

IBARAPA CENTRAL LOCAL GOVERNMENT, IGBOORA



YEAR 2021 GENERAL PURPOSE FINANCIAL STATEMENT

STATEMENT NO. 1
RESPONSIBILITY FOR THE PREPARATION AND PRESENTATION OF FINANCIAL STATEMENT.

These Financial Statements have been prepared by the Director of Finance and Supplies of Ibarapa Central Local Government in accordance with the provisions of the Finance (Control and Management Act 1958) as amended. The financial statements comply with the Generally Accepted Accounting Practice (GAAP). The Director of Finance and Supplies is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions carried out and 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,



Idowu Johnson Olawale
Director of Finance and Supplies

19/4/2022
Date

We accept responsibility for integrity of these financial statements, the information they contain and their compliance with above mentioned laws.
In our opinion, these financial statements fairly reflect the financial position of Ibarapa Central Local Government as at 31st December, 2021 and its operations for the year ended on that date



Idowu Johnson Olawale
Director of Finance and Supplies

Date 19/4/2022



Opabunmi Romoke J.
Head of Local Government Administration

Date 19/4/2022



HON. ADEOYE ADEYOIN O.
Executive Chairman,

Date _____

STATEMENT OF ACCOUNTING POLICIES

The Financial Statements were prepared in line with international Public Sector Accounting Standard (IPSAS) cash basis. The accounts complied with the provisions of the Financial Memoranda, Public Finance (Control and Management) Act 1958 as amended, Local Government Administration Law 2001, of Oyo State and other relevant legislations.

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

- A. ASSETS were represented by Cash and Cash Equivalents captioned under Current Assets. The Liabilities for Current Liabilities comprise of Deposits and Payable A/C while Non-current Liability is Public Fund (**GENERAL REVENUE BALANCE**)
- B. Deposits outstanding balance were stated as at 31/12/2020
- C. Taxes were recognized and charged accordingly most especially PAYE on salary
- D. The investment value as stated is the total amount of Local Government Investments in Financial Instruments as verified and confirmed through the CSCS (Central Securities Clearing System), with Local Government Clearing House Number **C36159521P**. No dividend accrued during the year.
- E. The Local Government Receivables (Advance) Balance reduces a little bit as there was no significant reimbursement from Local Government Service Pension Board in the year under review to offset the outstanding balance of Pension Allowance paid to Pensioners on behalf of the Board.
- F. There was no appreciable increase in the amount stated in the Stabilization Account compares to previous year as Local Government received any specific amount on her Statutory Allocation throughout the year under review.

STATEMENT NO. 2

STATEMENT OF OPINION OF AUDITOR GENERAL FOR LOCAL GOVERNMENTS

STATEMENT NO. 3
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021

	NOTE	PREVIOUS YEAR 2020	N	CURRENT Year 2021	N
ASSETS					
Cash and Bank Balance	8	20,907,484.21	-	114,967,095.67	-
Investment	9	4,686,688.00		4,686,688.00	
Receivable(Advances)	10	313,383,083.42		279,608,277.48	
Other Accounts (Stabilization & Fixed Accts)	11	64,738,865.46		64,938,366.14	
TOTAL ASSET			403,716,121.09		464,200,427.29
LIABILITIES:					
Deposit	12	20,926,898.86		20,710,129.47	
Loan					
Payables					
Reserve (General Revenue Balance)	13	382,789,222.23		443,490,297.82	464,200,427.29

The Notes to the Account of Ibarapa Central Local Government is an integral part of 2021 General Purpose Financial Statements (GPFS).

STATEMENT NO. 4

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ECONOMIC CODE	CASH FLOW FROM OPERATING ACTIVITIES	NOTE	NOTE		ACTUAL PREVIOUS YEAR 2020	
			ACTUAL	CURRENT YEAR 2021	N	
	CASH INFLOW:					
	DEPENDENT REVENUES	1	970,986,673.05		843,145,971.61	
	INDEPENDENT REVENUES	2	15,041,117.55		36,259,316.13	
	OTHER REVENUES	3	3,639,058.52		2,722,414.55	
	TOTAL INFLOW: OPERATING ACTIVITIES			989,666,849.12		882,127,702.29
	CASH OUTFLOW:					
	PERSONNEL EMOLUMENT	4	455,279,293.63		429,501,342.04	
	Overhead	5	112,951,784.59		61,072,363.50	
	PENSION ALLOWANCE (Primary Sch. Teachers)	6	192,058,564.01		171,527,449.63	
	Total Outflow from Operating Activities			(760,289,642.23)		(662,101,155.17)
				229,377,206.89		220,026,547.12
	Cash flow from Investing Activities:					
	Purchase/Construction of Assets	7	168,676,131.30		188,953,575.00	
	Proceed from Sales Fixed Assets		0		0	
	Net Cash Flow :Investing Activities			(168,676,131.30)		(188,953,575.00)
	Cash flow from Financing Activities					
	Proceeding from Loans & Other Borrowings		0		0	
	Net Cash Flow: Financing Activities			0		0
	Net Cash Flow from all Activities			68,701,075.59		31,072,972.12
	Cash and its Equivalent as at 1/1/			20,907,484.21		39,203,927.31
	Cash and its Equivalent as at 31/12/			114,967,095.67		20,907,484.21

The Notes to the Account of Ibarapa Central Local Government is an integral part of 2021 General Purpose Financial Statements (GPFS).

STATEMENT NO. 5
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2021

ACTUAL PREVIOUS YEAR 2020	TITLE	NOTE	BUDGET CURRENT YEAR 2021	ACTUAL CURRENT YEAR 2021	VARIANCE	REMARK
351,716,250.11	OPENING BALANCE			382,789,222.23	382,789,222.23	FAV.
843,145,971.61	DEPENDENT REVENUE	1	1,726,750,000.00	970,986,673.05	(755,763,326.95)	ADV
36,259,316.13	INDEPENDENT REVENUE	2	100,000,000.00	15,041,117.55	(84,958,882.45)	ADV
2,722,414.55	OTHER REVENUES	3	8,000,000.00	3,639,058.52	(4,360,941.48)	ADV
1,233,843,952.40	TOTAL REVENUE AVAILABLE		1,834,750,000.00	1,372,456,071.35	(462,293,928.65)	ADV
	LESS EXPENDITURE:					
429,501,342.04	PERSONNEL EMOLUMENT	4	524,000,000.00	455,279,293.63	68,720,706.37	ADV
61,072,363.50	OVERHEAD COST	5	317,150,000.00	112,951,784.59	204,198,215.41	FAV.
171,527,449.63	L/G TEACHERS PENSION ALLOW	6	200,000,000.00	192,058,564.01	7,941,435.99	FAV.
188,953,575.00	CAPITAL EXPENDITURE	7	793,600,000.00	168,676,131.30	624,923,868.70	FAV.
851,054,730.17	TOTAL EXPENDITURE		1,834,750,000.00	928,965,773.53	837,063,520.10	FAV.
382,789,222.23	TRANSFER TO CAPITAL DEV. FUND			443,490,297.82	443,490,297.82	FAV.

The Notes to the Account of Ibarapa Central Local Government is an integral part of 2021 General Purpose Financial Statements (GPFS)

STATEMENT NO. 6
CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

	NOTE	BUDGET CURRENT YEAR 2021	ACTUAL CURRENT YEAR 2021
OPENING BALANCE		-	382,789,222.23
DEPENDENT REVENUES	1	1,726,750,000.00	970,986,673.05
INDEPENDENT REVENUES	2	100,000,000.00	15,041,117.55
OTHER REVENUES	3	8,000,000.00	3,639,058.52
TOTAL REVENUE AVAILABLE		1,834,750,000.00	1,372,456,071.35
LESS RECURRENT EXPENDITURE:			
PERSONNEL EMOLUMENT	4	524,000,000.00	455,279,293.63
OVERHEAD COST	5	317,150,000.00	112,951,784.59
LOCAL GOVT. PRY. SCHL. TEACHERS PENSION ALLOW.	6	200,000,000.00	192,058,564.01
TOTAL RECURRENT EXPENDITURE		1,041,150,000.00	760,289,642.23
NET RECURRENT FUND B/F TRANSFER		793,600,000.00	612,166,429.12
TRANSFER TO CAPITAL DEV. FUND		793,600,000.00	612,166,429.12

STATEMENT NO. 7
STATEMENT OF CAPITAL DEVELOPMENT FUND AS AT YEAR ENDED 31ST DECEMBER, 2021

	BUDGET CURRENT YEAR 2021	ACTUAL CURRENT YEAR 2021
OPENING BALANCE		
ADD REVENUES:		
TRANSFER FROM CONSOLIDATED REV. FUND	793,600,000.00	612,166,429.12
SUB TOTAL: CAPITAL RECEIPT	793,600,000.00	612,166,429.12
TOTAL REVENUE AVAILABLE	793,600,000.00	612,166,429.12
LESS CAPITAL EXPENDITURE:		
POLITICIAN	22,100,000.00	5,106,964.60
ADMINISTRATIVE	8,800,000.00	2,583,000.00
AGRIC AND NATURAL RESOURCES	40,200,000.00	654,000.00
FINANCE AND SUPPLIES	3,520,000.00	
BUDGET PLANING RESEARCH AND STASTICS	800,000.00	-
WORKS, HOUSING LAND AND SURVEY	527,180,000.00	58,291,416.70
EDUCATION/COMMUNITY DEV.	102,000,000.00	101,950,750.00
PRIMARY HEALTH CARE	50,000,000.00	20,000.00
ENVIRONMENTAL HEALTH SERVICES	39,000,000.00	70,000.00
TOTAL CAPITAL EXPENDITURE	793,600,000.00	168,676,131.30
BALANCE C/F		443,490,297.82

NOTES TO THE ACCOUNT:

NOTE 1: DEPENDENT REVENUE

ECONOMIC CODE	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2021	ACTUAL CURRENT YEAR 2021 N
11010101	SHARE OF FAAC	1,056,750,000.00	778,928,109.04
11010104	SPECIAL ALLOCATION (L/G Pry. Teachers Pension)	200,000,000.00	192,058,564.01
11010201	SHARE OF VAT	250,000,000.00	
11010301	EXCESS CRUDE OIL	200,000,000.00	-
11010105	10% STATE IGR	20,000,000.00	-
	TOTAL DEPENDENT REVENUE	1,726,750,000.00	970,986,673.05

ANALYSIS OF DEPENDENT REVENUE:

(a) SHARE OF FAAC – STATUTORY ALLOCATION

ECONOMIC CODE	MONTH	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
11010101	Jan.	Share of FAAC		58,871,383.58
	Feb.	Share of FAAC		37,749,689.71
	March	Share of FAAC		67,531,822.66
	April	Share of FAAC		50,516,056.95
	May	Share of FAAC		32,888,695.88
	June	Share of FAAC		44,134,764.53
	July	Share of FAAC		70,231,050.71
	August	Share of FAAC		67,884,046.28
	Sept.	Share of FAAC		97,737,219.44
	Oct.	Share of FAAC		90,737,131.70
	Nov.	Share of FAAC		49,704,535.33
	Dec.	Share of FAAC		110,941,712.27
	TOTAL		1,056,750,000.00	778,928,109.04

****Share of FAAC: 760,000,000.00 (Approved) + 296,750,000.00 (Supplementary) = 1,056,750,000.00**

(b) SPECIAL ALLOCATION (TEACHERS' PENSION)

ECONOMIC CRUDE	MONTH	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2021	ACTUAL CURRENT YEAR 2021
11010104	Jan.	Teachers Pension		15,859,594.03
	Feb.	Teachers Pension		15,901,640.63
	Mar.	Teachers Pension		15,697,697.43
	Apr.	Teachers Pension		15,716,835.30
	May	Teachers Pension		
	June	Teachers Pension		31,556,282.62
	July	Teachers Pension		15,763,792.05
	Aug.	Teachers Pension		15,896,265.31
	Sept.	Teachers Pension		16,302,878.20
	Oct.	Teachers Pension		16,328,851.69
	Nov.	Teachers Pension		16,454,293.96
	Dec.	Teachers Pension		16,580,432.79
		TOTAL	200,000,000.00	192,058,564.01

(c) 10% STATE IGR

ECONOMIC CODE	MONTH	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
11010105	Jan.- Dec.	10% State IGR	20,000,000.00	
			20,000,000.00	-

(d) SHARE OF VAT

ECONOMIC CODE	MONTH	REVENUE DETAILS	BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
11010201	Jan. - Dec.	Share of VAT	250,000,000.00	-
			250,000,000.00	

(e) EXCESS CRUDE OIL

ECONOMIC CODE	MONTH	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
11010301	Jan.- Dec.	Excess Crude Oil	200,000,000.00	-
			200,000,000.00	-

NOTE 2: INDEPENDENT REVENUE

ECONOMIC	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021
120101	Personal Tax	1,700,000.00	
120201	Licence General	11,090,000.00	549,500.00
120204	Fees General	13,410,000.00	2,610,852.00
120205	Fines General	800,000.00	
120206	Sales General	37,500,000.00	3,817,084.66
120207	Earnings General	15,000,000.00	6,745,000.00
120208	Rent on L/G Buildings General	3,500,000.00	561,900.00
120209	Rent on Land and Others General	12,500,000.00	
120211	Investment Income	1,500,000.00	756,780.89
120212	Interest Earned	3,000,000.00	-
	TOTAL INDEPENDENT REVENUE	100,000,000.00	15,041,117.55

ANALYSIS OF INDEPENDENT REVENUE

(a) PERSONAL TAX

ADMINISTRATIVE CODE	ECONOMIC CODE	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
	12010101	Community Development/ Poll Tax	1,000,000.00	-
	12010102	Arrear Community/ Poll Tax	100,000.00	-
	12010105	Poll Betting	100,000.00	-
	12010106	Development Tax/ Levy	500,000.00	-
		TOTAL TAX REVENUE	1,700,000.00	-

(b) LICENCE GENERAL

ADMINISTRATIVE CODE	ECONOMIC CODE	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
120201	12020102	Goldsmith & GoldDealer Lic./ Cornmill	180,000.00	
	12020105	Radio /Television Licence	200,000.00	
	12020107	Papermill License	-	
	12020109	Registration of Voluntary Org.	500,000.00	
	12020111	Bake House Lincense	200,000.00	
	12020112	Bicycles Lic. & Hire Permit	100,000.00	
	12020113	Brick Making e.t.c. Licence	100,000.00	
	12020116	Cattle Dealer Licences	1,000,000.00	
	12020117	Dried Fish and Meat Lincenses	50,000.00	
	12020120	Hawker's / Squatters Permit	200,000.00	37,500.0
	12020122	Produce Buying Lincense	5,000,000.00	512,000.0
	12020124	Abattoir / Slaughter Lincenses	250,000.00	
	12020126	Tractor Hiring Services	2,500,000.00	
	12020128	Cinematograph Lincenses	20,000.00	
	12020131	Liquor Licenses	200,000.00	
	12020132	Motorcycle / Tricycle Licenses	20,000.00	
	12020137	Trade Permit Licenses	50,000.00	
	12020137	Reg. of Hotels / Refreshments e.t.c.		
	12020138	Forestry / Timber Lincense (Hackney)	150,000.00	
	12020140	Lottery Permit		
	12020141	Sawmill Licenses	200,000.00	
	12020150	Cold Room Licenses	20,000.00	
	12020156	Other, Haulage Quarry, Artisans etc)	150,000.00	
		TOTAL LICENCES - GENERAL	11,090,000.00	549,500.00

(c) FEES – GENERAL

ADMINISTRATIVE CODE	ECONOMIC CODE	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
120204	12020417	Contractor Registration Fees	2,000,000.00	2,760.00
	12020418	Marriage / Divorce Fees	2,000,000.00	340,000.00
	12020426	Court Summons Fess	150,000.00	4,892.00
	12020427	Tender Fees	500,000.00	
	12020437	Deed Preparation / Registration Fees	3,000,000.00	
	12020442	Association Fees	500,000.00	165,000.00
	12020443	Birth and Death Registration Fees	100,000.00	67,400.00
	12020448	Development Levies		-
	12020449	Business / Trade Operating Fees		130,000.00
	12020453	Application Fees	500,000.00	-
	12020454	Parking Fees	200,000.00	
	12020466	Indigeneship Reg. Fees	4,000,000.00	1,884,800.00
	12020481	Plot Allocation & Layout Fees	100,000.00	-
	12020492	Squatter Fees	100,000.00	-
	12020493	Street Naming Fees	250,000.00	-
	12020494	Identification and Oath Fees	10,000.00	16,000.00
	12020490	Tenement Rate		-
			13,410,000.00	2,610,852.00

(d) FINES- GENERAL

ADMINISTRATIVE CODE	ECONOMIC CODE	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
	12020501	Fines / Penalties	200,000.00	-
	12020502	Court Fines	100,000.00	-
	12020505	Dislodging of Effluences / Pollution Fine	500,000.00	
			800,000.00	

(e) SALES- GENERAL

ADMINISTRATIVE CODE	ECONOMIC CODE	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
	12020601	Sales of Journal and Publication	-	-
	12020602	Sales of Book	-	-
	12020603	Sales of ID card	-	-
	12020604	Sales of Store/ Scrap /Unserviceable	2,000,000.00	-
	12020608	Sales of Improved seeds / chemical	-	-
	12020609	Proceed from Sales Farm Produce	5,000,000.00	-
	12020610	Proceed from Sales of Govt. Property	2,000,000.00	2,150,000.00
	12020611	Proceed of Sale of Government Vehicle	5,000,000.00	-
	12020617	Sales of Poultry Animals	-	-
	12020628	Sales of Tractor and Implement	23,500,000.00	1,667,084.66
			37,500,000.00	3,817,084.66

(f) EARNINGS- GENERAL

ADMINISTRATIVE CODE	ECONOMIC CODE	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
	12020702	Earnings from Labouratory Services	1,000,000.00	-
	12020703	Earnings from Hiring of Plant & Equip.	10,000,000.00	6,745,000.00
	12020707	Earnings from Medical Services & Reports	500,000.00	-
	12020708	Earnings from Agricultural Produces	2,000,000.00	-
	12020709	Earnings from Tourism / Culture / Art Centres	-	-
	12020711	Earnings from Comm. Activities	500,000.00	-
	12020732	Earnings from Drilling of Borehole	1,000,000.00	-
	12020728	Earnings from Affidavit and Oath	-	-
		TOTAL EARNINGS - GENERAL	15,000,000.00	6,745,000.00

(g) RENT ON LOCAL GOVERNMENT BUILDINGS – GENERAL

ADMINISTRATIVE CODE	ECONOMIC CODE	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
	12020801	Rent on Local govt., Quarters	500,000.00	192,000.00
	12020806	Rent on Shops	3,000,000.00	369,900.00
		TOTAL RENT ON LOCAL GOVT. BUILDINGS	3,500,000.00	561,900.00

(h) RENT ON LAND & OTHERS– GENERAL

ADMINISTRATIVE CODE	ECONOMIC CODE	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
	12020901	Rent on Govt. Land/ Lock up Shops	500,000.00	-
	12020903	Rent & Premium on the Allocation of Land	5,000,000.00	-
	12020904	Rent on plots & sites services programme	5,000,000.00	-
	12020905	Lease Rental	2,000,000.00	-
		TOTAL Rents ON LAND & OTHERS - GENERAL	12,500,000.00	

(i) INVESTMENT INCOMES

ADMINISTRATIVE CODE	ECONOMIC CODE	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
	12021102	Dividend Received on fixed deposit Accounts (Jan. - Dec.)	1,500,000.00	756,780.89
		TOTAL INVESTMENT INCOME	1,500,000.00	756,780.89

ANALYSIS OF DIVIDEND RECEIVED ON FIXED DEPOSIT

INTEREST RECEIVED:			
Jan. 7th			509,439.42
April, 7th			110,292.37
July 6th			110,475.94
Oct. 4th			110,659.81
			840,867.54
Less: Bank Charges			
Jan. 7th	50,943.84		
April, 7th	11,029.24		
July 6th	11,047.59		
Oct., 4th	11,065.98		(84,086.65)
			756,780.89

(j) INTEREST EARNED

ADMINISTRATIVE CODE	ECONOMIC CODE	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
	12021201	Motor Vehicle Advance		-
	12021203	Refurbishing Loan		-
	12021210	Bank Interest (Fixed Deposit / Stabilization Account)	3,000,000.00	-
		TOTAL INTEREST EARNED	3,000,000.00	-

NOTE 3: OTHER REVENUE

ADMINISTRATIVE CODE	ECONOMIC CODE	REVENUE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
	12021301	Reimbursement from LGSPB	8,000,000.00	2,469,780.52
	14070103	Expenditure Recovery		1,169,278.00
		TOTAL REIMBURSEMENT GENERAL	8,000,000.00	3,639,058.52

NOTE 4 : PERSONNEL EMOLUMENT

ECONOMICS CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021
21010101	Personnel cost (Sal. And Wages)	524,000,000.00	404,382,226.04
21030102	Social Benefit (Pension Paid)		50,897,067.59
	TOTAL PERSONNEL EMOLUMENT	524,000,000.00	455,279,293.63

ANALYSIS OF PERSONNEL EMOLUMENT

(a) PERSONNEL COST (SALARIES & WAGES)

ADMINISTRATIVE CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
11100100100	Office of the Chairman	33,896,000.00	31,277,751.55
11118300101	Internal Audit	2,853,295.72	2,406,263.64
11100300100	Office of the Secretary	3,667,000.00	511,200.00
11200100100	The Council	28,665,000.00	9,000,682.29
12500100100	Administration and Gen. Services	93,638,622.54	69,745,453.56
22000100100	Finance and Supplies	37,468,128.96	30,129,068.12
55100300100	Community Development & Culture (Education)	80,904,607.74	69,929,534.44
52100100100	Primary Health Care	148,655,811.02	126,965,676.42
21500100100	Agricultural and Nat. Resources	10,533,793.82	7,950,169.87
23400100100	Work, Housing, Land & Survey	37,377,865.63	28,585,974.86
22000300100	Budget, Planning, Research and Statistics	3,450,449.30	2,679,375.95
53500100100	Environmental Health Services	39,389,425.27	22,569,151.34
12500100100	Head of Local Govt. Admin.	3,500,000.00	2,631,924.00
	TOTAL	524,000,000.00	404,382,226.04

a (i) OFFICE OF THE CHAIRMAN

ADMINISTRATIVE CODE	ECONOMIC CODE	PERSONNEL EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
11100100100	21010103	CRF - Salaries	22,396,000.00	6,577,751.55
	21020101	Non Regular Allowances (e.g. Severance)	11,500,000.00	24,700,000.00
		TOTAL	33,896,000.00	31,277,751.55

a (ii) INTERNAL AUDIT

ADMINISTRATIVE CODE	ECONOMIC CODE	PERSONNEL EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
11118300101	21010101	Salaries	2,853,295.72	2,406,263.64
		TOTAL	2,853,295.72	2,406,263.64

a (iii) OFFICE OF THE SECRETARY

ADMINISTRATIVE CODE	ECONOMIC CODE	PERSONNEL EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
11101300100	21010103	CRF - Salaries	2,667,000.00	511,200.00
	21020101	Non Regular Allowances (eg) Severance	1,000,000.00	-
		TOTAL	3,667,000.00	511,200.00

OFFICE OF THE COUNCIL

ADMINISTRATIVE CODE	ECONOMIC CODE	PERSONNEL EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
11200100100	21010103	CRF - Salaries	16,665,000.00	9,000,682.29
	21020101	Non Regular Allowances (eg) Severance	12,000,000.00	-
		TOTAL	28,665,000.00	9,000,682.29

**Non Regular Allowance: 3,000,000.00 (Approved) + 9,000,000.00 (Supplementary) = 12,000,000.00

a. (v) ADMIN AND GENERAL SERVICES

ADMINISTRATIVE CODE	ECONOMIC CODE	PERSONNEL EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
12500100100	21010101	Salaries	93,638,622.54	69,745,453.56
		TOTAL	93,638,622.54	69,745,453.56

a (vi) FINANCE AND SUPPLIES

ADMINISTRATIVE CODE	ECONOMIC CODE	PERSONNEL EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
22000100100	21010101	Salaries	37,468,128.96	30,129,068.12
		TOTAL	37,468,128.96	30,129,068.12

a (vii) COMMUNITY DEVELOPMENT & CULTURE (EDUCATION & SOCIAL SERVICES)

ADMINISTRATIVE CODE	ECONOMIC CODE	PERSONNEL EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
55100300100	21010101	Salaries	80,904,607.74	69,929,534.44
		TOTAL	80,904,607.74	69,929,534.44

a (viii) PRIMARY HEALTH CARE

ADMINISTRATIVE CODE	ECONOMIC CODE	PERSONNEL EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
52100100100	21010103	Salaries	148,655,811.02	126,965,676.42
		TOTAL	148,655,811.02	126,965,676.42

a (ix) AGRIC & NATURAL RESOURCES

ADMINISTRATIVE CODE	ECONOMIC CODE	PERSONNEL EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
21500100100	21010101	Salaries	10,533,793.82	7,950,169.87
		TOTAL	10,533,793.82	7,950,169.87

a (x) WORKS, HOUSING, LAND & SURVEY

ADMINISTRATIVE CODE	ECONOMIC CODE	PERSONNEL EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
23400100100	21010101	Salaries	37,377,865.63	28,585,974.86
		TOTAL	37,377,865.63	28,585,974.86

a (xi) BUDGET, PLANNING, RESEARCH AND STATISTICS

ADMINISTRATIVE CODE	ECONOMIC CODE	PERSONNEL EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
22000300100	21010101	Salaries	3,450,449.30	2,679,375.95
		TOTAL	3,450,449.30	2,679,375.95

a (xii) ENVIRONMENTAL HEALTH SERVICES

ADMINISTRATIVE CODE	ECONOMIC CODE	PERSONNEL EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
53500100100	21010101	Salaries	39,389,425.27	22,569,151.34
		TOTAL	39,389,425.27	22,569,151.34

a (xiii) HEAD OF LOCAL GOVERNMENT ADMINISTRATION

ADMINISTRATIVE CODE	ECONOMIC CODE	PERSONNEL EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
12500100100	21010101	Salaries	3,500,000.00	2,631,924.00
		TOTAL	3,500,000.00	2,631,924.00

(b) SOCIAL BENEFIT (PENSION PAID)

ECONOMIC CODE	MONTHS	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
21030102	January - December	Pension Paid	45,000,000.00	50,897,067.59
		TOTAL	45,000,000.00	50,897,067.59

NOTE 5: OVER HEAD EXPENDITURE:

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
11100100100		Office of the chairman	128,150,000.00	65,855,000.00
11118300101		Internal Audit	2,185,000.00	352,000.00
11100300100		Office of the Secretary	4,810,000.00	174,612.90
11200100100		The Council	18,600,000.00	1,496,000.00
12500100100		Administration and General services	34,800,000.00	14,832,458.88
22000100100		Finance and Supplies	25,925,000.00	11,229,023.23
22000300100		Budget, Planning, research and Statics	9,360,000.00	1,255,000.00
1.25001E+11		Head of Local Government Administration	5,320,000.00	1,088,000.00
22000100100		Primary Health Care	9,350,000.00	40,000.00
53500100100		Environmental	5,950,000.00	240,000.00
23400100100		Works, Housing, Land & Survey	24,950,000.00	7,124,243.90
55100300100		Community Dev. & Culture	36,750,000.00	8,910,088.78
21500100100		Agric. Natural Resources	11,000,000.00	355,356.90
		TOTAL	317,150,000.00	112,951,784.59

DETAILS OF OVER HEAD EXPENDITURE

(a) OFFICE OF THE CHAIRMAN

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
11100100100	22020102	Local Travel & Transport: Others	3,000,000.00	1,898,000.00
	22020104	International Travel & Transport: Others		-
	22020301	Office Stationaries / Computer consumable		-
	22020401	Maintenance of Office Vehicle / Transport Equipt.	750,000.00	-
	22020402	Maintenance of Office furniture	350,000.00	80,000.00
	22020405	Maintenance of office plant and Gen.	250,000.00	
	22020407	Imprest	1,300,000.00	410,000.00
	22020409	Up keep Allowances	2,000,000.00	800,000.00
	22020601	Security Services	72,000,000.00	35,740,000.00
	22020604	Security Vote (Including Operations)	9,500,000.00	8,200,000.00
	22020801	Motor Vehicle Fuel Cost		
	22020803	Plant / Generator Fuel Meals		12,000.00
	22021001	Refreshment and Meals	3,000,000.00	540,000.00
	22021007	Welfare Packages	34,000,000.00	18,175,000.00
	22021029	Other Expenses (Up Keep)	2,000,000.00	
		TOTAL	128,150,000.00	65,855,000.00

**Up keep Allowance: 500,000.00 (Approved) + 1,500,000.00 (Supplementary) = 2,000,000.00

**Security Services: 12,000,000.00 (Approved) + 60,000,000.00 (Supplementary) = 72,000,000.00

**Security Vote: 3,500,000.00 (Approved) + 6,000,000.00 (Supplementary) = 9,500,000.00

**Welfare Package: 8,000,000.00 (Approved) + 26,000,000.00 (Supplementary) = 34,000,000.00

(b) INTERNAL AUDIT

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
11118300101	22020102	Local Travel & Transport: Others	400,000.00	64,000.00
	22020301	Office Stationaries / Computer Consumable	200,000.00	20,000.00
	22020401	Maintenance of Motor Vehicle/ Transport Equipt.		120,000.00
	22020402	Maintenance of office furniture		
	22020407	Imprest	300,000.00	100,000.00
	22020408	Leave Allowances	135,000.00	
	22020801	Motor vehicle fuel cost		-
	22021001	Refreshments and Meals	1,000,000.00	-
	22021007	Welfare Package	150,000.00	48,000.00
		TOTAL	2,185,000.00	352,000.00

(c) OFFICE OF THE SECRETARY

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
11100300100	22020102	Local Travel & Transport: Others	1,000,000.00	36,000.00
	22020301	Office Stationaries / Computer Consumable	200,000.00	-
	22020401	Maintenance of Motor Vehicle/ Transport Equipt.	500,000.00	12,000.00
	22020402	Maintenance of office furniture	250,000.00	-
	22020407	Imprest	360,000.00	65,000.00
	22020409	Up Keep Allowance	1,000,000.00	61,612.90
	22020801	Motor vehicle fuel cost	-	-
	22021001	Refreshments and Meals	1,000,000.00	-
	22021007	Welfare Package	500,000.00	-
		TOTAL	4,810,000.00	174,612.90

(d) THE COUNCIL

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
11200100100	22020101	Local Travel & Transport: Training		127,000.00
	22020102	Local Travel & Transport: Others	2,000,000.00	144,000.00
	22020401	Maintenance of Motor Vehicle/ Transport Equipt.	2,000,000.00	-
	22020402	Maintenance of office furniture	1,500,000.00	-
	22020407	Imprest	600,000.00	
	22020409	Up keep	500,000.00	
	22020604	Security Vote (Including Operation	3,000,000.00	300,000.00
	22021001	Refreshments and Meals	3,000,000.00	325,000.00
	22021002	Honourarium and Sitting Allowance	4,000,000.00	600,000.00
	22021007	Welfare Package	2,000,000.00	-
		TOTAL	18,600,000.00	1,496,000.00

**Imprest: 0.00 (Approved) + 600,000.00 (Supplementary) = 600,000.00

**Up keep : 0.00 (Approved) + 500,000.00 (Supplementary) = 500,000.00

(e) ADMINISTRATION AND GENERAL SERVICES

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
12500100100	22020102	Local Travel & Transport: Others	1,500,000.00	501,000.00
	22020301	Office Stationaries / Computer Consumable	3,000,000.00	1,913,000.00
	22020305	Printing of Non Security Document	500,000.00	81,000.00
	22020401	Maintenance of Motor Vehicle/ Transport Equipt.	750,000.00	110,000.00
	22020402	Maintenance of Office Furniture	500,000.00	-
	22020404	Maintenance of office / IT Equipment	200,000.00	71,000.00
	22020405	Maintenance of Plant and Generator		20,000.00
	22020407	Imprest	2,000,000.00	760,000.00
	22020408	Leave Allowances	3,700,000.00	137,458.88
	22020601	Security Services	4,500,000.00	3,025,000.00
	22020603	Residential Rent	700,000.00	200,000.00
	22020703	Legal Services	2,000,000.00	75,000.00
	22020801	Motor vehicle fuel cost	250,000.00	-
	22020803	Plant & Generator Fuel Cost	200,000.00	-
	22021001	Refreshments and Meals	6,000,000.00	2,395,000.00
	22021006	Postages and Courier Services		-
	22021007	Welfare Package	1,500,000.00	369,000.00
	22021020	Election logistic support	3,000,000.00	2,000,000.00
	22021029	Other Expenses (NOA, INEC, etc)	2,000,000.00	990,000.00
	22021030	Public Enlightenment Programme	2,500,000.00	2,185,000.00
	22040112	Contributes Ministry of LGSC/ Bureau for ADM Expenses		-

(f) FINANCE AND SUPPLIES

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
22000100100	22020102	Local Travel & Transport: Others	1,200,000.00	501,000.00
	22020203	Internet Access Charges	100,000.00	-
	22020301	Office Stationaries / Computer Consumable	1,675,000.00	723,000.00
	22020305	Printing of Non Security Document	1,000,000.00	-
	22020306	Printing of Security Document	350,000.00	-
	22020312	Production, Publication & Circulation of Annual Financial Statement	300,000.00	50,000.00
	22020401	Maintenance of Motor Vehicle / Transport Equipmt.	750,000.00	86,800.00
	22020403	Maintenance of Office Building / Residential Qtr.	200,000.00	
	22020404	Maintenance of Office / IT Equipment	100,000.00	86,000.00
	22020407	Imprest	1,250,000.00	280,000.00
	22020408	Leave Bonus	1,800,000.00	272,688.54
	22020709	Auditing of Account	10,000,000.00	8,043,834.69
	22020901	Bank Charges (Other than Interest)	700,000.00	
	22020902	Insurance Premium	2,000,000.00	-
	22021001	Refreshment and Meals	2,000,000.00	615,000.00
	22021007	Welfare Packages	1,000,000.00	268,000.00
	22021029	Other Expenses		302,700.00
	22021030	Public Enlightenment Programme	1,500,000.00	
		TOTAL	25,925,000.00	11,229,023.23

(g) BUDGET, PLANNING, RESEARCH AND STATISTICS

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
22000300100	22020102	Local Travel & Transport: Others	400,000.00	120,000.00
	22020401	Maintenance of Motor Vehicle / Transport Equipmt.	500,000.00	20,000.00
	22020402	Maintenance of Office Furniture	100,000.00	-
	22020407	Imprest	400,000.00	100,000.00
	22020408	Leave Bonus	180,000.00	
	22020702	Information Technology Consulting	150,000.00	-
	22021001	Refreshment and Meals	1,500,000.00	50,000.00
	22021007	Welfare Packages	250,000.00	5,000.00
	22021014	Annual Budget Expenses & Admin.	900,000.00	660,000.00
	22021022	Planning Monitoring & Evaluation	2,000,000.00	
	22021023	Research and Documentation	500,000.00	
	22021031	Conduct of Survey	2,500,000.00	300,000.00
		TOTAL	9,360,000.00	1,255,000.00

**Annual Budget Expenses: 750,000.00 (Approved) + 150,000.00 (Supplementary) = 900,000.00

(h) HEAD OF LOCAL GOVERNMENT ADMINISTRATION

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
12500100100	22020102	Local Travel & Transport: Others	2,000,000.00	928,000.00
	22020301	Office Stationaries / Computer Consumable	150,000.00	-
	22020401	Maintenance of Motor Vehicle / Transport Equip.	800,000.00	20,000.00
	22020407	Imprest	550,000.00	140,000.00
	22020408	Leave Bonus	120,000.00	-
	22020801	Motor Vehicle Fuel Cost	200,000.00	-
	22021001	Refreshment and Meals	1,000,000.00	-
	22021007	Welfare Packages	500,000.00	-
		TOTAL	5,320,000.00	1,088,000.00

**Local Travel & Transport: 1,000,000.00 (Approved) + 1,000,000.00 (Supplementary) = 2,000,000.00

(i) PRIMARY HEALTH CARE

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
22000100100	22020102	Local Travel & Transport: Others	200,000.00	-
	22020301	Office Stationaries / Computer Consumable	150,000.00	-
	22020305	Printing of Non Security Document	200,000.00	-
	22020307	Drug / Laboratory / Medical Supplies	3,000,000.00	-
	22020401	Maintenance of Motor vehicle / Transport Equip.	300,000.00	-
	22020405	Maintenance of Planting and Generator	250,000.00	-
	22020407	Imprest	750,000.00	-
	22020501	Local Training	250,000.00	-
	22020803	Plant/ Generator Fuel Cost	250,000.00	-
	22021001	Refreshment and Meals	500,000.00	-
	22021005	PHC Packages	1,000,000.00	40,000.00
	22021007	Welfare Packages	250,000.00	-
	22021022	Planning, Monitoring & Evaluation	250,000.00	-
	22021030	Public Enlightenment Programme	2,000,000.00	-
		TOTAL	9,350,000.00	40,000.00

(j) ENVIRONMENTAL HEALTH SERVICES

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
53500100100	22020102	Local Travel & Transport: Others	300,000.00	-
	22020301	Office Stationaries / Computer Consumable	200,000.00	-
	22020311	Food Stuff / Catering Materials	200,000.00	-
	22020401	Maintenance of Motor vehicle / Transport Equip.	450,000.00	-
	22020407	Imprest	500,000.00	160,000.00
	22020605	Cleaning & Fumigation Services	3,000,000.00	-
	22020801	Motor Vehicle Fuel Cost	250,000.00	-
	22021001	Refreshment and Meals	500,000.00	-
	22021007	Welfare Packages	250,000.00	-
	22021029	Others Expenses (Burial Of Pauper Carcass	300,000.00	80,000.00
		TOTAL	5,950,000.00	240,000.00

(k) WORKS, HOUSING, LAND & SURVEY

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
23400100100	22020102	Local Travel & Transport: Others	250,000.00	46,000.00
	22020201	Electricity Charges	2,500,000.00	
	22020401	Maintenance of Motor Vehicle/ Transport Equip.	2,500,000.00	574,000.00
	22020402	Maintenance of Office Furniture	150,000.00	
	22020403	Maintenance of Office Building / Residential	1,500,000.00	461,000.00
	22020404	Maintenance of Office / IT Equipment	-	28,000.00
	22020405	Maintenance of Plant & Generator	2,000,000.00	52,500.00
	22020406	Other Maintenance Services (Earth Moving Equip.)	5,000,000.00	4,705,675.00
	22020407	Imprest	700,000.00	220,000.00
	22020408	Leave Allowances	2,600,000.00	179,068.90
	22020412	Maintenance of Market / Public	500,000.00	-
	22020413	Minor Road Maintenance	1,000,000.00	599,000.00
	22020419	Maintenance of Bore hole Scheme	1,250,000.00	-
	22020704	Engineering Services	2,000,000.00	-
	22020705	Architectural Services	250,000.00	-
	22020706	Surveying Services	500,000.00	-
	22020803	Plant & Generator Fuel Cost	1,000,000.00	84,000.00
	22021007	Welfare Packages	250,000.00	175,000.00
	22021029	Others Exp. (Cutting of Road Side bush)	1,000,000.00	
		TOTAL	24,950,000.00	7,124,243.90

(l) COMMUNITY DEVELOPMENT AND CULTURE (EDUCATION & SOCIAL SERVICES)

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
55100300100	22020102	Local Travel & Transport: Others	500,000.00	113,500.00
	22020303	Newspapers	500,000.00	11,000.00
	22020305	Printing of Non Security	250,000.00	-
	22020401	Maintenance of Motor Vehicle/ Transport Equip.	500,000.00	
	22020407	Imprest	1,500,000.00	200,000.00
	22020408	Leave Allowances	2,500,000.00	141,488.78
	22020411	Maintenance of Communication Equipments		9,700.00
	22020601	Security Services	2,500,000.00	1,270,000.00
	22021001	Refreshment and Meals	4,000,000.00	561,000.00
	22021003	Publicity and Advertisement	4,500,000.00	3,581,700.00
	22021007	Welfare Packages	750,000.00	90,000.00
	22021009	Sporting Activities	1,500,000.00	-
	22021020	Election Logistics Support	3,000,000.00	-
	22021021	Special Days Celebrations	1,000,000.00	600,000.00
	22021027	Disaster Management	1,000,000.00	350,000.00
	22021029	Other Expenses - Photograph	250,000.00	129,500.00
	22021030	Public Enlightenment Programme	2,500,000.00	215,000.00
	22021032	Fair, Festival, Expo & Summit	1,000,000.00	750,000.00
	22040109	Grants to Community / NGOS / CDAS	2,000,000.00	
	22050102	Meal Subsidy	1,000,000.00	
	22050105	Educational Subsidy (Bursary)	6,000,000.00	887,200.00
		TOTAL	36,750,000.00	8,910,088.78

**Publicity & Advertisement: 3,500,000.00 (Approved) + 1,000,000.00 (Supplementary) = 4,500,000.00

(m) AGRICULTURE AND NATURAL RESOURCES

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
21500100100	22020102	Local Travel & Transport: Others	350,000.00	50,000.00
	22020401	Maintenance of Motor Vehicle/ Transport Equip.	600,000.00	20,000.00
	22020406	Other Maintenance Services (Tractor)	1,000,000.00	25,000.00
	22020407	Imprest	500,000.00	160,000.00
	22020408	Leave Allowances	400,000.00	60,356.90
	22020707	Agricultural Consulting	250,000.00	
	22020802	Other Transport Equip. Fuel Cost (tractor)	500,000.00	
	22021001	Refreshment and Meals	1,500,000.00	
	22021007	Welfare Packages	400,000.00	40,000.00
	22021029	Others Exp. (Farmers / Fulani / Bororo)	2,500,000.00	
	22021030	Public Enlightenment Programme	3,000,000.00	
		TOTAL	11,000,000.00	355,356.90

NSFER TO LGSPB (TEACHERS PENSION)

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
22000100100	2208010	Pry. Schl. Teachers Pension Board	200,000,000.00	192,058,564.01
	Total		200,000,000.00	192,058,564.01

NOTE 7: CAPITAL EXPENDITURE

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
	11100100100	Office of the Chairman	7,000,000.00	5,096,964.60
	11101300100	Office of the sec. to the L.G.	2,750,000.00	10,000.00
	1118300101	Internal Auditor	350,000.00	-
	11200100100	The Council	12,000,000.00	
	12500100100	Head of L/G Administration	350,000.00	13,000.00
	12500100100	Administration & General Services	8,450,000.00	2,570,000.00
	12500100100	Agric. & Natural Resources	40,200,000.00	654,000.00
	22000100100	Finance and Supplies	3,520,000.00	
	22000300100	Budget, Planning, Research and Statistics	800,000.00	
	23400100100	Works, Housing, Land and Survey	527,180,000.00	58,291,416.70
	55100300100	Community development & Culture	102,000,000.00	101,950,750.00
	52100100100	Primary Health Care	50,000,000.00	20,000.00
	53500100100	Environmental Health Services	39,000,000.00	70,000.00
		TOTAL	793,600,000.00	168,676,131.30

DETAILS OF CAPITAL EXPENDITURE:

(a) OFFICE OF THE CHAIRMAN

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
1100100100	23010105	Purchase of Motor Vehicle	4,000,000.00	4,500,000.00
	23010112	Purchase of Office Furniture & Fittings	3,000,000.00	596,964.60
		TOTAL	7,000,000.00	5,096,964.60

(b) OFFICE OF THE SECRETARY

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
11101300100	23010140	Purchase of Office Furniture	250,000.00	10,000.00
	23010141	Purchase of Motor Vehicles	2,500,000.00	
		TOTAL	2,750,000.00	10,000.00

(c) INTERNAL AUDIT

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
11118300101	23010112	Purchase of Office Furniture & Fitting	350,000.00	-
		TOTAL	350,000.00	-

(d) THE COUNCIL

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
11200100100	23010108	Purchase of Buses (Leg. Bus)	8,000,000.00	
	23010112	Purchase of Office Furniture & Fitting	4,000,000.00	-
		TOTAL	12,000,000.00	-

(e) HEAD OF LOCAL GOVERNMENT ADMINISTRATION

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
12500100100	23010112	Purchase of Office Furniture & Fitting	350,000.00	13,000.00
		TOTAL	350,000.00	13,000.00

(b) ADMIN. & GENERAL SERVICES

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
21500100100	23010104	Purchase of Motor Cycle	1,000,000.00	
	23010105	Purchase of Motor Vehicles	2,500,000.00	2,500,000.00
	23010112	Purchase of Office Furniture	2,500,000.00	70,000.00
	23010113	Purchase of Computer	500,000.00	
	23010114	Purchase of Computer Printer	300,000.00	
	23010128	Purchase of Security Equipments	1,000,000.00	
	23050115	Customary / Magistrate Court	500,000.00	
	23050115	Purchase of Photocopying Machine	150,000.00	
		TOTAL	8,450,000.00	2,570,000.00

(c) AGRIC. & NATURAL RESOURCES

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
21500100100	23010112	Purchase of Office Furniture	200,000.00	16,000.00
	23010127	Purchase of Agric Equipments	5,000,000.00	92,000.00
	23050109	Special Project and Assignment	25,500,000.00	354,000.00
	23050117	Farms Development	4,000,000.00	
	23050118	Procurement of Agricultural Inputs	2,000,000.00	
	23040106	Beautification of Land and Seaping	1,000,000.00	192,000.00
	23050113	Land Acquisition /Preparation	2,500,000.00	
		TOTAL	40,200,000.00	654,000.00

(d) FINANCE & SUPPLIES

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
22000100100	23010104	Purchase of Motor Cycle	320,000.00	-
	23010105	Purchase of Motor Vehicle	2,500,000.00	-
	23010112	Purchase of Office Furniture and Fitting	350,000.00	-
	23010114	Purchase of Computer Printer	200,000.00	-
	23010115	Purchase of Photocopy Machine	150,000.00	-
		TOTAL	3,520,000.00	-

(e) BUDGET, PLANNING, RESEARCH & STATISTICS

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
22000300100	23010112	Purchase of Office Furniture and Fitting	250,000.00	-
	23010113	Purchase of Computer	200,000.00	-
	23010114	Purchase of Computer Printers	100,000.00	-
	23050101	Research and Development	250,000.00	-
		TOTAL	800,000.00	-

(f) WORKS, HOUSING, LAND & SURVEY

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
23400100100	23010101	Purchase / Aquisition of Land	3,180,000.00	
	23010104	Purchase of Motor Cycle	5,000,000.00	4,432,175.00
	23010105	Purchase of Motor Vehicle	90,000,000.00	17,878,787.00
	23010112	Purchase of Office Furniture and Fitting	10,500,000.00	4,877,517.70
	23010123	Purchase of Fire Fighting Equipemts	250,000.00	-
	23010126	Purchase of Sporting & Gaming Equipt.		-
	23010128	Purchase of Security Equipments	5,000,000.00	691,000.00
	23010150	Purchase of Road Equipments /Tools	4,000,000.00	
	23020101	Construction / Provision of Office Building	5,000,000.00	
	23020105	Construction / Provision of Water Facilities	10,000,000.00	
	23020106	Construction / Provision ofHospitals/Health Centres	5,000,000.00	-
	23020107	Construction / Provision of Public Schools	10,000,000.00	-
	23020114	construction / Provision of Roads	220,000,000.00	7,268,212.00
	23020118	Construction / Provision of Infrastructure	5,000,000.00	
	23030101	Rehabilitation / Repairs of Residential Building	2,000,000.00	75,400.00
	23030102	Rehabilitation / repairs of Electrcity	1,500,000.00	145,000.00
	23030104	Rehabilitation / Repairs of Water Facilities	10,000,000.00	2,690,000.00
	23030105	Rehabilitation / Repairs of Hospital / Health Centres	100,000,000.00	-
	23030113	Rehabilitation / Repairs of Roads	25,000,000.00	11,629,432.00
	23030121	Rehabilitation / Repairs of Office Building	10,000,000.00	8,603,893.00
	23040107	Preparation / Execution of Master Regional Plan	1,250,000.00	
	23050109	Special Project Assignments	3,500,000.00	
	230501013	Land Acquisition / Preparation	1,000,000.00	-
		TOTAL	527,180,000.00	58,291,416.70

**Purchase of Motor vehcile: 40,000,000.00 (Approved) + 50,000,000.00 (Supplementary) = 90,000,000.00

*Rehab./ Repairs of hosiptal: 10,000,000.00 (Approved) + 90,000,000.00 (Supplementary) = 100,000,000.00

(g) COMMUNITY DEVELOPMENT & CULTURE

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
55100300100	23010112	Purchase of Office Furniture	350,000.00	-
	23010126	Purchase of Sporting /Gaming Equipment	1,000,000.00	
	23010124	Purchase of Teaching / Learning /Aids / Equip.	1,500,000.00	-
	23010145	Purchase of Projector	250,000.00	
	23010148	Purchase of Books	3,500,000.00	-
	23050110	Educational Programmes	77,000,000.00	97,850,750.00
	23050111	Constituency Projects / empowerment Prog.	17,400,000.00	4,100,000.00
	23010130	Purchase of Recreational Facilities	1,000,000.00	-
		TOTAL	102,000,000.00	101,950,750.00

**Educational Programme: 27,000,000.00 (Approved) + 50,000,000.00 (Supplementary) = 77,000,000.00

(h) PRIMARY HEALTH CARE

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
		Purchase of Health / Medical		

(i) ENVIRONMENTAL AND HEALTH SERVICES

ADMINISTRATIVE CODE	ECONOMIC CODE	EXPENDITURE DETAILS	APPROVED BUDGET CURRENT YEAR 2021 N	ACTUAL CURRENT YEAR 2021 N
53500100100	23040102	Erosion & Flood Control	5,000,000.00	
	23040104	Control / Environmental Sanitation	30,000,000.00	70,000.00
	23040105	Water Pollution Prevention & Control	4,000,000.00	-
		TOTAL	39,000,000.00	70,000.00

NOTE 8: CASH AND BANK BALANCES

	CURRENT YEAR 2021 N	PREVIOUS YEAR 2020 N
Balance as per Cash Bank:		
Bank	114,965,253.28	20,906,961.27
Cash	1,842.39	522.94
TOTAL	114,967,095.67	20,907,484.21

NOTE 9: INVESTEMENT

The investment as stated is the total amount of Local Government Investments in Financial Instrument as verified and confirmed through the Central Security Clearing System (CSCS), with Local Government Clearing House Number C36159521P.

NOTE 10: SUMMARY OF ADVANCE FOR THE YEAR ENDED 31ST DEC., 2020

S/NO.	PARTICULAR	LEDGER FOLIO / PAGE	AMOUNT N
1	LGSPB		
2	Adebayo A,O	8	271,437,829.15
3	Folarin M.J.	10	57,114.00
4	Adedigba A.O.	13	13,930.00
5	Alh. Tiliola Sodo	16	7,616.46
6	Tajudeen Adeyemo	19	(14,270.00)
7	Okanlowon O.K.	21	73,700.00
8	Afolabi N.S.	23	134,995.00
9	Adediran H.A.	25	33,810.00
10	O.B. Bamigbose	27	203,665.00
11	N.O. Joseph	29	80,080.00
12	Opatola A.P.	31	39,000.00
13	Adeniran A.A.	33	74,360.00
14	Taofeek Akadir .B	35	138,000.00
15	Bolanle Olawuwo	38	(4,050.00)
16	Alimi Lakatabu	40	(5,200.00)
17	Okeniyi Okewole	42	(1,300.00)
18	Babalola P.O.	44	(4,050.00)
19	Adebayo Niyi	46	(8,390.00)
20	Wahab Kehinde	48	112,560.00
21	R.O. Raheem	50	8,100.00
22,	Olanipekun Basirat	52	4,550.00
23	Olatayo R.O.	54	9,450.00
24	Ayandeji Balogun	56	26,730.00
25	Okewumi T.A.	58	(5,400.00)
26	Adejumobi T.O.	60	65,577.00
27	Fehintola Kunmi	62	5,720.00
28	Atanda Taiwo	64	(61,350.00)
29	Oyediran R.F	66	(1,300.00)
30	Tairu Taofeek	68	31,200.00
31,	Muraina T.	71	(1,300.00)
32	Ademola T.	73	(1,300.00)
33	Alh,T,S, Taiwo	75	(1,300.00)
34	Dr, Mustapha M.A.	77	143,000.00
35	Mrs. M.O. Adeleke	79	24,333.00
36	Mr. Azeez S.O.	81	(1,300.00)
37	Akintola R.A.	83	40,040.00
38	T, Adeyemo	85	(1,300.00)
39	Olayiw ola A.O.	86	(2,600.00)
40	Adeola Aderogba	87	77,220.00
41,	Makinde S.F.	89	(6,550.00)
42	O.Y. Olatunde	91	(5,620.00)
43	Adegoke M.O.	92	36,813.00
44	Oladapo M.O.	94	(5,250.00)
45	Ogundele J.O.	96	42,900.00
46	Adesope D.O.	98	3,900.00
47	Alh.Busari F.A.	102	(5,720.00)
48	Olagoke A.I.	103	13,168.00
49	Adesina A.A.	105	3,900.00
50	Olayiwola Raufu	106	1,560.00
51	J.O.Oloyede	107	1,040.00
52	Oladewa T.A.	108	157,000.00
53	Eniowo O.A.	110	127,710.00
54	Olaniyan Fatai	112	45,000.00
55	Rasaq N.A.	114	2,000.00
56	Olaoniye W.O.	115	(1,100.00)
57	Bello N.A.	116	4,560.00
58	Olawoore F.K.	117	40,560.00
59	Idowu Olusoji	119	(1,410.00)
60	Oguntoyinbo A.B.	120	1,300.00
61	Adebisi R.O.	121	(60.00)
62	Tiamiyu Saheed	122	29,700.00
63	Adegboyega A.A.	124	(1,350.00)
64	Adeyemi C.M.	125	14,300.00
65	Ige S.O.	126	14,850.00
66	Babatunde L.O.	127	(1,400.00)
67	Ganiyu Raheem	128	15,700.00
68	Adepoju J.O.	129	9,450.00
69	Onifade R.O.	130	65,340.00
70	Abodunrin D.A.	132	38,720.00
71	Ayanbode F.Y.	133	3,030.00

75	Salami Muritala	142	3,500.00
76	Orokale Olusegun	143	16,260.00
77	Ayelaagbe Ganiyu	145	31,050.00
78	Salako M.O.	147	(5,300.00)
79	Adijat A. Dauda	148	20,250.00
80	Morakinyo M.O.	149	41,580.00
81	Tiamiyu Hassan	151	14,850.00
82	Adebowale Abiodun	152	(1,400.00)
83	Ojelabi Kashi	153	(16,100.00)
84	Adijat Maleek	154	8,910.00
85	Adedigba F.M.	155	29,700.00
86	Ogundiran T.Y.	157	14,800.00
87	Muibi T.Y.	159	(2,700.00)
88	Siyanbola Blessing	160	64,000.00
89	Oladosu Lafeef	161	62,100.00
90	Adelakun J.A.	163	(1,900.00)
91	Ogunniyi F.O.	165	85,050.00
92	Adams A.A.	167	65,310.00
93	Obajimi Festus O.	171	250.00
94	Olaleye L.A.	172	64,650.00
95	Adebayo F.E.	174	93,150.00
97	Abayomi S.A.	178	53,460.00
98	Gbadegesin S.A.	179	109,890.00
99	Eesuola R.O.	180	1,300.00
100	Akintola F.T.	181	59,400.00
101	Olatunde G.	182	(4,050.00)
102	Okedele M.T.	183	75,060.00
103	Okanlawon S.O.	185	29,700.00
104	Adeleke Kayode	187	(14,000.00)
105	Adeniji Muniru	189	123,180.00
106	Oseni F.O.	191	36,450.00
107..	K.D. Tijani	193	61,200.00
108	Adegoke O.O.	194	1,350.00
109	Olaniyan Olusanya	195	1,350.00
110	H.A. Rahman	196	61,650.00
111	Jimoh N.L. (Olawumi N.O)	197	43,150.00
112	Babarinde O.O.	198	68,315.00
113	Kolawole A.A.	199	62,310.00
115	Raheem M.O.	201	59,400.00
116	Adejumo Lateef	202	1,980.00
117	Adekanbi O.A.	203	37,800.00
118	Alao Ademola	204	78,220.00
119	Adegoke R.A.	205	33,750.00
120	Okunlola R.O.	206	44,550.00
121	Adebayo Ife	207	101,250.00
122	Babarinde G.H.	208	4,050.00
123	Adesokan J.A.	209	1,690.00
124	Adebagbo L.A.	212	1,500.00
125	Adeniran Adeola S.	213	(12,150.00)
126	Amusat M.O.	214	86,130.00
127	Olawunmi O.J.	215	(42,120.00)
128	Adewole V.O.	216	(1,350.00)
129	Adebanjo O.M.	217	100,980.00
130	Olaoye K.L.	218	137,800.00
131	Omolola Matthew	219	4,050.00
132	Olawoore A.A.	220	11,700.00
133	Adebisi Olayinka	221	80,190.00
134	Com. J.O. Olabiyi	222	150.00
135	Ojedokun M.M.	223	10,500.00
136	Adeniran M.S.	224	115,830.00
137	Kareem K.A.	225	(9,000.00)
138	Sanisi N.A.	226	80,190.00
139.	Adedigba J.O.	227	100,980.00
140	Ojewola M.A.	228	133,650.00
141	Alh. Fasasi M.A.	229	(8,700.00)
142	Olalekan Suraju	230	75,362.41
143	Adesope M.O.	231	126,900.00
144	Balogun M.O.	232	109,890.00
145	Adeosin O.B.	233	56,920.00
146	Okerinde Bose	234	112,860.00
147	Ogunleke Segun	235	65,340.00
148	Olanke S R	236	(2,150.00)

153	Ogundele R.O.	241	(10,000.00)
155	Olanrele Olaolu F.	242	133,650.00
156	Oluyemisi F.	243	121,770.00
157	Alalade O.E.	244	(4,500.00)
158	Babalaje R.O.	245	124,740.00
159	Adeleke Saheed A.	247	16,200.00
160	Engr. Ayanbode B.A.	248	199,800.00
161	Okedigba Olayemi R.	273	2,700.00
162	Olasunsi Wasilat A	250	136,560.00
163	Ojenike Olabode A.	251	88,197.00
164	Adeyemi Elijah A.	252	191,000.00
165	Oyatooto Lateefat A.	253	130,680.00
166	Bello Ramota	254	194,400.00
167	Olawoore Adesoji	255	(1,350.00)
168	Ajayi K. Amos	256	98,010.00
169	Ojo Olusegun Johnson	279	72,560.00
170	Olawoore Sunday O.	258	(1,350.00)
171	Maleek Adijat B.	259	124,740.00
172	Ganiyu Ayelaagbe	260	31,050.00
173	Owoade Victoria	261	142,560.00
174	Olagoke A.L.	262	194,400.00
175	Fehintola A. Muyiwa	263	142,560.00
176	Salako Taiwo O.	264	194,400.00
177	Adedigba Taofeek	265	8,910.00
178	Ajibowu Suliat A.	267	(2,620.00)
179	Odurinde Alice	268	10,000.00
180	Opatotun Bukola	269	12,200.00
181	Adeoye Kareem	272	(1,350.00)
182	Engr. Ajani Felix O.	276	376,192.46
	Total		279,608,277.48

NOTE 11: OTHER ACCOUNTS (STABILIZATION AND FIXED DEPOSIT ACCOUNTS)

S/NO.	ACCOUNT NAME	BANK	ACCOUNT NO.	BALANCES AS AT 31/12/2021 N
1	Stabilization Account			
2	Fixed Deposit Accounts	Polaris	4040030488	5,000,503.00
	TOTAL	Polaris	0071379299	59,937,863.14
				64,938,366.14

NOTE 12: SUMMARY OF DEPOSIT FOR THE YEAR ENDED 31ST DEC. 2021

S/NO.	PARTICULAR	LEDGER FOLIO / PAGE	AMOUNT N
1	PAYE	10	1,495,239.4
2	CHAPEL	16	59,736.0
3	MOSQUE	27	1,618,526.0
4	NULGE	39	1,978,433.5
5	THE TRUTH COOP.	51	1,580,040.4
6	CICS IBCLG	61	135,935.4
7	CICS INLG	72	24,530.0
8	CICS IELG	83	134,876.0
9	PENSION NUP	92	64,978.0
10	NACPHC	103	153,416.5
11	EDU SOCIO	114	220,800.0
12	HEALTH/MEDICAL	126	421,535.8
13	AL-AMEEN	139	15,843.0
14	AMAZING COOP.	152	142,820.1
15	POLITICAL	169	644,684.6
16	5% STATE WHT	170	107,200.0
17	5% Fed. WHT	171	740,491.2
18..	VAT	172	5,028,201.7
19	MASS TRANSIT	173	500,000.0
20	HEALTH SOCIAL	174	1,935,066.5
22	Adeniji Folasade. M	202	47,520.0
23	Asiru Funmilayo	203	82,800.0
24	Oladeji Bunmi. O	204	39,600.0
25	Olalere Funmilola	205	39,600.0
26	Oguntade Olatunde. P	206	7,700.0
27	Abodunrin Deborah	207	23,100.0
28	Akintayo Grace. T	208	29,040.0
29	Olayanju Abimbola O.	209	13,300.0
30	Ajibode Micheal. O	210	26,400.0
31	Babatunde Ruth	211	12,700.0
32	Okegbemi O.A.	212	108,000.0
33	Adedigba Felicia	213	63,360.0
34	Okegbemi Silifat A.	214	59,620.0
35	Ogunleti Folasade. O	215	39,600.0
36	Adewunmi Ronke. T	216	57,600.0
37	Olawoore Samson. S	217	39,600.0
38	Adejumo Taiwo	218	63,360.0
39	Adedoja Rebecca	219	66,000.0
40	Opadotun Bukola	220	57,430.0
41	Oladiran Jacob	221	73,920.0
42	Opadoja Olufunke O.	222	71,280.0
43	Akinloye W. Olanrewaju	223	68,400.0
44	Adedokun Banji. K	224	73,920.0
45	Ojediran Oluyemi	225	71,280.0
46	Olanrele Yemisi	226	73,720.0
47	Tijani Dauda	227	59,960.0
48	Obasola John. J	228	66,000.0
49	Popoola D.O	229	62,700.0
50	Akintola Haulat K.	230	82,800.0
51	Taiwo Olukemi A.	231	104,400.0
52	Oladepo Funmilade	232	90,700.0
53	Ibikunle Fatimo .O	233	71,280.0
54	Okedere Omolola .O	234	52,800.0
55	Babalola Isaac .O	235	71,280.0
56	Adediran Ifeoluwa A.	236	35,620.0
57	Oladokun Bose K.	237	63,360.0
58.	Ibikunle Modinat. A	238	66,000.0
59	Ogundare Omolara. O	239	66,000.0
60	Olawoore Aminat. F	240	67,740.0
61	Olaoye Fatai	241	107,000.0
62	Soore Eunice Bola	242	79,000.0
63	Olojede Wuraola .M	242	46,640.0
64	Olajide Musibau	244	66,000.0
65	Obatola Ibiyosi. O	245	68,000.0
66	Aderibigbe Felicia F	246	58,100.0

70	AMUDA A.S.		
71	Akinsanya C.F.	250	(3,850.00)
72	Olaotan Kafilat .Y	251	46,200.00
73	Adeniran I.O	252	46,200.00
74	Oyeniya Anifat	253	26,250.00
75	Tijani Sulaimon. A	254	46,200.00
76	Salau N. Akeem	255	41,750.00
77	Azeez Adijat	256	15,750.00
78	Okuade Kudirat. F	257	57,750.00
79	Adekunle S.A	258	23,250.00
80	Oladimeji Adirat	259	38,500.00
81	Adesina Jemilat. A	260	46,200.00
82	Diekola Bose	261	57,750.00
83	Ibrahim Mensah K.	263	46,200.00
84	Olatunbosun Folasade	264	57,750.00
85	Adedeji Sunday	265	109,900.00
86	Busari Gafari	266	34,650.00
87	Osuade Adegboye	267	38,500.00
88	Ojelade Daniel Taiwo	270	24,400.00
89	Adedokun Felicia O.	273	36,300.00
		276	58,315.05
	TOTAL		20,710,129.47

NOTE 13: GENERAL REVENUE BALANCE

OPENING BALANCE	382,789,222.23
DEPENDENT REVENUE	970,986,673.05
INDEPENDENT REVENUE	15,041,117.55
OTHER REVENUE	3,639,058.52
TOTAL REVENUE AVAILABLE (A)	1,372,456,071.35
LESS EXPENDITURE:	
PERSONNEL EMOLUMENT	455,279,293.63
OVER HEAD COST	112,951,784.59
CAPITAL EXPENDITURE	192,058,564.01
L/G PRY SCH. TEACHERS PENSION	168,676,131.30
TOTAL EXPENDITURE (B)	928,965,773.53
GENERAL REVENUE BALANCE (A-B)	443,490,297.82

P

APPENDIX 1

IBARAPA CENTRAL LOCAL GOVERNMENT, IGBOORA

BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2021

Balance as per Bank Statement (Appendix "A")			41,587,984.09
ADD			
i.	Bank Charges (Appendix "B")	21,576.15	
ii.	Receipt in Cash Book not in Bank (Appendix "C")	44,445,402.04	
iii.	Debit in Bak not in Cash Book (Appendix "D")	37,122,181.00	
iv.	Miscellaneous Debit (Appendix "E")	Nil	<u>81,589,159.19</u>
			123,177,143.28
LESS:			
i.	Unpresented Cheque (Appendix "F")	5,909,090.00	
ii.	Credit in Bank not in Cash Book (Appendix "G")	2,302,600.00	
iii.	Miscellaneous Credit (Appendix "H")	Nil	<u>8,211,690.00</u>
	Balance as per Cash Book as at 31st December, 2021		<u>114,965,453.28</u>



Idowu Johnson Olawale
Director of Finance & Supplies,
Ibarapa Central Local Government,
Igboora.

AS PER BANK STATEMENT (APPENDIX "A")

i.	Igboora Microfinance Bank C/A No.	1030000409	293,274.84
ii.	Wema Bank Plc	0121982452(VATA/C)	697,856.88
III.	Skye Bank Plc Eruwa	1770698629(Car ref.)	262,366.36
iv.	UBA Plc	1019739820	285,574.64
v.	Zenith Bank Plc	1015106084	40,048,911.37
			<u>41,587,984.09</u>

BANK CHARGES (APPENDIX "B")

i.	B/F as at 30th November, 2021	Nil
ii.	Bank Charges as at 31st December, 2021	<u>21,576.15</u>
		<u>21,576.15</u>

RECEIPT IN CASH BOOK NOT IN BANK (APPENDIX "C")

i.	Sept. 2021	Lawal Adijat	12,000.00
ii.	Sept. 2021	Lawal Adijat	54,800.00
iii.	Sept. 2021	Ojegoke S. Rotimi	30,000.00
iv.	Oct., 2021	Abimbola Shukurah	8,700.00
v.	Oct., 2021	Oyo State Government	17,711,469.25
vi.	Dec., 2021	Ojegoke S. Rotimi	30,000.00
vii.	Dec., 2021	Barr. Biade Goke A.	18,000.00
viii.	Dec., 2021	Oyo State Government	10,000,000.00
ix.	Dec., 2021	Oyo State Pension	<u>16,580,432.79</u>
			<u>44,445,402.04</u>

DEBIT IN BANK NOT IN CASH BOOK (APPENDIX "D")

S/NO.	DATE	DETAILS	CHEQUE	AMOUNT
i.	July, 2021	Abdulkareem A.	TRF	1,600,000.00
ii.	July, 2021	Akinkunmi Tella	10001444	60,000.00
iii.	July, 2021	Adebiyi Raufu	TRF	30,000.00
iv.	July, 2021	Adeoye Adedoyin	TRF	20,000.00
v.	July, 2021	Adeoye Adedoyin	TRF	3,600,000.00
vi.	Aug., 2021	Adeniran Tayo	TRF	190,000.00
vii.	Aug., 2021	Ayoade Olukunle	TRF	24,500.00
viii.	Aug., 2021	Ayangbemi N.A.	TRF	590,000.00
ix.	Aug., 2021	Adeoye Adedoyin	TRF	298,000.00
x.	Aug., 2021	Ajayi Adebayo	TRF	20,000.00
xi.	Oct., 2021	Titilayo Olajide	-	400,000.00
xii.	Oct., 2021	Ayangbemi N.A.	-	540,000.00
xiii.	Oct., 2021	Wasiu Babatunde	-	620,000.00
xiv.	Oct., 2021	Idowu Johnson O.	-	50,000.00
xv.	Oct., 2021	Adeoye Adedoyin	-	400,000.00
xvi.	Oct., 2021	Olaniyi Okin	-	190,000.00
xvii.	Oct., 2021	Salau N.A.	-	41,000.00
xviii.	Oct., 2021	Adedigba T.A.	-	150,000.00
xix.	Oct., 2021	Adedigba T.A.	-	20,000.00
xx.	Oct., 2021	Oludare Ayinla Adekunle	-	1,060,000.00
xxi.	Nov., 2021	Adeoye Adedoyin	TRF	550,000.00
xxii.	Nov., 2021	Adewumi Peter Demilade	TRF	80,120.00
xxiii.	Nov., 2021	Adewumi Peter Demilade	TRF	320,480.00
xxiv.	Nov., 2021	AVBUERE BLESSING BAT	TRF	27,673.00
xxv.	Nov., 2021	Adewumi Peter Demilade	TRF	80,120.00
xxvi.	Nov., 2021	Akinola Olayemi Esther	TRF	27,673.00
xxvii.	Dec., 2021	Ganiyat Dasola		169,700.00
xxviii.	Dec., 2021	Olanrewaju W.A.		150,000.00
xxix.	Dec., 2021	Fatai Motunrayo		20,000.00
xxx.	Dec., 2021	Adedigba T.A.		40,000.00
xxxi.	Dec., 2021	Salau Akeem		10,000.00
xxxii.	Dec., 2021	Eng. Rasheed Abass		60,000.00
xxxiii.	Dec., 2021	Rasheed Adewale		70,000.00

xxxv.	Dec., 2021	Adedigba T.A.	1,000,000.00
xxxvi.	Dec., 2021	Adeoye Adedoyin	500,000.00
xxxvii.	Dec., 2021	Oludare Ayinla Adekunle	1,000,000.00
xxxviii.	Dec., 2021	Eniola Zainab F.	1,000,000.00
xxxix	Dec., 2021	Adeoye Adedoyin	3,000,000.00
XL.	Dec., 2021	Adedigba T.A.	100,000.00
XLI.	Dec., 2021	Olanrewaju W.G.	115,000.00
XLII.	Dec., 2021	Adebayo Oladele	50,000.00
XLIII.	Dec., 2021	Durodola Ganiyat	50,000.00
XLIV.	Dec., 2021	Oyewole V.O.	1,500,000.00
XLV.	Dec., 2021	Adeoye Adedoyin	300,000.00
XLVI.	Dec., 2021	Adeoye Adedoyin	90,000.00
xlvii.	Dec., 2021	Olanrewaju T.A.	50,000.00
xlviii.	Dec., 2021	Rasheed Adewale	700,000.00
xlix.	Dec., 2021	Adeoye Adedoyin	1,000,000.00
L.	Dec., 2021	Rasheed Adewale	30,000.00
Li.	Dec., 2021	Idowu Johnson O.	1,010,000.00
Lii.	Dec., 2021	Ind. Rev. Accts.	15,663.00
Liii.	Dec., 2021	Ind. Rev. Accts.	15,000.00
Liv.	Dec., 2021	Eniola Zainab F.	160,000.00
Lv.	Dec., 2021	Okunlola Pelumi Olamide	98,083.00
Lvi.	Dec., 2021	Adeleke Azeez Adelare	50,683.00
Lvii.	Dec., 2021	Adekunle Oludare Ayinla	120,000.00
Lviii.	Dec., 2021	Olagbenro Aminat	35,000.00
Lix.	Dec., 2021	Fadairo S.A.	75,000.00
Lx.	Dec., 2021	Adeleye Oluwaseun	15,000.00
Lxi.	Dec., 2021	AUBUERE BLESSING BATYA	27,673.00
LXII.	Dec., 2021	Idowu Peter Damilare	80,120.00
Lxiii.	Dec., 2021	Akinola Olayemi Esther	27,673.00
Lxiv.	Dec., 2021	Olanrewaju W.G.	200,000.00
Lxv.	Dec., 2021	Olanrewaju W.G.	300,000.00
Lxvi.	Dec., 2021	Micheal Joy Chinemaram	55,000.00
Lxvii.	Dec., 2021	Gospel Kosele Obaguo	55,000.00
Lxviii.	Dec., 2021	Tijani Sulaimon	47,250,000
Lxix.	Dec., 2021	Adedigba T.A.	1,000,000.00
Lxx.	Dec., 2021	Olanrewaju W.G.	1,000,000.00
Lxxi.	Dec., 2021	Idowu Johnson O.	48,000.00
Lxxii.	Dec., 2021	Adeoye Adedoyin	120,000.00
Lxxiii.	Dec., 2021	Olaniran Babatunde	48,000.00
Lxxiv.	Dec., 2021	Taiwo Nureni	20,000.00
Lxxv.	Dec., 2021	Fehintola Adekunmi	25,000.00
Lxxvi.	Dec., 2021	Adeoye Adedoyin	50,000.00
Lxxvii	Dec., 2021	Adeoye Adedoyin	80,000.00
Lxxviii.	Dec., 2021	Olanrewaju T.A.	63,000.00
Lxxix.	Dec., 2021	Raufu Adebiyi	30,000.00
Lxxx	Dec., 2021	Adeniran Tayo Akanbi	45,500.00
Lxxxi	Dec., 2021	Rasheed Adewale	100,000.00
Lxxxii.	Dec., 2021	Raheem Oke Ganiyu	20,000.00
Lxxxiv.	Dec., 2021	Ayangbemi N.A.	125,000.00
Lxxxv.	Dec., 2021	Oguntoyinbo Alidu B.	15,000.00
Lxxxvi.	Dec., 2021	Adekunle Sunday opanike	15,000.00
Lxxxvii.	Dec., 2021	Eniola Zainab F.	1,000,000.00
Lxxxviii.	Dec., 2021	Adeoye Adedoyin	1,000,000.00
Lxxxix.	Dec., 2021	Adekunle Oludare Ayinla	580,000.00
Lxxxix.	Dec., 2021	Idowu Johnson O.	1,000,000.00
XC.	Dec., 2021	Adeoye Adedoyin	2,500,000.00
xc.	Dec., 2021	Adekunle Oludare Ayinla	500,000.00
xcii.	Dec., 2021	Ojelere Lanre Dare	50,000.00
xcii.	Dec., 2021	Eniola Zainab F.	100,000.00
xciii.	Dec., 2021	Kabiru Adedola Abiodun	50,000.00

xcvi.	Dec., 2021	Adeoye Adedoyin	200,000.00
xcvii.	Dec., 2021	Olaniran Babatunde	75,000.00
xcviii.	Dec., 2021	Adedigba T.A.	150,000.00
xcix.	Dec., 2021	Idowu Johnson O.	75,000.00
xcx.	Dec., 2021	Olanrewaju T.A.	120,000.00
xcxi.	Dec., 2021	Adedigba T.A.	100,000.00
xcxii.	Dec., 2021	Adenrele E. Olusoji	50,000.00
xcxiii.	Dec., 2021	Olayanju L.O. & Co.	30,000.00
xcxiv.	Dec., 2021	Durodola Ganiyat	425,000.00
xcxv.	Dec., 2021	Saliu Abolanle	40,000.00
			<u>37,122,181.00</u>

UNPRESENTED CHEQUE (APPENDIX "F")

S/N.	DATE	DETAILS	CHEQUE	AMOUNT
i.	Nov. 2021	Olanrewaju W.G.	TRF	850,000.00
ii.	Nov. 2021	Akinkunmi Tella	-	270,000.00
iii.	Nov. 2021	Adedigba T.A.	-	150,000.00
iv.	Nov. 2021	Akinkunmi Tella	-	370,090.00
v.	Nov. 2021	Eng. Rasheed Abass	-	220,000.00
vi.	Oct., 2021	Lawal Adijat	TRF	7,200.00
vii.	Oct., 2021	Salawu M.A.	-	29,000.00
viii.	Dec., 2021	Eng. Rasheed Abass	-	3,300,000.00
ix.	Dec., 2021	Akinkunmi Tella	-	150,000.00
x.	Dec., 2021	A.Y. Salawu & Others	-	<u>510,000.00</u>
				<u>5,909,090.00</u>

CREDIT IN BANK NOT IN CASH BOOK (APPENDIX "G")

S/NO.	DATE	DETAILS	CHEQUE	AMOUNT
i	Oct., 2021	Lawal Adijat	-	7,200.00
ii.	Nov., 2021	Lawal Adijat	-	33,800.00
iii.	Nov., 2021	Morakinyo Rofiat	-	267,400.00
iv.	Nov., 2021	Ibarapa Central L.G.	-	1,900,000.00
v.	Nov., 2021	Mrs. Biade Goke	-	18,000.00
vi.	Nov., 2021	Goke Adenrele	-	13,200.00
vii.	Nov., 2021	Lawal Adijat	-	2,000.00
viii.	Nov., 2021	Lawal Adijat	-	24,000.00
ix.	Nov., 2021	Lawal Adijat	-	24,000.00
x.	Nov., 2021	Lawal Adijat	-	12,000.00
xi.	Nov., 2021	Lawal Adijat	-	1,000.00
				<u>2,302,600.00</u>

Polaris Bank Limited
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Victoria Island, Lagos, Nigeria
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e-mail: info@polarisbanklimited.com
www.polarisbanklimited.com



RC 1525101

20th Jan, 2022

Ibarapa Central Local Government,

P.M.B 008 Igboora,,

Oyo state.

Dear Sir,

BANK CERTIFICATE

We hereby write to you the following balance in the under list accounts as at 31st Dec, 2021 in line with your request.

Ibarapa Central Local Government Igboora -4040030488	- #5,000,503.00k
-0071379299	-#59,937,863.14

Thank you for your usual and continuous patronage.

Yours faithfully,

For: POLARIS BANK LIMITED

Authorized Signatory

Authorized Signatory