimiat	128,406.00
46	DaudaHussain	11,660.01
47	Okunola Lydia	113,298.00
48	Babatunde S. A.	25,250.00
49	OgunnubiFunmi	39,968.00
50	Akinteye F. O.	71,053.30
51	Ayantade P. Dapo	120,852.00
52	Imran Folasade	-
53	Folaranni O. T.	5,723.00
54	Opadotun L. O.	174,900.00
55	BamigbadeSegun	194,333.37
56	Sangolade Sarah	11,990.00
57	Badmus F. O	120,852.00
58	Olanrewaju F. O	54,500.00
59	Ayandokun S. O.	74,951.00
60	HamzatRasaq	-
61	AkoredeWasifat	20,604.00
62	Ali. Ganiyu R. O.	33,981.00
63	AsinBilkesa F.	78,121.07
64	EyinafeAyanwumi M	28,086.33
65	Olawore T. Y	60,808.00
66	OlugbadeShittu	97,166.63
67	BasirIbraheem	21,780.00
68	Hammed Jimoh	109,521.00
69	DaudaMutiuOlawale	36,300.00
70	Solomon Adedoyin	11,990.01
71	Oguntona Benjamin	96,445.72
72	Ojebisi Ezekiel	97,166.63
73	Onotayo E O	45,312.00
74	Azeez R. O	175,400.00
75	AdeyemoYekeem	-
76	FabiyiOlawale	2,000.00
77	Gbudegesin Wale	41,547.00
78	Faduyi Sunday	52,866.00
79	Ojeleye Johnson	43,485.00
80	GbudegesinBosede	41,535.00
81	DoyinFasola	113,298.00
82	IrokoGaniyut	101,053.30
83	Ademijuliamah	-
84	AlawodeKazeem	33,660.00
85	Azeez T. O	81,619.33
86	AdedoyinJuliamah	116,600.10
87	Oyatowa J. T.	
88	Aunwa Sunday	169,600.00
89	TijaniFatimaAbiodun	112,713.25
90	AladeOlawaleAkintsumi	4,500.00
91	OyedokunAbiodun A	3,666.66
92	MudasiruGaniya	64,905.00
93	Ayantokun Elizabeth	124,660.00
94	AdetunjiRisikat	64,197.00
95	Ariyehun Deborah	79,305.00
96	AkinteyeTemilade	25,526.00
97	Fabiyi O. Bolaji	87,926.65
98	Adeniran Kayode	56,650.00
99	Aremu Felicia Lade	30,900.00
100	adewoyin Juliana	120,852.00
101	Ali. Ganiyu R. O	117,075.00
102	Ojedokun Victoria	45,535.00
		66,658,032.43

NOTE 6

The Local Government Reserve (General Revenue Balance G.R.B.) had changed from **N412,407,808.07** in 2019 to **N501,136,267.54** in 2020.

NOTE 7: DEPENDENT REVENUE

110101	Statutory Allocations	612,367,254.09	
110102	VAT	158,965,414.79	
110103	Grants/Subventions (Excess Crude Oil)	0	
110104	Miscellaneous (10% State KIR)	0	
	Reimbursements	5,671,400.85	
	L.G Teachers Pensioners Reimbursements	161,286,717.16	
	TOTAL DEPENDENT REVENUES	938,290,786.89	

NOTE 8: INDEPENDENT REVENUE

120101	Direct Tax	397,200.00	
120201	Licences	2,149,560.00	
120204	Fees	3,931,950.00	
120205	Fines	0	
120206	Sales	7,503,200.00	
120207	Earnings	8,940,960.00	
120208	Sales/Rent on Govt Property	48,000.00	
120209	Sales/Rent on Land and Others	1,452,050.00	
120211	Invest Income/Dividend Received	3,013,232.65	
140701	Recovery of Stolen Items	-	
	TOTAL	27,436,152.65	

APPENDIXES TO NOTE 8

A. DIRECT TAXES

ECONOMIC CODE	REVENUE ITEMS	2020 APPROVED ESTIMATES	2020 ACTUAL REVENUE
12	INDEPENDENT REVENUE		
1201	TAX REVENUE		
120101	PERSONAL TAXES		
12010101	COMMUNITY DEVELOPMENT/POLL TAX	8,000,000.00	397,200.00
12010102	ARREARS OF COMMUNITY/POLL TAX	-	
NOTE 8	SUB-TOTAL	8,000,000.00	397,200.00

B. LICENCES

ECONOMIC CODE	REVENUE ITEMS	2020 APPROVED ESTIMATES	2020 ACTUAL REVENUE
12020105	RADIO/TELEVISION LICENCES	1,500,000.00	410,750.00
12020109	REGISTRATION OF VOLUNTARY ORGANIZATION	1,500,000.00	50,000.00
12020111	BAKE HOUSE LICENCE	50,000.00	
12020119	FISHING PERMIT	100,000.00	
12020120	HAWKER'S/SQUARTERS PERMIT	100,000.00	
12020124	ABBATOIR/SLAUGHTER LICENCES	400,000.00	
12020126	TRACTOR HIRING SERVICES	5,000,000.00	1,606,290.00
12020131	LIQUOR LICENCES	50,000.00	28,860.00
12020132	MOTORCYCLE LICENCE	45,000.00	
12020137	TRADE PERMIT LICENCES	0	49,460.00
12020138	HACKNEY PERMIT	50,000.00	4,200.00
12020141	SAWMILL LICENCE	0	
12020150	COLD ROOM LICENCE	10,000.00	
12020157	OTHER REGISTRATIONS	0	
NOTE 9	SUB-TOTAL	9,305,000.00	2,149,560.00

C. FEES-GENERAL

ECONOMIC CODE	REVENUE ITEMS	2020 APPROVED ESTIMATES	2020 ACTUAL REVENUE
120204	FEES – GENERAL		
12020417	CONTRACTOR REG. FEES	1,000,000.00	300,000.00
12020418	MARRIAGE/DIVORCE FEES	650,000.00	404,690.00
12020426	COURT SUMMONS FEES	50,000.00	
12020427	TENDER FEES	100,000.00	150,000.00
12020443	BIRTH & DEATH REGISTRATION FEES	250,000.00	124,500.00
12020448	DEVELOPMENT LEVIES	0	66,000.00
12020449	BUSINESS/TRADE OPERATING FEES	150,000.00	307,960.00
12020450	INSPECTION FEES		10,000.00
12020451	TIMBER AND FOREST FEES	20,000.00	
12020453	APPLICATIONS FEES	100,000.00	
12020455	ADMINISTRATION FEES/CHARGES	500,000.00	
12020466	CERTIFICATE OF INDIGENESHIP	4,000,000.00	1,581,930.00
12020467	HAULAGE/SAND FEES	1,500,000.00	509,220.00
12020476			358,500.00
12020479	PENAL FEES	0	
12020480	RENEWAL FEES	0	
12020481	PLOT ALLOCATION & LAYOUT FEES	500,000.00	
12020486	CUSTOMARY COURT PROBATE FEES	0	
12020491	MOTOR PARK FEES	200,000.00	119,150.00
12020493	STREET NAMING		
NOTE 10	SUB-TOTAL	7,920,000.00	3,931,950.00

D. SALES-GENERAL

ECONOMIC CODE	REVENUE ITEMS	2020 APPROVED ESTIMATES	2020 ACTUAL REVENUE
120206	SALES – GENERAL		
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	5,000,000.00	1,470,000.00
12020609	PROCEED FROM SALES OF FARM PROCEED	5,000,000.00	20,000.00
12020610	SALES BY PUBLIC AUCTION		3,526,000.00
12020618	SALES OF FISHERY PRODUCT		207,500.00

12020625	SALE OF FISHERY PRODUCTS	5,000,000.00	
12020620	SALES FERTILIZERS	0	
12020628	SALES OF TRACTORS AND EQUIPMENTS	10,500,000.00	2,279,700.00
NOTE 12	SUB-TOTAL	20,500,000.00	7,503,200.00

E. EARNINGS

ECONOMIC CODE	REVENUE ITEMS	2020 APPROVED ESTIMATES	2019 ACTUAL REVENUE
12020702	EARNINGS FROM LABORATORY SERVICES	0	
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	50,000.00	8,930,000.00
12020707	EARNING FROM MED. SERVICES	150,000.00	4,000.00
12020710	EARNINGS FROM GUEST HOUSES	10,000.00	
12020711	EARNING FROM COMM. ACTIVITIES	500,000.00	6,960.00
12020734	EARNINGS FROM SHARES AND STOCK	0	
NOTE 13	SUB-TOTAL	710,000.00	8,940,960.00

F. SALES/RENT ON GOVT PROPERTIES

ECONOMIC CODE	REVENUE ITEMS	2020 APPROVED ESTIMATES	2020 ACTUAL REVENUE
12020801	RENT ON GOVT. QUARTERS	110,000.00	48,000.00
12020803	RENT ON GOVT BUILDINGS	100,000.00	
12020806	RENT ON SHOPS	350,000.00	
	SUB-TOTAL	550,000.00	48,000.00

G. SALES/RENT ON LAND AND OTHERS

ECONOMIC CODE	REVENUE ITEMS	2020 APPROVED ESTIMATES	2020 ACTUAL REVENUE
12020901	RENT ON GOVT. LAND	500,000.00	876,750.00
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	5,000,000.00	
12020905	LEASE RENTAL	400,000.00	
12020906	RENTS ON GOVT. PROPERTIES.	100,000.00	133,400.00
12020908			441,900.00
NOTE 15	SUB-TOTAL	2,000,000.00	1,452,050.00

H. DIVIDEND AND OTHER INVESTMENT INCOME

ECONOMIC CODE	REVENUE ITEMS	2020 APPROVED ESTIMATES	2020 ACTUAL REVENUE
12021101	OPERATING SURPLUS	0	-
12021102	DIVIDEND RECEIVED	50,000.00	-
12021103	OTHER INVESTMENTS INCOME	0	3,013,232.65
I. REIMBURSEMENT			
12021301	REIMBURSEMENT		5,671,400.85
NOTE 17	SUB-TOTAL	50,000.00	5,671,400.85

NOTE 9: PERSONNEL EMOLUMENT AND ALLOWANCES

ECONOMIC CODES	DEPARTMENTS	AMOUNTS (₱)
21010103	OFFICE OF THE CHAIRMAN	20,716,224.80
21010101	INTERNAL AUDIT UNIT	2,407,787.84
21010101	OFFICE OF THE SECRETARY TO THE LOCAL GOVT.	2,524,066.66
21010101	THE COUNCIL	4,200,000.00
21010101	HEAD OF LOCAL GOVERNMENT ADMINISTRATION	2,849,443.86
21010101	DEPARTMENT OF ADMINISTRATION AND GENERAL SERVICES	55,103,618.23
21010101	DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT	10,001,121.66
21010101	DEPARTMENT OF FINANCE AND SUPPLIES	30,976,619.84
21010101	DEPARTMENT OF BUDGET, PLANNING, RESEARCH AND STATISTICS	1,818,253.82
21010101	DEPARTMENT OF WORKS, HOUSING, LAND AND SURVEY	33,567,337.26
21010101	DEPARTMENT OF EDUCATION AND SOCIAL SERVICES	52,497,336.94
21010101	DEPARTMENT OF MEDICAL SERVICES	147,513,945.49
21010101	DEPARTMENT OF ENVIRONMENTAL HEALTH SERVICES	14,907,725.87
	TOTAL	379,083,482.27
ECONOMIC CODES		
22020601	VIGILANTE CORP MEMBERS	30,228,000.00
21020101	CASUAL STAFF MEMBERS	6,016,425.30
21020101	SEVERAL ALLOWANCES	21,961,932.68
	TOTAL	816,373,322.52

NOTE 10: ANALYSIS OF OVERHEAD COST

ECONOMIC CODES	DEPARTMENTS	AMOUNTS (N)
220201	OFFICE OF THE CHAIRMAN	13,427,000.00
220201	INTERNAL AUDIT UNIT	196,407.14
220201	OFFICE OF THE SECRETARY TO THE LOCAL GOVT.	500,000.00
220201	THE COUNCIL	554,800.00
220201	HEAD OF LOCAL GOVERNMENT ADMINISTRATION	612,500.00
220201	DEPARTMENT OF ADMINISTRATION AND GENERAL SERVICES	10,497,446.93
220201	DEPARTMENT OF FINANCE AND SUPPLIES	5,390,459.85
220201	DEPARTMENT OF BUDGET, PLANNING, RESEARCH AND STATISTICS	1,350,980.91
220201	DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT	3,230,788.56
220201	DEPARTMENT OF WORKS, HOUSING, LAND AND SURVEY	20,686,989.93
220201	DEPARTMENT OF EDUCATION AND SOCIAL SERVICES	17,562,642.67
220201	DEPARTMENT OF MEDICAL SERVICES	2,274,500.00
220201	DEPARTMENT OF ENVIRONMENTAL HEALTH SERVICES	1,020,000.00
	TOTAL	77,284,515.99

NOTE 11: ANALYSIS OF PURCHASE/CONSTRUCTION OF ASSETS

FUNCTIONAL CODE	DEPARTMENTS	AMOUNTS (N)
70131	Politicians	3,750,000.00
70421	Administration and General Services	6,048,785.00
70421	Agriculture and Natural Resources	3,725,500.00
70451	Works and Housing	175,028,051.95
	Finance and Supplies	
70131	Budget and Planning	-
70620	Education	32,886,625.00
70440	Primary Health Care Services	610,000.00
70510	Environmental Health Services	16,436,500.00
	Total	238,485,461.95

NOTE 12: ANALYSIS OF PENSION ALLOWANCE

ADMINISTRATIVE CODE	DEPARTMENTS	AMOUNTS (\$)
	LOCAL GOVT PENSION ALLOWANCE	58,120,915.95
	TEACHERS PENSION ALLOWANCE	161,286,717.16
	TOTAL	219,407,633.11

MONTHS	LOCAL GOVT. RETIREES	PRY SCHOOL RETIREES
JANUARY	5,011,621.65	11,720,915.90
FEBRUARY	5,011,621.65	12,710,247.70
MARCH	5,051,101.05	13,297,401.89
APRIL	5,051,101.05	13,297,401.89
MAY	5,051,101.05	13,207,879.37
JUNE	5,501,443.05	13,207,879.37
JULY	5,501,443.62	13,330,970.13
AUGUST	5,610,811.55	13,531,164.70
SEPTEMBER	5,689,90.17	13,924,919.27
OCTOBER	5,146,388.71	14,162,450.19
NOVEMBER	5,393,070.67	14,428,177.43
DECEMBER	5,791,211.90	14,467,309.32
TOTAL	58,120,915.95	161,286,717.16

2020 ANNUAL FINANCIAL STATEMENTS
 ORGANIZATIONAL CODE 63021900

OFFICE OF THE CHAIRMAN

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL EXPENDITURES	REMARKS
11100100101	2	EXPENDITURES			
	21	PERSONNEL COST			
	2101	SALARY			
	210101	SALARIES AND WAGES			
	21010101	SALARY	0		
	21010102	OVERTIME PAYMENTS	0		
	21010103	CRF – SALARIES	40,000,000.00	20,716,224.80	
		GRAND TOTAL PERSONNEL EMOLUMENT	40,000,000.00	20,716,224.80	
	210201	ALLOWANCES			
	21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE)	25,000,000.00	21,961,932.68	
	21020102	ALLOWANCES (VIGILANTE CORPS)		30,228,000.00	
		SUB-TOTAL	25,000,000.00	72,906,157.48	
ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL EXPENDITURES	REMARKS
	2202	OVERHEAD COST			
	220201	TRAVEL & TRANSPORT – GENERAL			
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	1,109,200.00	
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-		
	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-		
		SUB-TOTAL	4,000,000.00	1,109,200.00	
	22020301	OFFICE STATIONERIES	-	26,000.00	
ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL EXPENDITURES	REMARKS
	22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	1,000,000.00		
	22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00		
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL OTES	300,000.00		
	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	500,000.00	22,800.00	
	22020407	IMPRESS	600,000.00	455,000.00	
	22020409	UPKEEP ALLOWANCE	1,000,000.00	1,970,000.00	
		SUB-TOTAL	2,900,000.00	2,447,800.00	
ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL EXPENDITURES	REMARKS
	220206	OTHER SERVICES – GENERAL			
	22020601	SECURITY SERVICES	5,000,000.00	-	
	22020603	RESIDENTIAL RENT	0		
	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	2,000,000.00	4,360,000.00	
		SUB-TOTAL	12,000,000.00	4,360,000.00	
	220208	FUEL AND LUBRICATION			
	22020801	MOTOR VEH. FUEL COST	500,000.00		

	22020803	PLANT AND GEN. FUEL COST	500,000.00	-	
			1,000,000.00	-	
	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL EXPENDITURES	REMARKS
ADMINISTRATIVE CODE	220210	MISCELLANEOUS EXPENSES GENERAL			
	22021001	REFRESHMENT & MEALS/ ENTERTAINMENT & HOSPITALITY	1,000,000.00	639,000.00	
	22021002	HONORARIUM & SITTING ALLOWANCE	-		
	22021003	PUBLICITY & ADVERTISEMENTS	0		
	22021004	MEDICAL EXPENSES – LOCAL	-		
	22021006	POSTAGES & COURIER SERVICES	0		
	22021007	WELFARE PACKAGES	500,000.00		
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0		
	22021020	ELECTION LOGISTICS	1,000,000.00		
	22021029	OTHER EXPENSES	2,000,000.00	4,345,000.00	
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	1,000,000.00	500,000.00	
	22021032	FAIR, FESTIVAL, EXPO AND SUMMIT	0		
		SUB-TOTAL	4,000,000.00	5,484,000.00	
		GRAND TOTAL OVERHEAD COST	46,600,000.00	13,427,000.00	

ORGANIZATIONAL CODE 63021900

**OFFICE OF THE CHAIRMAN
CAPITAL EXPENDITURES**

ADMINISTRATIVE CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	2019 ACTUAL EXPENDITURES	REMARKS
	230101	DETAILS OF CAPITAL EXPENDITURES			
	23010105	PURCHASE OF MOTOR VEH.	6,000,000.00	2,500,000.00	
	23010112	PURCHASE OF OFFICE FURNIT.	500,000.00	1,250,000.00	
	23010113	PURCHASE OF COMPUTER	150,000.00		
	23010114	PURCHASE OF COMP. PRINTER	70,000.00		
	23010120	PURCHASE OF KITCHEN EQUIP.	40,000.00		
	23010146	PURCHASE OF OTHER EQUIP.	50,000.00		
	23010105	PURCHASE OF MOTOR VEH.	5,000,000.00		
		TOTAL	3,310,000.00	3,750,000.00	

**OFFICE OF THE SECRETARY
ORGANIZATIONAL CODE 63021900
2020 ANNUAL FINANCIAL STATEMENTS**

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL	REMARKS
11101200101	2	EXPENDITURES			
	21	PERSONNEL COST			
	2101	SALARY			
	210101	SALARIES AND WAGES			
	21010101	SALARY	0		
	21010102	OVERTIME PAYMENTS	0		
	21010103	CRF – SALARIES	6,000,000.00	2,524,066.66	
		GRAND TOTAL PERSONNEL EMOLUMENT	6,000,000.00	2,524,066.66	
	2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
	210201	ALLOWANCES			
	21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE)	1,000,000.00		
	21020102	LEAVE ALLOWANCE	0		
	21020103	WARDROBE/OUTFIT ALLOWANCE	-		
	21020104	FURNITURE ALLOWANCE	-		
		SUB-TOTAL	13,000,000.00		

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL ESTIMATES	REMARKS
	2202	OVERHEAD COST			
	220201	TRAVEL & TRANSPORT – GENERAL			
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	50,000.00	
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-		
	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-		
		SUB-TOTAL	300,000.00		
	220204	MAINTENANCE SERVICES – GENERAL			
	22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	300,000.00	-	
	22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	-	
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QTRS	100,000.00	-	
	22020407	IMPREST		450,000.00	
		SUB-TOTAL	600,000.00	500,000.00	
ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL ESTIMATES	REMARKS
	220205	TRAINING - GENERAL			
	22020501	LOCAL TRAINING	500,000.00	-	

	22020502	INTERNATIONAL TRAINING	500,000.00	-	
		SUB-TOTAL	1,000,000.00	-	
	220208	FUEL & LUBRICANTS – GENERAL			
	22020801	MOTOR VEHICLE FUEL COST	500,000.00	-	
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000.00	-	
	22020803	PLANT / GENERATOR FUEL COST	0	-	
		SUB-TOTAL	1,000,000.00	-	
	220210	MISCELLANEOUS EXPENSES GENERAL			
	22021001	REFRESHMENT & MEALS / ENTERTAINMENT & HOSPITALITY	500,000.00	-	
	23010146	PURCHASE OF OTHER EQUIP.	300,000.00		
		SUB-TOTAL	1,000,000.00		
		GRAND TOTAL OVERHEAD COST	17,000,000.00	500,000.00	

INTERNAL AUDIT

ORGANIZATIONAL CODE 63021900

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATE	2020 ACTUAL ESTIMATES	REMARKS
11200300101	2	EXPENDITURES			
	21	PERSONNEL COST			
	2101	SALARY			

	210101	SALARIES AND WAGES			
	21010101	SALARY	0		
	21010102	OVERTIME PAYMENTS	0		
	21010103	CRF – SALARIES	4,000,000.00	2,407,787.84	
		GRAND TOTAL PERSONNEL EMOLUMENT	4,000,000.00	2,407,787.84	
	2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
	210201	ALLOWANCES			
	21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE)	150,000.00		
	21020102	LEAVE ALLOWANCE	0		
	21020104	FURNITURE ALLOWANCE	-		
		SUB-TOTAL	150,000.00	2,407,787.84	
11200300101	2202	OVERHEAD COST	2020 APPROVED ESTIMATES	2020 ACTUAL EXPENDITURES	REMARKS
	220201	TRAVEL & TRANSPORT – GENERAL			
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	110,000.00	
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-		
	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-		
		SUB-TOTAL	500,000.00	110,000.00	
	220203	MAINTENANCE SERVICES – GENERAL			
	22020301	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	50,000.00		
	22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00		
	22020407	IMPRESS	600,000.00	20,000.00	
	22020408	LEAVE BONUS	250,000.00	66,407.14	
	22020401	MAINTENANCE OF OFFICE/OTHERS	200,000.00		
		SUB-TOTAL	750,000.00	86,407.14	REMARKS
ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL ESTIMATES	
	220208	FUEL AND LUBRICANT			
	220208				
	22020801	MOTOR VEH. FUEL COST	200,000.00		
	22020803	PLANT FUEL COST	-		
		SUB-TOTAL	200,000.00		
		GRAND TOTAL OVERHEAD COST	950,000.00	196,407.14	
		DETAILS OF CAPITAL EXPENDITURES			
	23	CAPITAL EXPENDITURES			
	23010104	PURCHASE OF MOTOR BIKE	-		
	23010105	PURCHASE OF MOTOR VEH.	2,000,000.00		
		SUB-TOTAL	2,000,000.00		

2020 GENERAL PURPOSE FINANCIAL STATEMENTS
ORGANIZATIONAL CODE 63021900

THE COUNCIL

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL	REMARKS
				EXPENDITURES	
	2	EXPENDITURES			
12500100101	21	PERSONNEL COST			
	2101	SALARY			
	210101	SALARIES AND WAGES			
	21010101	SALARY	20,000,000.00		
	21010102	OVERTIME PAYMENTS	0		
	21010103	CRF – SALARIES	20,000,000.00	4,200,000.00	
		TOTAL PERSONNEL EMOLUMENT	20,000,000.00	4,200,000.00	
	2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
	210201	ALLOWANCES			
	21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE)	5,500,000.00		
	21020102	LEAVE ALLOWANCE	-		
	21020103	WARDROBE/OUTFIT ALLOWANCE	0		
	21020104	FURNITURE ALLOWANCE	0		
		SUB-TOTAL	5,500,000.00		
ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL ESTIMATES	REMARKS
	220204	MAINTENANCE SERVICES – GENERAL			
	22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	300,000.00		
	22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00		
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QTRS	0		
		SUB-TOTAL	500,000.00		

ORGANIZATIONAL CODE 63021900
HEAD OF LOCAL GOVERNMENT ADMINISTRATION

ADMINISTRATIVE CODE	ADMINISTRATIVE CODE		2020 APPROVED ESTIMATES	2020 ACTUAL	REMARKS
				EXPENDITURES	
	2	EXPENDITURES			
12500500101	21	PERSONNEL COST			
	2101	SALARY			
	210101	SALARIES AND WAGES			
	21010101	SALARY	3,500,000.00	2,849,443.86	
		GRAND TOTAL PERSONNEL EMOLUMENT	3,500,000.00	2,849,443.86	
	2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
	210201	ALLOWANCES			
	21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE),	200,000.00	95,000.00	
	21020102	LEAVE ALLOWANCE	-	400,000.00	
		SUB-TOTAL	200,000.00	495,000.00	
	2202	OVERHEAD COST			
	220201	TRAVEL & TRANSPORT – GENERAL			
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000.00		
	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0		
		SUB-TOTAL	2,500,000.00		

2020 GENERAL PURPOSE FINANCIAL STATEMENTS
 ORGANIZATIONAL CODE 63021900
 HEAD OF LOCAL GOVERNMENT ADMINISTRATION

ADMINISTRATIVE CODE			2020 APPROVED ESTIMATES	2020 ACTUAL ESTIMATES	REMARKS
	220204	MAINTENANCE SERVICES			
	22020401	MAINT. OF MOTOR VEH.	400,000.00	65,000.00	
	22020402	MAINT. OF FURNITURE	200,000.00		
	22020407	IMPRESS	1,000,000.00	35,000.00	
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	-		
	22020801	MOTOR VEH. FUEL COST	500,000.00		
	22020803	GENERATOR FUEL COST	500,000.00	17,500.00	
		SUB-TOTAL	3,600,000.00	117,500.00	
		GRAND-TOTAL	0	612,500.00	
		CAPITAL EXPENDITURES			
	230101				
	23010105	PURCHASE OF MOTOR VEHICLE	5,000,000.00	1,621,500.00	
		GRAND-TOTAL		1,621,500.00	

2020 GENERAL PURPOSE FINANCIAL STATEMENTS
 ORGANIZATIONAL CODE 63021900
 DEPARTMENT OF ADMINISTRATION AND GENERAL SERVICES

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL EXPENDITURES	REMARKS
12500500101	2	EXPENDITURES			
	21	PERSONNEL COST			
	2101	SALARY			
	210101	SALARIES AND WAGES			
	21010101	SALARY	85,000,000.00	55,103,618.23	
	21010102	OVERTIME PAYMENTS	1,000,000.00		
	21010103	CRF – SALARIES	0		
		PERSONNEL EMOLUMENT	86,000,000.00	55,103,618.23	
	2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
	210201	ALLOWANCES			
	21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE), (CASUAL STAFF)& (IT)	5,000,000.00	1,779,025.30	
	21020102	LEAVE ALLOWANCE	6,000,000.00		
	21020103	WARDROBE/OUTFIT ALLOWANCE	0		
	21020104	FURNITURE ALLOWANCE	0		
		GRAND TOTAL PERSONNEL EMOLUMENT	93,000,000.00	56,882,643.53	

DEPARTMENT OF ADMINISTRATION AND GENERAL SERVICES

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL	REMARKS
				ESTIMATES	
	2202	OVERHEAD COST			
	220201	TRAVEL & TRANSPORT – GENERAL			
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	621,000.00	
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-		
		SUB-TOTAL	1,000,000.00	621,000.00	
ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES		REMARKS
	220203	MATERIALS & SUPPLIES – GENERAL			
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	800,000.00	602,000.00	
	22020303			109,000.00	
	22020305	PRINTING OF NON SECURITY DOCUMENTS	800,000.00	548,000.00	
		SUB-TOTAL	2,000,000.00	1,259,000.00	
ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL ESTIMATES	REMARKS
	220204	MAINTENANCE SERVICES – GENERAL			
	22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	500,000.00	39,000.00	
	22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00		
	22020407	IMPRESS	1,000,000.00	477,500.00	
	22020408	LEAVE ALLOWANCE	1,000,000.00	4,484,846.93	
		SUB-TOTAL	2,900,000.00	5,001,346.93	

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL	REMARKS
				ESTIMATES	
	22020602	OFFICE RENT		25,000.00	
	220207	CONSULTING & PROFESSIONAL SERVICES –GENERAL			
	22020702	INFORMATION TECHNOLOGY CONSULTING	0	-	
	22020703	LEGAL SERVICES	500,000.00		
		SUB-TOTAL	500,000.00		
	220208	FUEL & LUBRICANTS – GENERAL			
	22020801	MOTOR VEHICLE FUEL COST	240,000.00		
	22020802	OTHER TRANSP. EQUIP.	300,000.00	70,000.00	
	22020803	PLANT & GEN. FUEL COST	200,000.00	320,000.00	
		SUB-TOTAL	600,000.00	390,000.00	
ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL ESTIMATES	REMARKS
	220209	FINANCIAL CHARGES – GENERAL			
	22020902	INSURANCE PREMIUM	500,000.00		
		SUB-TOTAL	500,000.00		
	220210	MISCELLANEOUS EXPENSES GENERAL			
	22021001	REFRESHMENT & MEALS/ENTERTAINMENT & HOSPITALITY	4,000,000.00	2,429,100.00	
	22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00		
	22021007	WELFARE PACKAGE	500,000.00	100,000.00	
	22021029	OTHER EXPENSES	1,000,000.00	612,000.00	
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME		60,000.00	
		SUB-TOTAL	19,000,000.00	3,201,100.00	
	22040104	GRANT TO OTHER LOCAL GOVERNMENT - CAPITAL	0	-	
	22040109	GRANT TO COMMUNITIES/NGOS/CEDAS/INTER-GOVT RELATION	1,000,000.00	-	
		SUB-TOTAL	1,000,000.00		
		GRAND TOTAL OVERHEAD COST	6,300,000.00	10,497,446.93	

DEPARTMENT OF ADMINISTRATION AND GENERAL SERVICES

CAPITAL EXPENDITURES

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL EXPENDITURES	REMARKS
21500100101		ADMINISTRATION AND GENERAL SERVICES DEPARTMENT		-	
	23010113	PURCHASE OF COMPUTERS	200,000.00	5,948,785.00	
	23010114	PURCHASE OF COMPUTER PRINTERS	100,000.00	-	
	23010115	PURCHASE OF PHOTOCOPYING MACHINES	100,000.00	-	
	23010146	PURCHASE OF OTHER EQUIPMENT	200,000.00	100,000.00	
		PURCHASE OF OFFICE FURNITURES	500,000.00	-	
		PURCHASE OF MOTOR CYCLES	200,000.00		
	23010105	PURCHASE OF MOTOR VEHICLE	1,800,000.00		
		TOTAL	3,300,000.00	6,048,785.00	

2020 GENERAL PURPOSE FINANCIAL STATEMENTS
ORGANIZATIONAL CODE 63021900

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL ESTIMATES	REMARKS
	2	EXPENDITURES			
2.15E+11	210101	SALARIES AND WAGES			
	21010101	SALARY	14,000,000.00	10,001,121.66	
	21010103	CRF - SALARIES	0		
		SUB-TOTAL	14,000,000.00		
	2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
	210201	ALLOWANCES			
	21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE/FASIAL STAFF)	1,600,000.00	720,000.00	
	21020102	LEAVE ALLOWANCE	-		
		SUB-TOTAL	1,600,000.00	10,721,121.66	
		TOTAL PERSONNEL COSTS	15,600,000.00	10,721,121.66	
			2019 APPROVD EST.		
				ESTIMATES	REMARKS
	2202	OVERHEAD COST			
	220201	TRAVEL & TRAN - GENERAL			
	22020102	LOCAL TRAVEL & TRANSPORT- OTHERS	500,000.00	180,000.00	
		SUB-TOTAL	500,000.00	180,000.00	
			2020 APPROVED ESTIMATES	2020 ACTUAL ESTIMATES	REMARKS
	220204	MAINTENANCE SERVICES - GENERAL			
	22020401	MAINTENANCE OF FURNITURE	500,000.00	253,500.00	
	22020406	OTHER MAINTEN. SERV.	1,000,000.00	521,220.00	
	22020407	IMPREST	750,000.00	40,000.00	
	22020408	LEAVE BONUS	500,000.00	788,068.56	
		SUB-TOTAL	4,000,000.00	1,602,788.56	
	220210	MISCELLANEOUS EXPENSES GENERAL			
	22021001	REPAIR/REPLACE OF PROPERTY/FURNITURE	1,000,000.00	430,000.00	
	22021021	SPECIAL DAY/CELEBRATION			
	22021030	PUBLIC ENTERTAINMENT PROGRAMS/WORKSHOPS/SEMINARS	1,500,000.00	918,000.00	
	22021032	FAIR, FESTIVAL, EXPO	500,000.00	100,000.00	
		SUB-TOTAL	8,500,000.00	1,448,000.00	
		GRAND TOTAL OVERHEAD COST	3,000,000.00	3,230,788.56	

AGRICULTURE AND RURAL DEVELOPMENT

CAPITAL EXPENDITURE

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL ESTIMATES	REMARKS
21500100101		Dept of Agriculture and Rural Development			
	23010113	PURCHASE OF COMPUTER	300,000.00		
	23050108	PRODUCTION OF FARM SEEDLINGS	1,000,000.00		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	30,000,000.00	5,500.00	
		- Education/Training	3,000,000.00		
		- Young Farmer's Programme	0		
		- Youth Empowerment through Agriculture (YESA)	5,000,000.00		
		- Farmer's Association Support Programme	5,000,000.00		
		- Construction of Storage facilities (Cribs)	2,000,000.00		
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	30,000,000.00	875,000.00	
	23050117	* Crop Division	30,000,000.00	445,000.00	
	23050118	PROCUREMENT OF AGRIC INPUT	1,000,000.00	2,400,000.00	
		- Arable Crop cultivation			
		- Vegetable production			
		SUB-TOTAL	31,000,000.00	3,725,500.00	

2020 GENERAL PURPOSE FINANCIAL STATEMENTS

ORGANIZATIONAL CODE 63021900

DEPARTMENT OF FINANCE AND SUPPLIES

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL EXPENDITURES	REMARKS
22000100101	2	EXPENDITURES			
	210101	SALARIES AND WAGES			
	21010101	SALARY	40,000,000.00	30,976,619.00	
	21010102	OVERTIME PAYMENTS	0		
		PERSONNEL EMOLUMENT	40,000,000.00	30,976,619.00	
	2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
	210201	ALLOWANCES			
	21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE/CASUAL STAFF)	0	847,400.00	
	21020102	LEAVE ALLOWANCE	600,000.00		
		SUB-TOTAL	4,000,000.00		
		PENSION ALLOWANCE	5,000,000.00	161,286,537.33	
		GRAND TOTAL PERSONNEL EMOLUMENT	54,000,000.00	193,110,557.17	
	21030102				
	2202	OVERHEAD COST			
	220201	TRAVEL & TRANSPORT – GENERAL			
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	319,000.00	
		SUB-TOTAL	1,000,000.00	319,000.00	
	220203	MATERIALS & SUPPLIES – GENERAL			
	22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000.00	17,000.00	
	22020305	PRINTING OF NON SECURITY DOCUMENTS	750,000.00	403,000.00	
	22020306	PRINTING OF SECURITY DOCUMENTS	500,000.00	184,500.00	
	22020313	PRODUCTION OF AFS	100,000.00	58,500.00	
		SUB-TOTAL	2,800,000.00	663,000.00	

	22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	500,000.00		
	22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	130,000.00	
	22020403	MAINTENANCE OF OFFICE BUILDING/RES.	-		
	22020407	IMPREST	1,000,000.00	60,000.00	
	22020408	LEAVE BONUS	800,000.00	2,842,874.76	
	22020901	BANK CHARGES		146,585.09	
	22021029	OTHER EXPENSES		679,000.00	
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME		550,000.00	
		SUB-TOTAL	6,600,000.00	5,390,459.85	
ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL ESTIMATES	REMARKS
	220701	TRANSFER TO OTHER FUND			
	42010101	TRANSFER TO CDF / STABILIZATION FUND	40,000,000.00		
	22070102	TRANSFER TO SOVEREIGN WEALTH FUND	0		
	22070103	TRANSFER TO SINKING FUND	0		
	22080102	TRANSFER TO TEACHER'S PENSION ALLOWANCE		-	
		SUB-TOTAL	40,000,000.00		
		GRAND TOTAL OVERHEAD COST		5,390,459.85	

CAPITAL EXPENDITURES

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL EXPENDITURES	REMARKS
21500100101		FINANCE AND SUPPLIES DEPARTMENT			
	23010144	PURCHASE OF COMPUTERS DEVICE	200,000.00		
	23010146	PURCHASE OF NETWORK DEVICE	1,000,000.00		
		SUB-TOTAL	300,000.00		

ORGANIZATIONAL CODE 63021900

DEPARTMENT OF BUDGET, PLANNING, RESEARCH AND STATISTICS

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL EXPENDITURES	REMARKS
22000300101	2	EXPENDITURES			
	210101	SALARIES AND WAGES			
	21010101	SALARY	5,000,000.00	1,818,253.82	
		GRAND TOTAL PERSONNEL EMOLUMENT	5,000,000.00	1,818,253.82	
	210201	ALLOWANCES			
	21020101	LEAVE ALLOWANCE	350,000.00		
	21020104	FURNITURE ALLOWANCE	0		
		SUB-TOTAL	150,000.00		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	89,000.00	
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	
		SUB-TOTAL	500,000.00	89,000.00	
	220203	MATERIALS & SUPPLIES – GENERAL			
	22020301	OFFICE STATIONERIES/	200,000.00	-	
		COMPUTER			
		SUB-TOTAL	200,000.00		
	22020407	IMPRESTS	1,000,000.00	25,000.00	
	22020408	LEAVE BONUS	300,000.00	219,480.91	

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL ESTIMATES	REMARKS
	22021001	REFRESHMENT/MEALS	1,000,000.00		
	22021014	ANNUAL BUDGET EXPENSES & ADMIN.	700,000.00	957,500.00	
	22021023	PUBLIC ENLIGHTENMENT PROGRAMME	100,000.00		
	22021031	CONDUCT OF SURVEY	1,000,000.00	40,000.00	
		SUB-TOTAL	2,400,000.00	1,330,980.91	
	2204	GRANTS AND CONTRIBUTION – GENERAL			
	23010113	PURCHASE OF COMPUTER	200,000.00		
	22040109	GRANT TO COMMUNITIES/NGOs/CDAs/MDGs	-		
		SUB-TOTAL	-		
		GRANT TOTAL OVERHEAD COST	4,200,000.00	1,330,980.91	

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

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL EXPENDITURES	REMARKS
22000100101	2	EXPENDITURES			
	210101	SALARIES AND WAGES		33,567,337.26	
	21010101	SALARY			
	21010102	OVERTIME PAYMENTS			
		GRAND TOTAL PERSONNEL EMOLUMENT		33,567,337.26	
	2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
	210201	ALLOWANCES			
	21020101	NON REGULAR ALLOWANCES (E.G. SEVERANCE/ CASUAL STAFF)	3,500,000.00	20,000.00	
	21020102	LEAVE ALLOWANCE	600,000.00		
		SUB-TOTAL	4,000,000.00	20,000.00	
		TOTAL PERSONNEL COST	54,000,000.00	33,587,337.26	
	2202	OVERHEAD COST			
	220201	TRAVEL & TRANSPORT – GENERAL			
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	169,700.00	
		SUB-TOTAL	1,000,000.00	169,700.00	
	220204	MATERIALS & SUPPLIES – GENERAL			
	22020401	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,500,000.00	2,744,300.00	
	22020403	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	313,481.02	
	22020405	PRINTING OF SECURITY DOCUMENTS	2,000,000.00	2,202,000.00	
	22020407	IMPRESS	1,000,000.00	55,000.00	
	22020408	LEAVE BONUS	500,000.00	3,064,762.67	
	22020412	MAINT. OF PUBLIC PLACES	500,000.00	1,100,000.00	
	22020413	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	1,000,000.00	5,000,000.00	
	22020419	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	5,677,243.24	
		SUB-TOTAL		10,677,243.24	
	22020603	RESIDENTIAL RENT	350,000.00	45,000.00	
		SUB-TOTAL		45,000.00	
	22020802	FUEL COST		207,500.00	
	22020803	GENERATOR COST	350,000.00	45,000.00	
		SUB-TOTAL		252,500.00	
	22021030			63,000.00	
		SUB-TOTAL		63,000.00	
				20,686,986.93	

DEPARTMENT OF WORKS, HOUSING, LAND AND SURVEY					
CAPITAL EXPENDITURE					
ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL ESTIMATES	REMARKS
21500100101		DEPT OF WORKS & HOUSING			
	23010101	PURCHASE & ACQUIST. OF LAND	2,000,000.00	13,985,100.00	
	23010144	PURCHASE OF SURVEY EQUIP.	700,000.00	241,000.00	

	23010145	PURCHASE OF ELECTRONIC EQUIPMENTS	500,000.00			
	23020101	CONSTRUCTION / PROVISION OF PUBLIC SCHOOL	5,000,000.00	22,500,000.00		
	23020103	PROVISION OF HOUSING	10,000,000.00	5,000,000.00		
	23020106	CONSTRUCTION OF HEALTH CENTRE		50,000,000.00		
	23020107	CONSTRUCTION OF ROADS	10,000,000.00	7,500,000.00		
	23020114			472,864.86		
	23020118	REHABILITATION OF RECREATION FACILITIES	6,000,000.00	38,315,000.00		
	23030102	REPAIRS OF ELECTRICITY	2,000,000.00	2,500,000.00		
	23030103	REHABILITATION OF HOUSING	5,000,000.00	5,000,000.00		
	23030104	REHABILITATION OF WATER FACILITIES	5,000,000.00	2,550,000.00		
	23030106	REHABILITATION OF PUBLIC SCHOOL		272,000.00		
	23030113	REHABILITATION OF ROADS	20,000,000.00	26,156,789.79		
	23030121	REPAIRS OF OFFICE BUILDING	5,000,000.00	28,000.00		
	23030125			497,297.30		
	23040107	PREPARATION MASTER PLANS	3,000,000.00	10,000.00		
		- Tarring/Paving	20,000,000.00			
		GRAND-TOTAL	362,520,000.00	175,028,051.95		
		ORGANIZATIONAL CODE 63021900				
		2020 GENERAL PURPOSE FINANCIAL STATEMENTS				
		DEPARTMENT OF EDUCATION AND SOCIAL SERVICES				
ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL	REMARKS	
				EXPENDITURES		
51400300101	2	EXPENDITURES				
	210101	SALARIES AND WAGES				
	21010101	SALARY	44,300,000.00	52,497,336.94		
		GRAND TOTAL PERSONNEL EMOLUMENT	44,300,000.00	52,497,336.94		
	21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE)	8,000,000.00	1,330,000.00		
	21020102	LEAVE ALLOWANCE	-			
		SUB-TOTAL	62,300,000.00	53,827,336.94		
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	700,000.00	725,000.00		
		SUB-TOTAL	700,000.00	725,000.00		
	22020203	INTERNET ACCESS CHARGES/DSTV	500,000.00			
	22020304	MAGAZINES AND PERIODICS	-			
	22020305	PRINTING OF NON SECURITY	100,000.00	57,000.00		
		SUB-TOTAL	750,000.00	57,000.00		
	22020309	UNIFORMS & OTHER CLOTHING	50,000.00	-		
	220204	MAINTENANCE SERVICES - GENERAL				
	22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	400,000.00	35,000.00		
	22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	5,000.00		
	22020407	IMPRESST	1,000,000.00	40,000.00		
	22020408	LEAVE BONUS	1,000,000.00	5,124,980.17		
	22020411	MAINTENANCE OF COMMUNICATION EQUIP	50,000.00			
		SUB-TOTAL	500,000.00	5,204,980.17		
	22020601	SECURITY SERVICES	4,000,000.00	209,000.00		
		SUB-TOTAL	-	209,000.00		
	220210	MISCELLANEOUS EXPENSES GENERAL				
	22021001	REFRESHMENT & MEALS/ENTERTAINMENT/GENERAL	2,000,000.00	1,420,000.00		
	22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00			
	22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	1,567,662.50		
	22021007	WELFARE PACKAGES/LEADERSHIP TRAINING	-			
	22021009	SPORTING ACTIVITIES	1,000,000.00	130,000.00		
	22021020	ELECTION-LOGISTICS SUPPORT	1,000,000.00	-		
	22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00	270,000.00		
	22021024					
	22021026	EXAMINATION EXPENSES	-			
	22021027	DISASTER MANAGEMENT	2,000,000.00	760,000.00		
	22021029	OTHER EXPENSES	1,000,000.00	207,200.00		
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	3,000,000.00	6,837,000.00		
	22021032	FAIR, FESTIVAL EXPO & SUM.	500,000.00			
	22040109	DONATION/IN ASSISTANCE	300,000.00	175,000.00		
	22050102	MEAL SUBSIDY	2,000,000.00	57,000.00		
	22050105	EDUCATION SUBSIDY	10,000,000.00			
		SUB-TOTAL	12,750,000.00	11,423,862.50		
		GRAND TOTAL OVERHEAD COST	9,800,000.00	17,562,642.67		

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CAPITAL EXPENDITURE
DEPARTMENT OF EDUCATION AND SOCIAL SERVICES

		COMMUNITY DEVELOPMENT SECTION			
	23050110	EDUCATIONAL PROGRAMMES (ANFEE)(COACHING)	28,000,000.00	165,000.00	
	23050111	PROGRAMMES	10,000,000.00	7,925,000.00	
	23010104	PURCHASE OF MOTOR CYCLES	600,000.00	-	
	23010124	PURCHASE OF TEACHING AIDS	200,000.00	-	
	23010125	PURCHASE OF BOOKS	500,000.00	-	
	23010130	PURCHASE OF RECREATION FACILITIES	1,000,000.00	303,000.00	
		SUB-TOTAL	10,200,000.00	8,393,000.00	
		YOUTH, SPORTS AND RECREATION			
	23010126	PURCHASE OF SPORTS EQUIPMENTS	500,000.00		
	23010148	PURCHASE OF BOOKS	500,000.00		
	23050110	EDUCATIONAL PROGRAMMES (ANFEE)(COACHING)	28,000,000.00	24,493,625.00	
		SUB-TOTAL	10,200,000.00		
		GRAND TOTAL CAPITAL COST	13,500,000.00	32,886,625.00	

2020 GENERAL PURPOSE FINANCIAL STATEMENTS
ORGANIZATIONAL CODE 63021900
DEPARTMENT OF MEDICAL SERVICES

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL ESTIMATES	REMARKS
52100100101	2	EXPENDITURES			
	210101	SALARIES AND WAGES			
	21010101	SALARY	150,000,000.00	147,513,945.49	
		GRAND TOTAL PERSONNEL EMOLUMENT	150,000,000.00	147,513,945.49	

	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	750,000.00	35,000.00	
	22020301	OFFICE STATIONERIES	750,000.00	300,000.00	
	22020307	DRUG AND MED SUPPLIES		25,000.00	
		SUB-TOTAL	600,000.00	360,000.00	
	220204	MAINTENANCE SERVICES - GENERAL			
	22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	300,000.00	-	
	22020402	MAINTENANCE OF OFFICE FURNIT.	100,000.00	-	
	22020407	IMPRESTS	700,000	25,000.00	
		SUB-TOTAL	300,000.00	25,000.00	
	22020803	PLANT / GENERATOR FUEL COST	150,000.00	-	
		SUB-TOTAL	650,000.00	-	
	220210	MISCELLANEOUS EXPENSES GENERAL			
	22021001	REFRESHMENT	300,000.00	287,500.00	
	22021029	OTHER EXPENSES	300,000.00	20,000.00	
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME ON HEALTH MATTERS	500,000.00	82,000.00	
	22050107	HEALTH SUBSIDY	-	1,500,000.00	
		SUB-TOTAL	1,000,000.00	1,889,500.00	
		GRAND TOTAL OVERHEAD COST	5,250,000.00	2,274,500.00	

DEPARTMENT OF MEDICAL SERVICES

CAPITAL EXPENDITURE

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL ESTIMATES	REMARKS
21500100101		Dept of Primary Health Care (PHC)			
	23010112	PURCHASE OF OFF. FURNITURE	50,000.00		
	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	20,000,000.00	610,000.00	
		* 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	20,050,000.00	610,000.00	

ORGANIZATIONAL CODE 63021900
DEPARTMENT OF ENVIRONMENTAL HEALTH SERVICES

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL EXPENDITURES	REMARKS
53500100101	2	EXPENDITURES			
	210101	SALARIES AND WAGES			
	21010101	SALARY	25,400,000.00	14,907,725.87	
		PERSONNEL EMOLUMENT	25,400,000.00	14,907,725.87	
	21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE) CASUAL STAFF	2,500,000.00	1,320,000.00	
	21020102				
		GRAND TOTAL PERSONNEL EMOLUMENT	2,500,000.00	16,227,725.87	
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	225,000.00	
		SUB-TOTAL	500,000.00	225,000.00	
	220204	MAINTENANCE SERVICES – GENERAL			
	22020407	IMPRESITS	700,000.00	40,000.00	
	22020412	MAINTENANCE OF MARKET	400,000.00		
		SUB-TOTAL	960,000.00	40,000.00	
	22020501				
	220206	OTHER SERVICES – GENERAL			
	22020605	CLEANING & FUMIGATION SERVICES	1,500,000.00	100,000.00	
		SUB-TOTAL	1,500,000.00	100,000.00	

DEPARTMENT OF ENVIRONMENTAL HEALTH SERVICES

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL ESTIMATES	REMARKS
	220208	FUEL & LUBRICANTS – GENERAL			
	22020801	MOTOR VEHICLE FUEL COST	100,000.00		
		SUB-TOTAL	100,000.00		
	220210	MISCELLANEOUS EXPENSES GENERAL			
	22021029	OTHER EXPENSES	500,000.00	25,000.00	
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME TRAINING/CONV ENV	1,000,000.00	630,000.00	
		SUB-TOTAL	1,000,000.00	655,000.00	
		GRAND TOTAL OVERHEAD COST	3,100,000.00	1,020,000.00	

CAPITAL EXPENDITURE

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 ACTUAL ESTIMATES	REMARKS
21500100101		WASTE MANAGEMENT			
		Dept of Environmental Health Services			
		ENVIRONMENTAL CONSERVATION			
	23010122			652,500.00	
	23040102	EROSION AND FLOOD CONTROL	3,000,000.00	155,000.00	
	23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL / ENVIRONMENTAL SOUND	7,000,000.00	15,289,000.00	
	23040105	WATER POLLUTION PREVENTION AND CONTROL	1,000,000.00	340,000.00	
	23040106	BEAUTIFICATION & LANDSCAPING	1,500,000.00		
		SUB-TOTAL	14,900,000.00	16,436,500.00	

KAJOLA LOCAL GOVERNMENT, OKEHO
CONSOLIDATED BANK RECONCILIATION STATEMENTS

FOR THE MONTH OF DECEMBER 2020

	BANKS BALANCES	N	N
First Bank	2031456403	100,325.64	
First Bank	2011548186	19,066.78	
First Bank	2029462102	23,964.03	
First Bank	2029461930	50,587.00	
Polaris Bank	1750041812	5,383.08	
Polaris Bank	1750029120	11,397.10	
First Bank IWA LCDA	2032315282	3,291,231.48	
First Bank IWA LCDA	2032314656	5,346,730.33	
			8,848,684.44
ADD:			
Bank Charges		92,755.30	
Debit in Bank not in Cashbook		110,000.00	
Un-credited Lodgement		40,000.00	242,755.30
			9,091,439.74
LESS:			
Un presented Cheques		121,731.01	
Credit in bank not in cashbook		164,758.93	286,489.94
			8,804,949.80

DEBIT IN BANK NOT YET IN THE CASH BOOK

S/N	CHEQUE NO	DATE	CHEQUE NO	AMOUNT
1	305853	07/07/2020	332638	50,000.00
2	306092	14/8/2020	332662	60,000.00
3	333561			110,000.00

CREDIT IN BANK NOT IN CASHBOOK

S/N	NAME	AMOUNT
	B/F	85,911
1	Failed Leave Bonus	58,339.07
2		20,509.27
3		164,758.93

BANK CHARGES FOR DECEMBER, 2020

B/F		69,040.64
Account No	2011548186	
21/2/2020	Branch Statement Charges	20.00
	VAT on Charges	1.50
25/12/2020	Alert Charges	120.00
Account No	2031456403	
31/2/20-23/12/20	Stamp duty	450.00
25/12/20	Alert Charges	320.00
Account No	2029462102	
21/2/20-25/12/20	Stamp duty	750.00
43873.00	KLK Severance Package Fees	580.68
31/12/20	PIP Charges	268.75
15/12/20	KLK Bonus Charges	4,387.36
15/12/20	KLK Bonus Charges	241.95
23/12/20	Bank Charges & VAT	13,717.32
24/12/20	Ad-Hoc Arrears Charges	1,129.10
25/2012/	Alert Charges	1,728.00
		92,755.30

ECONOMIC CODE	REVENUE ITEMS	REMARK	2020 APPROVED ESTIMATES	2020 ACTUAL REVENUE
1	REVENUE	ACCOUNT TYPE		
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	SAT	0	-
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACCOUNT CLASS	0	-
110101	GOVERNMENT SHARE OF FAAC		0	
110104	SPECIAL ALLOCATION		100,000,000.00	161,286,717.16
11010101	STATUTORY ALLOCATION	LINE ITEM	450,000,000.00	755,868,761.08
110102	GOVERNMENT SHARE OF VAT			
11010201	SHARE OF VAT		400,000,000.00	
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT			
11010303	EXCESS CRUDE/PARIS CLUB REFUND		400,000,000.00	
110104	10% STATE GOVERNMENT IGR			
11010401	SHARE OF 10% STATE GOVERNMENT IGR		20,000,000.00	
NOTE 7	SUB-TOTAL		1,370,000,000.00	917,155,478.24

110101	STATUTORY ALLOCATN		932,619,386.04	
110102	SHARE OF VAT		0.00	
110103	Paris Club Refund (Excess)		0.00	
110104	10% STATE GOVERT. IGR		0.00	
120101	PERSONAL TAXES		397,200.00	
120201	LICENCE – GENERAL		2,149,560.00	
120204	FEES – GENERAL		3,931,950.00	
120206	SALES OF ASSETS		7,503,200.00	
120207	EARNIGS: COMMERCIAL		8,940,960.00	
120208	RENT OF ASSETS		48,000.00	
120209	Rent on Land & Others		1,452,050.00	
120211	INVESTMENT INCOME		3,013,232.65	
120213	REIMBURSMENT (LGSPB)		5,671,400.85	
140701	RECOVERY		-	
TOTAL			965,726,939.54	