

**KAJOLA LOCAL  
GOVERNMENT, OKEHO**

**2021**

**CONSOLIDATED  
GENERAL PURPOSE FINANCIAL  
STATEMENT**

# GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS) TABLE OF CONTENTS

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## 2021 GENERAL PURPOSE FINANCIAL STATEMENTS STATEMENT OF ACCOUNTING POLICIES

The financial statements were prepared in line with International Public Sector Accounting Standards (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 CASH 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 balances were stated as at 31/12/2021
- 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 **C3615975K**. No dividend accrued during the year and in fact, most of the Investments are in Moribund Companies.
- E. The Local Government Receivables (Advance) Balance continues to increase as there was no significant reimbursement from Local Government Service Pension Board as at 31/12/2021 to offset the outstanding balance of Pension Allowance paid to Pensioners on behalf of the Board.

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 1**  
**2021 GENERAL PURPOSE FINANCIAL STATEMENTS**  
**STATEMENTS OF FINANCIAL RESPONSIBILITIES**

These Financial Statements have been prepared by the Director of Finance and Supplies 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 Director of Finance and Supplies 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.



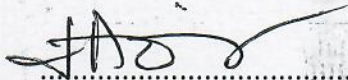
**Adeniran Jelili A.**  
**Director of Finance and Supplies**

6/04/2022

**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 31<sup>st</sup> December, 2021 and its operations for the year ended on that date.



**Adeniran Jelili A.**  
**Director of Finance and Supplies**

6/04/2022

**Date**



**Owolabi Moruff A.**  
**Head of Local Government Administration**

6/04/22

**Date**



**Chairman**

**KAJOLA LOCAL GOVERNMENT, OKEHO**

STATEMENT NO 2  
 CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
 AS AT 31<sup>ST</sup> DECEMBER, 2021

ASSETS	NOTES	CURRENT YEAR	PREVIOUS YEAR
		N	N
Cash & Cash Equivalent	1	51,247,610.20	8,807,154.37
Investments	2	912,631.25	912,631.25
Receivables (Advances)	3	550,702,564.41	439,975,652.24
Stabilization Accounts)	4	118,098,862.11	118,098,862.11
<b>TOTAL</b>		<b>720,961,667.97</b>	<b>567,794,299.97</b>
<b>LIABILITIES</b>			
PAYABLES	5	62,751,999.17	66,658,032.43
LOAN			
RESERVES (GRB)	6	658,209,668.80	501,136,267.54
<b>TOTAL</b>		<b>720,961,667.97</b>	<b>567,794,299.97</b>

STATEMENT NO 3  
**CONSOLIDATED CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

ECONOMIC CODE	Cash Flow from Operating Activities Receipts	NOTE	CURRENT YEAR	PREVIOUS YEAR
			2021	2020
			N	N
	<b>CASH INFLOW:</b>			
	DEPENDENT REVENUES	7	1,069,003,984.38	938,290,786.89
	INDEPENDENT REVENUES	8	39,894,690.88	24,392,920.00
	<b>TOTAL RECEIPTS</b>		<b>1,108,898,675.26</b>	<b>962,683,706.89</b>
	<b>CASH OUTFLOW</b>			
	PERSONNEL EMOLUMENT	9	545,380,234.75	437,289,660.41
	OVERHEAD COST	10	67,456,871.68	77,284,515.99
	PENSION ALLOWANCE (PRY)	11	239,003,778.98	238,485,461.95
	<b>TOTAL PAYMENTS</b>		<b>851,840,885.41</b>	<b>753,059,638.35</b>
	<b>Net Cash Flow: Operating</b>		<b>365,226,793.81</b>	<b>286,822,813.33</b>
	<b>Cash Flow: Investment Activities</b>			
	Purchase/Construction of Assets	12	130,834,775.02	161,286,717.16
	Purchase of Financial Market Instrument			
	Proceed from Sales of Assets	8(D)		
	<b>Net Cash Flow from Investing Activities</b>		<b>-130,834,775.02</b>	<b>-238,485,461.95</b>
	<b>Cash Flow Financial Activities</b>			
	Proceed from Loan & Other Borrowing			
	Dividend/Interest Received	8(H)	523,180.45	3,013,232.65
	<b>Net Cash Flow from Financial Activities</b>		<b>523,180.45</b>	<b>3,013,232.65</b>
	<b>Cash &amp; Its Equivalent at 1/1/21</b>			
	Kajola LG (Cash and Bank)		38,975.81	12,630,903.66
	IWA LCDA (Cash and Bank)		8,728,178.56	1,538,300.69
	<b>Cash &amp; Its Equivalent at 31/12/21</b>			
	Kajola LG (Cash and Bank)		48,701,881.78	38,975.81
	IWA LCDA (Cash and Bank)		2,545,728.86	8,728,178.56

**STATEMENT NO 6**  
**STATEMENT OF CONSOLIDATED REVENUE FUND**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

	NOTE	BUDGET	AMOUNT
	NOTE	BUDGETS	ACTUAL CURRENT
		N	N
OPENING BALANCE			501,136,267.54
DEPENDENT REVENUE	7	1,440,000,000.00	890,680,020.28
INDEPENDENT REVENUE	8	70,000,000.00	39,894,690.88
OTHER REVENUES			
Excess on Paris/London Club		-	0
Pension Reimbursements	8(I)	5,000,000.00	6,026,740.51
LG Teachers Allowance	29	-	172,297,223.59
<b>TOTAL REVENUES AVAILABLE</b>		<b>1,515,000,000.00</b>	<b>1,610,034,942.80</b>
<b>LESS: RECURRENT EXPENDITURE</b>			
Personnel Emolument	9	550,500,000.00	545,380,234.75
Overhead Cost	10	380,000,000.00	67,456,871.68
L/G Teachers Pensioners' Allow.	11	-	172,297,223.59
<b>TOTAL RECURRENT EXPENDITURE</b>			<b>785,134,330.02</b>
<b>NET RECURRENT FUND BF TRANSFER</b>			<b>824,900,612.78</b>
<b>TRANSFER TO CAPITAL DEVPT FUND</b>			<b>824,900,612.78</b>

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

FUNCTIONAL CODE		2020 Approved	2021 Actual
	OPENING BALANCE		553,144,884
	ADD: REVENUE		
	TRANSFER FROM CONSOLIDATED FUND		824,900,612.78
	<b>SUB TOTAL: CAPITAL RECEIPTS</b>		<b>1,378,045,496.78</b>
	<b>TOTAL REVENUE AVAILABLE</b>		<b>1,378,045,496.78</b>
	<b>LESS CAPITAL EXPENDITURE</b>		
70131	Administration Sector	52,000,000.00	12,245,519.00
70421	Politicians	-	
70421	Agriculture and Natural	73,000,000.00	2,970,000.00
70451	Works and Housing	179,000,000.00	37,413,065.52
70131	Budget and Planning	-	
70620	Education	40,000,000.00	65,603,150.00
70440	Primary Health Care	20,000,000.00	4,403,040.00
70510	Environment Health Ser	16,000,000.00	4,700,000.00
	<b>Total</b>	<b>380,000,000.00</b>	<b>127,334,774.52</b>
	<b>BALANCE C/F</b>		<b>1,250,710,722.27</b>

**KAJOLA LOCAL GOVERNMENT, OKEHO.**  
**2020 GENERAL PURPOSE FINANCIAL STATEMENTS**

**NOTES TO THE ACCOUNTS**

**NOTE 1: Bank and Cash Balances**

<b>Bank Balances</b>		48,656,245.64
	IWA LCDA	2,505,002.84
		<b>51,161,248.04</b>

<b>Cash Balances</b>	Kajola LG	45,636.14
	IWA LCDA	40,726.02
		<b>86,362.16</b>

**51,247,610.20**

**NOTE 2: INVESTMENT**

The Investment value as stated is the total Current Value of Local Government Investments in Financial Instruments as confirmed through the Nig 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	NAME OF COMPANY	NO OF SHARES	UNIT PRICE	TOTAL AMOUNTS(N)
1	WAPCO	WAPCO	15,000	20.85	312,750.00
2	SCOA	SCOA	545	2.15	1,171.75
3	WEMA BANK	WEMA BANK	1,785,714	0.5	892,857.00
4	LEVENTIS	LEVENTIS	2000	0.55	1,100.00
5	JOHN HOLT LTD	JOHN HOLT LTD	1000	0.54	540
6	FLOUR MILLS	FLOUR MILLS	500	29.5	14,750.00
7	AFRICAN PETROLEUM	ARDOVA (AFRICAN PE	150	14.75	2,212.50
8	AFRICANA BREWERIES	AFRICANA BREWERIE	16,000	-	-
9	UNION TRADING	UNION TRADING	2,000	-	-
	<b>TOTAL</b>	<b>TOTAL</b>			<b>912,631.25</b>

**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	474,450,707.41
Year 2021 Pension Allowance	66,706,555.39
	<b>541,157,262.80</b>
Less Reimbursement	6,026,740.50
	<b>535,130,522.30</b>

2. Staff Refurbishing Loan (NOTE 27A)	8,230,816.00
3. NAPEP	478,307.11
4. Motorcycle (NOTE 27C)	6,862,919.00
<b>Total</b>	

**15,572,042.11**

**550,702,564.41**

S/NO	NAMES	BALACES (N)
1	<b>Pensioners (LGSPB)</b>	<b>535,130,522.30</b>
2	Abubakar Tesleem	21,658.38
3	Oniosun Joseph	14,450.00
4	Ajayi R.A. Nike	3,300.00
5	T.A. Folarin	109,200.00
6	Busari Olaibi	35,400.00
7	I.Y. Olowoyo	34,000.00
8	M.A. Balogun	162,180.00
9	A.O. Adisa	4,460.00
10	K.E. Fajimi	
11	S.A. Akinwale	119,000.00
12	Ogunniyi G.T.	20,400.00
13	S.A. Shittu	110,640.00



14	D.A. Ajayi	111,520.00
15	Sulola D.O.	86,840.00
16	Adeogun A.O.	71,140.00
17	G.A. Nasiru	132,600.00
18	GbadegesinSalau	32,300.00
19	Folorunso B.O.	127,160.00
20	Ayoola A.R.	85,635.00
21	YekenOjelere	34,000.00
22	RafiuOlalekan	42,500.00
23	SoliuOgungbenro	23,800.00
24	Joseph Adeniyi	16,700.00
25	GbengaAdedeji	67,600.00
26	A.Y. Adewale	147,900.00
27	Gbadamosi L.A.	108,460.00
28	L.E. Jokanola	59,500.00
29	AjibikeAdemola	61,200.00
30	D. O. Olayiwola	17,000.00
30	GbadamosiSulaimon	3,740.00
31	Ogunlade Sunday	37,400.00
32	Oguntola M. O.	26,180.00
33	Deacon Adewale T. A.	
34	Okeseni V. O.	82,280.00
35	Salami Oyebanji	18,700.00
36	GaniyuAgbajeTijani	6,290.00
37	Isaac Ayanlowo	44,880.00
38	Akano G. Arowolo	10,200.00
39	M. M. Salami	64,600.00
40	RasidatFasasi	134,640.00
41	Mustapha K. T.	7,480.00
42	Hon KayodeIge	251,531.00
43	AkeusolaToyin	16,920.00
44	Ogundare G. N.	22,440.00
45	OgungbenroTijani	25,500.00
46	Awolola J. O.	
47	Amusa A. B.	22,440.00
49	Olatunji Rebecca	850
50	BolajiOjo	25,500.00
55	Badmus W. O.	16,830.00
56	Salau S. A.	3,740.00
57	Olukokun Sunday	
58	MullAderonmu	
59	Ruth Bankole	95,370.00
60	AdesinaAkinyemi	23,800.00
61	Alh. GaniyuAmuda	24,000.00
62	Sunday Folaranmi	15,300.00
63	FataiLamidi	6,590.00
64	IgbayilolaIsiaq	72,930.00
65	Alhaja Mustapha Saratu	17,000.00
66	Salami Afusat	5,610.00
67	FataiOgundipe	5,050.00
68	FataiOgundipe	5,050.00
69	AkinwumiBosede	2,550.00
70	OlayanjuAdeniyi	61,200.00
70	Hamzat Ismail	5,100.00
71	Aborode Elizabeth	89,760.00
72	Oladele James	
73	RajiLateefat	2,550.00
74	Adebayo Stephen D.	25,500.00
75	Adekunle Richard	16,830.00
76	Eyinade Felicia	20,400.00
77	AdewoyinBosede	
78	OwolabiPolashade	22,440.00
79	Gbadegesin Joshua	
80	Ogundokun Victoria	
81	AdebisiOlalekan.	28,050.00
82	Peter Ojdiran	

83	Kehinde Leah B.	16,830.00
84	AzeezSerifat	44,880.00
85	AdenijiLateef	39,270.00
86	Durodola Peter	15,300.00
87	AdedejiLateef	-
88	RafiuWaheed	13,200.00
89	Olanrewaju Emmanuel	33,660.00
90	BamideleSikiru	45,900.00
91	JimohLateef B.	40,600.00
92	Oni Felicia	50,490.00
93	Yusuf B.O.	
<b>SUB TOTAL</b>		<b>3,527,894.38</b>
1	Ayoola J.M.	114,750.00
2	Okesiji V.A.	89,760.00
3	Olutegbe R. F.	50,490.00
4	Ojewale M.O.	40
5	Olalekan A.O.	11,220.00
6	FasasiAdetunji H.	6,150.00
7	Mustapha Akeem	89,800.00
8	Adewumi O.O.	102,200.00
9	Saheed A. Wahab	96,140.00
10	DurojayeWasiu O.	132,140.00
11	AjfferukeYekeen	45,900.00
12	MoshoodSangodare	67,320.00
13	Salami WasiuAdebare	117,810.00
14	Makinde Monday A.	15,300.00
15	IsmailaFalilat O.	93,500.00
16	Salam I.T.	33,150.00
17	EniolaMonsurat	67,320.00
18	OladeboBashiru O.	78,540.00
19	Adegoke Sunday	78,540.00
20	Adekunle Solomon	6,090.00
21	Adegoke Mary	35,700.00
22	KazeemAzeez	89,760.00
23	Adeagbo S.B.	78,540.00
24	Adejare Sunday	5,100.00
25	OmitadeTaiwo	20,400.00
26	OlalereTaibat	7,650.00
27	OlatundeRamot	68,640.00
28	Ojo Samson	78,540.00
29	Eyinade Emmanuel	78,540.00
30	OlowosokeKazeem	122,400.00
31	SanniAyanwale	39,270.00
32	Oladepo O.T.	178,500.00
33	Owonikoko M.D.	136,000.00
34	Jolasun Sunday	170,000.00
35	Fasasi F. Bamidele	72,930.00
36	Adeniran Elizabeth	17,850.00
37	Awojobi C.A.	10,200.00
38	JokanolaBusayo	137,700.00
39	OgundejiBunmi	45,900.00
40	OluOlowolabi	27,940.00
<b>SUB-TOTAL</b>		<b>2,717,720.00</b>
1	GaniyuInadu	Nil
2	AyegboyinBosede	Nil
3	Adejo O.O.	78,540.00
4	Simeon Adekunle	89,520.00
5	Olagoke Julius	126,610.00
6	OlabiyiKazeem O.	62,320.00
7	Mr Jacob Adunola	28,050.00
8	MrAdekanbi Sola	160,650.00
9	Mrs F O Ayoola	112,200.00
10	MrAkintola Isaac	17,850.00
11	RajiiMistura	112,200.00
12	IdowuRasheed"	178,500.00
13	MrSalawuAdenekan	17,730.00
14	AdesokanBosede	56,100.00

15	AkinwumiBosede	20,850.00
16	Adeleke Simeon	160,650.00
17	Sunday Awolola	39,200.00
18	MrsOkeseni S I	89,760.00
19	AderentiBukola T	100,980.00
20	OyeboadeAdefunke	153,000.00
21	MuhammedFolorunso	106,650.00
22	MrsAyantola Gladys N	161,500.00
23	MrEyinadeAderemi	72,500.00
24	Eng. OmirindeSalimon	153,500.00
25	Mrs Janet Olanrewaju	106,590.00
26	Oyebisi Elizabeth	110,500.00
27	MrOmosho Emmanuel	61,710.00
28	Hassan Felicia	106,590.00
29	Adewoyin Jacob	20,400.00
30	Adebayo Surajudeen	132,280.00
31	Wale Odeyale	109,000.00
32	MrSodiqKabir A.	208,000.00
33	MrsKaseemRodiat	74,880.00
34	FasasiSimbiat M	74,360.00
35	Badmus M.A	51,400.00
36	F. B. Tijani	109,230.00
37	Eyinade A O	
38	OjedokunSakirat	109,120.00
	<b>SUB-TOTAL</b>	<b>3,487,760.00</b>
1	SanniAyanwale	3,925.00
2	Adebayo Felicia	3,925.00
3	OlalereAfeez	1,500.00
4	Timothy Awoyemi	47,000.00
5	OlarenwajuKazeem	2,500.00
6	BusariIsmoil	2,000.00
7	TijaniNajeem	32,000.00
8	Ojediran John	18,000.00
9	KazeemMoyosore	36,000.00
10	A. T. Toogun	11,000.00
11	OjediranSeyi	31,000.00
12	O.O. Taiwo	8,000.00
13	Odedara J.A.	18,000.00
14	YekeenRufai	29,000.00
15	RaheemAyoolaGaniyu	12,100.00
16	Afolabi S.O.	1,884.00
17	Olalekan Abraham	25,600.00
18	Mojisola C.F.	22,000.00
19	Igbayiwola I.A.	13,922.22
20	Aderoju J.P.	15,285.89
21	Omosho Emmanuel	6,500.00
22	Olusesan Sunday	11,000.00
23	Eyinade Victoria	6,500.00
24	AzeezKazeem M.A.	6,500.00
25	Owonikoko M.A	6,500.00
26	AkeusolaToyin	2,400.00
27	Ogundare G.N.	16,000.00
28	SalauRasidat	18,000.00
29	BankoleFatimoh	6,200.00
30	SalauFatimoh	16,000.00
31	AzeezTawa	11,331.00
32	OjerindeSimoen	10,809.00
33	AdejoAbiodun	18,000.00
34	Olatunji Rebecca	1,000.00
35	OlowosokeKazeem	3,925.00
36	RajiSulaimon	1,500.00
37	AlawodeSerifa	1,500.00
	<b>TOTAL B</b>	<b>478,307.11</b>

SUMMARY OF ADVANCES		
S/N	Name	Balance
1	MoshoodAmusat	29,100.00
2	Aderounmu Hammed	13,000.00
3	RaheenSirajudeen	55,000.00
4	AzeezKazeem	29,500.00
5	OwonikokoSaka	56,000.00
6	AdesokanMuritala	28,000.00
7	Hammed Babalola	49,000.00
8	AmusatMufutau	6,000.00
9	Dauda Mustapha	19,000.00
10	WahabKazeem	10,000.00
11	Ezekiel Abolaji	31,800.00
12	YekeenOgundokun	41,200.00
13	Salaudeen Waheed	16,000.00
14	OgunniyiMufutau	2,000.00
15	Isaac Oguntegb	50,000.00
16	Samuel Fakinle	18,000.00
17	JimohAwosoloro	50,000.00
18	Samson Alawode	23,000.00
19	Hammed Hakeem	11,300.00
20	HamsatIyola	45,000.00
21	Oniosun John	8,000.00
22	MoshoodSalaudeen	4,000.00
23	TaiwoAdepoju	11,000.00
24	MichealOyebamiji	7,000.00
25	IsiakaAlagbado	35,000.00
26	AyubaJromi	32,000.00
27	SakariyauRasaq	49,000.00
28	MoshoodIdowu	19,000.00
29	Oyeboadelidowu	15,500.00
30	TijaniWasiu	40,000.00
31	MufutauAlagbado	58,000.00
32	Emmanuel Adesokan	43,000.00
33	ShittuAkeem	59,000.00
34	Solomon Alaba	14,000.00
35	Olatadun Simeon	27,000.00
36	MoshoodAmusat	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	AjibadeAdeseeu	48,000.00
43	KazeemNajeeun	59,000.00
44	SaminuOlatunji	46,000.00
45	Salami Waheed	46,000.00
46	Isaac Iyiola	40,000.00
47	Ayo Olagbenro & Others	1,656,159.00
48	PDP Teachers Forum	174,260.00
49	Dauda Sulaimon	10,000.00
50	Moyosade Taiwolsreal	28,000.00
51	Saminu A.	55,000.00
52	Rafiu Olaiya	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	Sikiru Tiamiyu	90,000.00
59	Ezekiel Abolaji	85,000.00

60	YekiniSaleu	5,000.00
61	RasheedShirai	88,000.00
62	GaniyuShittuOfusola	84,000.00
63	AmusatAsimiyu	23,000.00
64	Salami Alowoodu	28,750.00
65	PetrickOlalere	45,000.00
66	OlawaleSikiru	58,000.00
67	John Fadiran	48,750.00
68	IsauAjewumi	2,000.00
69	BilaminuJimoh	75,000.00
70	MolikRaji	41,000.00
71	OlanrewajuWaiu	5,000.00
72	Samson Taiwo	65,000.00
73	AbiolaOgunsola	90,000.00
74	AliuJimoh	82,000.00
75	AzeezAjekunle	6,000.00
76	RafuTaiwo	85,000.00
77	Adewale Adigun	90,000.00
78	KehindeOlagbertro	90,000.00
79	NurudeenRafu	90,000.00
80	Johnson Oladoja	84,000.00
81	Samson Okeowo	53,000.00
82	BabatundeRufai	90,000.00
83	SaliuRaji	90,000.00
84	RasheedOlakunle T.	90,000.00
85	SakirudeenWaheed	64,500.00
86	Johnson Adesola	90,000.00
87	BasiruBolaie	90,000.00
88	Alh. GaniyuOjani	40,000.00
89	Isaac Oguntoyinbo	80,000.00
90	TaiwoJejenwa	60,000.00
91	RafuAyinde	70,900.00
92	DepoEgunjobi	90,000.00
93	Gabriel Ogunleke	55,000.00
94	OkunadeOlusola	90,000.00
95	Abimbola Johnson	90,000.00
96	RaheemSurajudeen	90,000.00
97	FijabiLuqman	90,000.00
98	TijaniRasaq	81,000.00
99	Ayan Joseph	90,000.00
100	FolaluAyanniyi	90,000.00
101	DaudaOpeloyenu	90,000.00
102	SangoloyeOpe	90,000.00
103	RaheemSikiru	90,000.00
	<b>Total C</b>	<b>6,897,949.00</b>

**NOTE 4**

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

N

Kajola Local Govt	
IWA LCDA	66,517,796.66
Total	51,581,065.45
	<b>118,098,862.11</b>

**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 Lc Government to some Third Parties.

**SUMMARY OF DEPOSIT  
AS AT 31<sup>st</sup> DECEMBER 2021**

1	Payee	9,689,721.46
2	NULGE	491,956.44
3	C.T.C.S.	-
4	Check off (pensioners)	-
5	N.U.P.	-
6	K.L.G. S.P.B. (TEACHER)	-
7	Christian staff Petrowsmp	-
8	Muslim Community	534,371.00
9	10% Political Party Deduction	-
10	Health Insurance	451,395.00
11	Rehoboth	-
12	Development Levy	-
13	Muslim Coop (Al-Fruqan)	325,274.58
14	1% Stamp Duty	-
15	MAHWUN	207,996.84
	NANNM	31,298.78
16	NACPHN	40,075.16
17	Withholding Tax	24,197,499.00
18	Value Added Tax (VAT)	21,092,111.36
19	Al-Ameen	472,900.00
20	Adedeji E. A.	57,220.00
21	Ayandokun Elizabeth	34,082.00
22	Adetunji Riskat	-
23	Ariyehun Deborah	79,305.00
24	Ademola Tokunbo	-
25	Kareem Soliu	108,825.34
26	Babatunde Olaniran	-
27	Ojewole S. O.	-
28	Akanji R. A.	70,200.00
29	Alabi M. O.	11,001.00
30	Adepoju O. O.	60,544.01
31	Akinleye Temilade	25,526.00
32	Adesina Foluke	12,019.00
33	Folarin Kudirat	131,913.00
34	Amuda Ismaila	11,331.00
35	Ogunkola Peter	175,096.00
36	Saka Hammed	-
37	Ojebisi Peter	5,150.00
38	Azeez Rasidat	51,800.00
39	Alimi Tajudeen	175,400.00
40	Yabi Grace Olatona	196,100.00
41	Adegboye A. Adegbola	6,868.00
42	Hammed Sakirat	124,629.00

43	Olojede R. O.	124,371.00
44	Ojedokun Victoria	-
45	BasiruSimiat	128,406.00
46	DaudaHussain	11,660.01
47	Okunola Lydia	113,298.00
48	Babatunde S. A.	25,250.00
49	OgunronbiFunmi	39,968.00
50	Akinteye F. O.	71,053.30
51	Ayantade P. Dapo	120,852.00
52	Imran Folasade	-
53	Folaranmi 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	HamzatRasheed	-
61	AkoredeWasilat	20,604.00
62	Alh. Ganiyu R. O.	33,981.00
63	AsiruBilikisu F.	78,121.07
64	EyinafeAyanwumi M.	28,086.33
65	Olawoore T.Y.	60,808.00
66	OlugbadeShittu	97,166.63
67	Busarilbraheem	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	Omotayo E O	45,312.00
74	Azeez R. O	175,400.00
75	AdeyemoYekeem	-
76	FabiyiOlawale	2,000.00
77	Gbadegesin Wale	41,547.00
78	Fadeyi Sunday	52,866.00

79	Ojeleye Johnson	43,485.00
80	Gbadegesin Bosele	41,535.00
81	Doyin Fasola	113,298.00
82	Iroko Ganiyat	101,053.30
83	Adeniji Julianah	-
84	Alawode Kazeem	33,660.00
85	Azeez T. O	81,619.33
86	Adedoyin Julianah	116,600.10
87	Oyatowo J T	-
88	Atunwa Sunday	169,600.00
89	Tijani Fatima Abiodun	112,713.25
90	Alade Olawale Akinwumi	4,500.00
91	Oyedokun Abiodun A	3,666.66
92	Mudasiru Ganiya	64,905.00
93	Ayantokun Elizabeth	124,660.00
94	Adetunji Risikat	64,197.00
95	Ariyehun Deborah	79,305.00
96	Akinteye Temilade	25,526.00
97	Fabiya O. Bolaji	87,926.65
98	Adeniran Kayode	56,650.00
99	Aremu Felicia Lade	30,900.00
100	adewoyin Julijana	120,852.00
101	Alh. Ganiyu R. O	117,075.00
102	Ojedokun Victoria	45,535.00
		62,751,999.17



**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**

		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
110101	Statutory Allocations	800,000,000.00	857,090,570.28	33,589,450.00	890,680,020.28
110102	VAT	250,000,000.00			
110103	Grants/Subventions (Excess Crude Oil)	200,000,000.00			
110104	Miscellaneous (10% State IGR)	20,000,000.00			
	Reimbursements	5,000,000.00	6,026,740.51		6,026,740.51
	L/G Teachers Pensioners Reimbursements		172,297,223.59		172,297,223.59
	<b>TOTAL DEPENDENT REVENUES</b>		<b>1,035,414,534.38</b>	<b>33,589,450.00</b>	<b>1,069,003,984.38</b>

**NOTE 8: INDEPENDENT REVENUE**

		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
120101	Direct Tax	800,000.00	395,280.00		395,280.00
120201	Licences	12,400,000.00	651,970.00	1,077,950.00	1,729,920.00
120204	Fees	12,700,000.00	3,438,660.00	1,058,240.00	4,496,900.00
120205	Fines	200,000.00			
120206	Sales	20,000,000.00	1,159,300.00	51,500.00	1,210,800.00
120207	Earnings	10,500,000.00	6,323,700.00	1,015,875.00	7,339,575.00
120208	Sales/Rent on Govt Property	2,200,000.00	50,500.00	135,390.00	185,890.00
120209	Sales/Rent on Land and Others	5,000,000.00	3,265,800.00		3,265,800.00
120210				800,000.00	800,000.00
120211	Invest Income/Dividend Received	200,000.00			
120212	Interest Received	5,000,000.00	60,000.00	463,180.44	523,180.44
140701	Recovery of Stolen Items		15,345,210.00	4,602,135.44	19,947,345.44
	<b>TOTAL</b>	<b>69,000,000.00</b>	<b>30,690,420.00</b>	<b>9,204,270.88</b>	<b>39,894,690.88</b>

**APPENDIXES TO NOTE 8**

**A. DIRECT TAXES**

ECONOMIC CODE	REVENUE ITEMS	2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
12	INDEPENDENT REVENUE				
1201	TAX REVENUE				
120101	PERSONAL TAXES				
12010101	COMMUNITY DEVELOPMENT/POLL TAX	8,000,000.00	395,280.00	242,920.00	638,200.00
12010102	ARREARS OF COMMUNITY/POLL TAX				
NOTE 8	<b>SUB-TOTAL</b>	<b>8,000,000.00</b>			

**B. LICENCES**

ECONOMIC CODE	REVENUE ITEMS	2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
12020105	RADIO/TELEVISION LICENCES	1,500,000.00	395,000.00	71,430.00	466,430.00
12020109	REGISTRATION OF VOLUNTARY ORGANIZATION	1,500,000.00	140,000.00		140,000.00
12020111	BAKE HOUSE LICENCE	50,000.00			
12020119	FISHING PERMIT	100,000.00			
12020120	HAWKER'S/SQUARTERS PERMIT	100,000.00	25,920.00		25,920.00
12020124	ABBATOIR/SLAUGHTER LICENCES	400,000.00			
12020126	TRACTOR HIRING SERVICES	5,000,000.00	55,000.00	763,600.00	818,600.00
12020131	LIQUOR LICENCES	50,000.00	29,100.00		29,100.00
12020132	MOTORCYCLE LICENCE	45,000.00	645,020.00	835,030.00	1,480,050.00
12020137	TRADE PERMIT LICENCES	0	1,950.00		1,950.00
12020138	HACKNEY PERMIT	50,000.00	5,000.00		5,000.00
12020141	SAWMILL LICENCE	0			
12020150	COLD ROOM LICENCE	10,000.00			
12020157	OTHER REGISTRATIONS	0			
NOTE 9	<b>SUB-TOTAL</b>	<b>9,305,000.00</b>			

**C. FEES-  
GENRRAL**

ECONOMIC CODE	REVENUE ITEMS	2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
120204	FEES – GENERAL				
12020417	CONTRACTOR REG. FEES	1,000,000.00			
12020418	MARRIAGE/DIVORCE FEES	650,000.00	218,000.00	88,340.00	306,340.00
12020426	COURT SUMMONS FEES	50,000.00			
12020427	TENDER FEES	100,000.00			
12020443	BIRTH & DEATH REGISTRATION FEES	250,000.00	65,500.00	750.00	66,250.00
12020448	DEVELOPMENT LEVIES	0			
12020449	BUSINESS/TRADE OPERATING FEES	150,000.00	943,460.00	36,700.00	980,160.00
12020450	INSPECTION FEES				
12020451	TIMBER AND FOREST FEES	20,000.00			
12020453	APPLICATIONS FEES	100,000.00			
12020455	ADMINISTRATION FEES/CHARGES	500,000.00	1,226,960.00	125,790.00	1,352,750.00
12020464				23,350.00	23,350.00
12020466	CERTIFICATE OF INDIGENESHIP	4,000,000.00	2,106,000.00		2,106,000.00
12020467	HAULAGE/SAND FEES	1,500,000.00		67,100.00	67,100.00
12020476				842,000.00	842,000.00
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	92,500.00		92,500.00
12020492	SQUARTER FEES		13,200.00		13,200.00
12020493	STREET NAMING		2211700	932,450.00	3,144,150.00
NOTE 10	SUB-TOTAL	7,920,000.00			8,993,800.00

**D. SALES-  
GENERAL**

ECONOMIC CODE	REVENUE ITEMS	2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
120206	SALES – GENERAL				
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE	5,000,000.00			
12020609	PROCEED FROM SALES OF FARM PROCEED	5,000,000.00			
12020610	SALES BY PUBLIC AUCTION				
12020618	SALES OF FISHERY PRODUCT		25,000.00	51,500.00	76,500.00
12020625	SALE OF FISHERY PRODUCTS	5,000,000.00			
12020628	SALES OF TRACTORS AND EQUIPMENT	10,500,000.00	1,134,300.00		1,134,300.00
NOTE 12	SUB-TOTAL	20,500,000.00	1,159,300.00		1,210,800.00

**E. EARNINGS**

CODE	REVENUE ITEMS	ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
12020701	SERVICES		13,500.00		13,500.00
12020702	EARNINGS FROM LABORATORY SERVICES	0		425,250.00	425,250.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	50,000.00	6,310,200.00	590,625.00	6,900,825.00
12020707	EARNING FROM MED. SERVICES	150,000.00			
12020711	EARNING FROM COMM. ACTIVITIES	500,000.00			
12020734	EARNINGS FROM SHARES AND STOCK	0			0.00
NOTE 13	SUB-TOTAL	710,000.00	6,323,700.00	1,015,875.00	7,326,075.00

**F. SALES/RENT ON GOVT PROPERTIES**

ECONOMIC CODE	REVENUE ITEMS	2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
12020801	RENT ON GOVT. QUARTERS	110,000.00	50,500.00		50,500.00
12020803	RENT ON GOVT BUILDINGS	100,000.00			
12020806	RENT ON SHOPS	350,000.00		135,390.00	135,390.00
	<b>SUB-TOTAL</b>	<b>550,000.00</b>	<b>50,500.00</b>	<b>135,390.00</b>	

**G. SALES/RENT ON LAND AND OTHERS**

ECONOMIC CODE	REVENUE ITEMS	2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
12020901	RENT ON GOVT. LAND	500,000.00	1,713,300.00		1,713,300.00
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	5,000,000.00	1,552,500.00		1,552,500.00
12020905	LEASE RENTAL	400,000.00			
12020906	RENTS ON GOVT. PROPERTIES.	100,000.00			
12020908					
NOTE 15	<b>SUB-TOTAL</b>	<b>2,000,000.00</b>	<b>3,265,800.00</b>		<b>3,265,800.00</b>

**H. DIVIDEND AND OTHER INVESTMENT INCOME**

ECONOMIC CODE	REVENUE ITEMS	2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
12021101	OPERATING SURPLUS	0			
12021102	DIVIDEND RECEIVED	50,000.00			
12021103	OTHER INVESTMENTS INCOME	0		800,000.00	800,000.00
12021210	INTEREST EARNED		60,000.00	463,180.45	523,180.45
<b>I. REIMBURSEMENT</b>					
12021301	REIMBURSEMENT		6,026,740.51		6,026,740.51
NOTE 17	<b>SUB-TOTAL</b>	<b>50,000.00</b>	<b>6,026,740.51</b>		

**NOTE 9: PERSONNEL EMOLUMENT AND ALLOWANCES**

ECONOMIC CODES	DEPARTMENTS	AMOUNTS (₱)
21010103	OFFICE OF THE CHAIRMAN	8,314,227.15
21010101	INTERNAL AUDIT UNIT	2,655,091.00
21010101	OFFICE OF THE SECRETARY TO THE LOCAL GOVT.	732,903.22
21010101	THE COUNCIL	15,857,583.14
21010101	HEAD OF LOCAL GOVERNMENT ADMINISTRATION	4,847,227.02
21010101	DEPARTMENT OF ADMINISTRATION AND GENERAL	53,255,054.23
21010101	DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT	11,686,913.93
21010101	DEPARTMENT OF FINANCE AND SUPPLIES	43,932,906.13
21010101	DEPARTMENT OF BUDGET, PLANNING, RESEARCH AND	1,899,215.38
21010101	DEPARTMENT OF WORKS, HOUSING, LAND AND SURVEY	30,394,999.03
21010101	DEPARTMENT OF EDUCATION AND SOCIAL SERVICES	49,453,722.56
21010101	DEPARTMENT OF MEDICAL SERVICES	156,117,891.10
21010101	DEPARTMENT OF ENVIRONMENTAL HEALTH	22,427,438.25
	<b>TOTAL</b>	<b>400,842,268.92</b>
<b>ECONOMIC CODES</b>		
22020601	VIGILANTE CORP MEMBERS	101,796,258.06
21020101	CASUAL STAFF MEMBERS	42,741,707.77
21020101	SEVERAL ALLOWANCES	
	<b>TOTAL</b>	<b>545,380,234.75</b>

**NOTE 10: ANALYSIS OF OVERHEAD COST**

ECONOMIC CODES	DEPARTMENTS	AMOUNTS (N)
220201	OFFICE OF THE CHAIRMAN	8,164,645.16
220201	INTERNAL AUDIT UNIT	13,000.00
220201	OFFICE OF THE SECRETARY TO THE LOCAL GOVT.	180,000.00
	THE COUNCIL	400,000.00
220201	HEAD OF LOCAL GOVERNMENT ADMINISTRATION	944,000.00
220201	DEPARTMENT OF ADMINISTRATION AND GENERAL SERVICES	12,615,290.14
220201	DEPARTMENT OF FINANCE AND SUPPLIES	11,430,868.33
220201	DEPARTMENT OF BUDGET, PLANNING, RESEARCH AND DEVELOPMENT	697,500.00
220201	DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT	3,415,400.00
220201	DEPARTMENT OF WORKS, HOUSING, LAND AND SURVEY	3,245,900.00
220201	DEPARTMENT OF EDUCATION AND SOCIAL SERVICES	17,007,268.05
220201	DEPARTMENT OF MEDICAL SERVICES	9,233,000.00
220201	DEPARTMENT OF ENVIRONMENTAL HEALTH	110,000.00
	<b>TOTAL</b>	<b>67,456,871.68</b>

**NOTE 11: ANALYSIS OF PURCHASE/CONSTRUCTION OF ASSETS**

FUNCTIONAL CODE	DEPARTMENTS	AMOUNTS (N)
70131	Politicians	
70421	Administration and General Services	12,245,519.00
70421	Agriculture and Natural Resources	2,970,000.00
70451	Works and Housing	37,413,065.52
	Finance and Supplies	3,500,000.00
70131	Budget and Planning	
70620	Education	65,603,150.50
70440	Primary Health Care Services	4,403,040.00
70510	Environmental Health Services	4,700,000.00
	<b>Total</b>	<b>130,834,775.02</b>

**NOTE 12: ANALYSIS OF PENSION ALLOWANCE**

ADMINISTRATIVE CODE	DEPARTMENTS	AMOUNTS (N)
	LOCAL GOVT PENSION ALLOWANCE	66,706,555.39
	TEACHERS PENSION ALLOWANCE	172,297,223.59
	<b>TOTAL</b>	<b>239,003,778.98</b>

MONTHS	LOCAL GOVT. RETIREES	RETIREES
JANUARY	5,791,211.85	14,491,485.68
FEBRUARY	5,718,345.87	14,491,485.68
MARCH	5,718,345.87	14,613,240.67
APRIL	6,075,730.14	14,634,093.24
MAY	6,324,326.46	14,397,026.68
JUNE	5,616,485.29	14,437,368.13
JULY	5,102,368.04	14,261,236.28
AUGUST	5,267,448.62	14,097,028.91
SEPTEMBER	5,198,666.42	14,117,533.25
OCTOBER	5,522,387.20	14,173,985.18
NOVEMBER	5,016,213.44	14,093,535.77
DECEMBER	5,355,026.29	14,489,204.12
<b>TOTAL</b>	<b>66,706,555.39</b>	<b>172,297,223.59</b>

**2020 ANNUAL FINANCIAL STATEMENTS  
ORGANIZATIONAL CODE 63021900**

**OFFICE OF THE CHAIRMAN**

ADMINISTRATIVE CODE	ECONOMIC CODE		2021 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
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	6,124,354.41		6,124,354.41
		GRAND TOTAL PERSONNEL EMOLUMENT	40,000,000.00	6,124,354.41		6,124,354.41
	210201	ALLOWANCES				
	21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE)	25,000,000.00	42,741,707.77		42,741,707.77
	21020102	ALLOWANCES (VIGILANTE CORPS)				
		SUB-TOTAL	25,000,000.00			54,990,416.59
ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
	2202	OVERHEAD COST				
	220201	TRAVEL & TRANSPORT - GENERAL				
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-			
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00			
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-			
	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-			
		SUB-TOTAL	4,000,000.00			
	22020301	OFFICE STATIONERIES	-			
ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
	22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT	1,000,000.00		118,000.00	118,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00			
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QTRS	300,000.00			
	22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	500,000.00			
	22020407	IMPRESS	600,000.00	661,290.32		661,290.32
	22020409	UPKEEP ALLOWANCE	1,000,000.00	1,439,354.84		1,439,354.84
		SUB-TOTAL	2,900,000.00	2,100,645.16		2,218,645.16
ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
	220206	OTHER SERVICES - GENERAL				
	22020601	SECURITY SERVICES	100,000,000.00	101,796,258.06	200,000.00	101,996,258.06
	22020603	RESIDENTIAL RENT	0			
	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	2,000,000.00	2,550,000.00		2,550,000.00
		SUB-TOTAL	12,000,000.00	104,346,258.06		104,546,258.06
	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			
ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL

ADMINISTRATIVE CODE	220210	MISCELLANEOUS EXPENSES				
		GENERAL				
	22021001	REFRESHMENT & MEALS/ ENTERTAINMENT & HOSPITALITY	1,000,000.00	440,000.00	60,000.00	500,000.00
	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	2,485,000.00	130,000.00	2,615,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	1,000,000.00			
	22021032	FAIR, FESTIVAL, EXPO AND SUMMIT	0			
		<b>SUB-TOTAL</b>	<b>4,000,000.00</b>	<b>2,925,000.00</b>	<b>190,000.00</b>	<b>3,115,000.00</b>
		<b>GRAND TOTAL OVERHEAD COST</b>	<b>46,600,000.00</b>			

ORGANIZATIONAL CODE 63021900

OFFICE OF THE CHAIRMAN

CAPITAL EXPENDITURES

ADMINISTRATIVE CODE	ECONOMIC CODE		2019 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
	230101	DETAILS OF CAPITAL EXPENDITURES				
	23010105	PURCHASE OF MOTOR VEH.	6,000,000.00		2,500,000.00	2,500,000.00
	23010112	PURCHASE OF OFFICE FURNIT.	500,000.00		1,250,000.00	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	3,750,000.00

OFFICE OF THE SECRETARY

ORGANIZATIONAL CODE 63021900

2020 ANNUAL FINANCIAL STATEMENTS

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
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	732,903.22		732,903.22
		GRAND TOTAL PERSONNEL EMOLUMENT	6,000,000.00	732,903.22		732,903.22
	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	1,465,806.44		1,465,806.44

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
	2202	OVERHEAD COST				
	220201	TRAVEL & TRANSPORT - GENERAL				
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-			
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00			

	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-			
	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-			
		<b>SUB-TOTAL</b>	<b>300,000.00</b>			
	<b>220204</b>	<b>MAINTENANCE SERVICES – GENERAL</b>				
	22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT	300,000.00		-	
	22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00		-	
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QTRS	100,000.00		-	
	22020407	IMPREST	2,000,000.00	100,000.00		100,000.00
	22020409	UPKEEP ALLOWANCE	100,000.00	80,000.00		80,000.00
		<b>SUB-TOTAL</b>	<b>600,000.00</b>	<b>180,000.00</b>		<b>180,000.00</b>
<b>ADMINISTRATIVE CODE</b>	<b>ECONOMIC CODE</b>		<b>2020 APPROVED ESTIMATES</b>	<b>MAIN COUNCIL</b>	<b>LCDA</b>	<b>TOTAL</b>
	220205	TRAINING - GENERAL				
	22020501	LOCAL TRAINING	500,000.00		-	
	22020502	INTERNATIONAL TRAINING	500,000.00		-	
		<b>SUB-TOTAL</b>	<b>1,000,000.00</b>		-	
	<b>220208</b>	<b>FUEL &amp; LUBRICANTS – GENERAL</b>				
	22020801	MOTOR VEHICLE FUEL COST	500,000.00		-	
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000.00		-	
	22020803	PLANT / GENERATOR FUEL COST	0		-	
		<b>SUB-TOTAL</b>	<b>1,000,000.00</b>		-	
	<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
	22021001	REFRESHMENT & MEALS / ENTERTAINMENT & HOSPITALITY	500,000.00		-	
	23010146	PURCHASE OF OTHER EQUIP.	300,000.00			
		<b>SUB-TOTAL</b>	<b>1,000,000.00</b>			
		<b>GRAND TOTAL OVERHEAD COST</b>	<b>17,000,000.00</b>			



INTERNAL AUDIT  
ORGANIZATIONAL CODE 63021900

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
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	2,655,091.00		2,655,091.00
		GRAND TOTAL PERSONNEL EMOLUMENT	4,000,000.00	2,655,091.00		2,655,091.00
	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	2,655,091.00		2,655,091.00
11200300101	2202	OVERHEAD COST	2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
	220201	TRAVEL & TRANSPORT - GENERAL				
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-			
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	13,000.00		13,000.00
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-			
	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-			
		SUB-TOTAL	500,000.00	13,000.00	0.00	
	220203	MAINTENANCE SERVICES - GENERAL				
	22020301	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT	50,000.00			
	22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00			
	22020407	IMPRESS	600,000.00			
	22020408	LEAVE BONUS	250,000.00			
	22020401	MAINTENANCE OF OFFICE /OTHERS	200,000.00			
		SUB-TOTAL	750,000.00			
ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
	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			
		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	MAIN COUNCIL	LCDA	TOTAL
	2	EXPENDITURES				
12500100101	21	PERSONNEL COST				
	2101	SALARY				
	210101	SALARIES AND WAGES				
	21010101	SALARY	20,000,000.00	15,857,583.14		15,857,583.14
	21010102	OVERTIME PAYMENTS	0			
	21010103	CRF -- SALARIES	20,000,000.00			
		TOTAL PERSONNEL EMOLUMENT	20,000,000.00	15,857,583.14		15,857,583.14
	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	MAIN COUNCIL	LCDA	TOTAL
	220204	MAINTENANCE SERVICES -- GENERAL				
	22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT	300,000.00			
	22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00			
	22020403	MAINTENANCE OF OFFICE BUILDING/ RESIDENTIAL QTRS	0			
	22020407	IMPRESS	50,000.00	225,000.00		225,000.00
	22020409	UPKEEP ALLOWANCE	15,000.00	175,000.00		175,000.00
		SUB-TOTAL	500,000.00	400,000.00		400,000.00

ORGANIZATIONAL CODE 63021900

HEAD OF LOCAL GOVERNMENT ADMINISTRATION

ADMINISTRATIVE CODE	ADMINISTRATIVE CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
	2	EXPENDITURES				
12500500101	21	PERSONNEL COST				
	2101	SALARY		4,847,227.02		4,847,227.02
	210101	SALARIES AND WAGES				
	21010101	SALARY	3,500,000.00			3,500,000.00
		GRAND TOTAL PERSONNEL	3,500,000.00	4,847,227.02		4,847,227.02
	2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
	210201	ALLOWANCES				
	21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE) /CASUAL	200,000.00			200,000.00
	21020102	LEAVE ALLOWANCE	-			
		SUB-TOTAL	200,000.00			200,000.00
	2202	OVERHEAD COST				
	220201	TRAVEL & TRANSPORT -- GENERAL				
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000.00	671,000.00	213,000.00	884,000.00

	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0			
		<b>SUB-TOTAL</b>	<b>2,500,000.00</b>	<b>671,000.00</b>		

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

ADMINISTRATIVE CONF			2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
	<b>220204</b>	<b>MAINTENANCE SERVICES</b>				
	22020401	MAINT. OF MOTOR VEH.	400,000.00		60,000.00	60,000.00
	22020402	MAINT. OF FURNITURE	200,000.00			
	22020407	IMPRESS	1,000,000.00			
	22020301	OFFICE STATIONERIES/COMPUTER				
	22020801	MOTOR VEH. FUEL COST	500,000.00			
	22020803	GENERATOR FUEL COST	500,000.00			
		<b>SUB-TOTAL</b>	<b>3,600,000.00</b>		<b>60,000.00</b>	<b>60,000.00</b>
		<b>GRAND-TOTAL</b>	<b>0</b>			
		<b>CAPITAL EXPENDITURES</b>				
	<b>230101</b>					
	23010105	PURCHASE OF MOTOR VEHICL	5,000,000.00			
		<b>GRAND-TOTAL</b>				

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

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
12500500101	2	EXPENDITURES				
	21	PERSONNEL COST				
	2101	SALARY				
	210101	SALARIES AND WAGES				
	21010101	SALARY	85,000,000.00	53,255,054.23		53,255,054.23
	21010102	OVERTIME PAYMENTS	1,000,000.00			
	21010103	CRF - SALARIES	0			
		PERSONNEL EMOLUMENT	86,000,000.00	53,255,054.23		53,255,054.23
	2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
	210201	ALLOWANCES				
	21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE) (CASUAL	5,000,000.00			
	21020102	LEAVE ALLOWANCE	6,000,000.00			
	21020103	WARDROBE/OUTFIT ALLOWANCE	0			
	21020104	FURNITURE ALLOWANCE	0			
		GRAND TOTAL PERSONNEL EMOLUMENT	93,000,000.00			

**DEPARTMENT OF ADMINISTRATION AND GENERAL SERVICES**

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
	2202	OVERHEAD COST				
	220201	TRAVEL & TRANSPORT - GENERAL				
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING				
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	276,000.00	77,500.00	353,500.00
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING				
		SUB-TOTAL	1,000,000.00			
ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
	220203	MATERIALS & SUPPLIES - GENERAL OFFICE				
	22020301	STATIONERIES/COMPUTER	800,000.00	113,800.00	73,000.00	186,800.00
	22020303					
	22020305	PRINTING OF NON SECURITY DOCUMENTS	800,000.00	317,000.00	138,500.00	455,500.00
		SUB-TOTAL	2,000,000.00	430,800.00	211,500.00	642,300.00
ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
	220204	MAINTENANCE SERVICES - GENERAL				
	22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT	500,000.00	317,000.00	96,500.00	413,500.00
	22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00			
	22020407	IMPRESS	1,000,000.00	260,000.00		260,000.00
	22020408	LEAVE ALLOWANCE	1,000,000.00	71,490.14		71,490.14

		SUB-TOTAL	2,900,000.00	648,490.14	96,500.00	744,990.14
ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
					ESTIMATES	
	22020602	OFFICE RENT				
	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	90,000.00	25,000.00	115,000.00
	22020802	OTHER TRANSP. EQUIP.	300,000.00			
	22020803	PLANT & GEN. FUEL COST	380,000.00	420,000.00		420,000.00
		SUB-TOTAL	600,000.00	510,000.00	25,000.00	535,000.00
ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
	220209	FINANCIAL CHARGES - GENERAL				
	22020902	INSURANCE PREMIUM	500,000.00			
		SUB-TOTAL	500,000.00			
	220210	MISCELLANEOUS EXPENSES - GENERAL				
	22021001	REFRESHMENT & MEALS/ENTERTAINMENT & HONORARIUM & SITTING ALLOWANCE	4,000,000.00	1,737,500.00	130,000.00	1,867,500.00
	22021002		500,000.00			
	22021007	WELFARE PACKAGE	500,000.00	470,000.00	375,000.00	845,000.00
	22021020	ELECTION LOGISTIC SUPPORT		405,000.00	50,000.00	455,000.00
	22021024	RELIGION FESTIVAL	4,300,000.00	3,890,000.00		3,890,000.00
	22021029	OTHER EXPENSES	1,000,000.00	1,197,000.00		1,197,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME		2,085,000.00		2,085,000.00
		SUB-TOTAL	19,000,000.00	9,784,500.00	555,000.00	10,339,500.00
	22040104	GRANT TO OTHER LOCAL GOVERNMENT - CAPITAL	0			
	22040109	GRANT TO COMMUNITIES/NGOs/CDA's/INT	1,000,000.00			
		SUB-TOTAL	1,000,000.00			
		GRAND TOTAL OVERHEAD COST	6,300,000.00	11,649,790.14		11,649,790.14

	22021001	REFRESHMENT & MEALS/ENTERTAINMENT	1,000,000.00			
	22021021	SPECIAL DAY/CELEBRATION	16,000,000.00			
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME (ON AGRIC)	1,500,000.00			
	22021032	FAIR, FESTIVAL, EXPO	500,000.00			
		<b>SUB-TOTAL</b>	<b>8,500,000.00</b>			
		<b>GRAND TOTAL OVERHEAD COST</b>	<b>3,000,000.00</b>			

**AGRICULTURE AND RURAL DEVELOPMENT**

**CAPITAL EXPENDITURE**

ADMINISTRATIVE CODE 21500100101	ECONOMIC CODE	Dept of Agriculture and Rural Development	2021 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
	23010113	PURCHASE OF COMPUTER	6,200,000.00			
	23010127				360,000.00	360,000.00
	23050108	PRODUCTION OF FARM SEEDLINGS	1,000,000.00			
	23050109	SPECIAL PROJECTS AND ASSIGNMENTS	30,000,000.00			
		- Education/Training	3,000,000.00			
		- Young Farmer's Programme	0			
		- Youth Empowerment through Agriculture (I-YES)	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			
	23050117	* Crop Division	30,000,000.00			
	23050118	PROCUREMENT OF AGRIC INPUT	1,000,000.00			
		- Arable Crop cultivation				
		- Vegetable production				
		<b>SUB-TOTAL</b>	<b>31,000,000.00</b>		<b>360,000.00</b>	<b>360,000.00</b>

DEPARTMENT OF ADMINISTRATION AND GENERAL SERVICES

CAPITAL EXPENDITURES

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 APPROVED ESTIMATES		TOTAL
				MAIN COUNCIL	LCDA	
21500100101		ADMINISTRATION AND GENERAL SERVICES DEPARTMENT				
	23010113	PURCHASE OF COMPUTERS	200,000.00			
	23010114	PURCHASE OF COMPUTER PRINTERS	100,000.00			
	23010115	PURCHASE OF PHOTOCOPYING MACHINES	100,000.00			
	23010146	PURCHASE OF OTHER EQUIPMENT	200,000.00			
		PURCHASE OF OFFICE FURNITURES	500,000.00			
		PURCHASE OF MOTOR CYCLES	200,000.00			
	23010105	PURCHASE OF MOTOR VEHICLE	1,800,000.00		2,200,000.00	2,200,000.00
		TOTAL	3,300,000.00			

2020 GENERAL PURPOSE FINANCIAL STATEMENTS

ORGANIZATIONAL CODE 63021900

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	2020 APPROVED ESTIMATES		TOTAL
				MAIN COUNCIL	LCDA ESTIMATES	
	2	EXPENDITURES				
2.15E+11	210101	SALARIES AND WAGES				
	21010101	SALARY	14,000,000.00	11,686,913.93		11,686,913.93
	21010103	CRF - SALARIES	0			
		SUB-TOTAL	14,000,000.00			
	2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
	210201	ALLOWANCES				
	21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE) CASUAL STAFF	1,600,000.00		720,000.00	720,000.00
	21020102	LEAVE ALLOWANCE				
		SUB-TOTAL	1,600,000.00			
		TOTAL PERSONNEL COSTS	15,600,000.00			
ADMINISTRATIVE CODE	ECONOMIC CODE		2019 APPROVD EST.	MAIN COUNCIL	LCDA	TOTAL
	22021001	REFRESHMENT AND MEALS		155,000.00		
	22021021	SPECIAL DAY/CELEBRATION		3,010,000.00		
		SUB-TOTAL	500,000.00	3,165,000.00		
ADMINISTRATIVE CODE	ECONOMIC CODE		2021 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
	220204	MAINTENANCE SERVICES - GENERAL				
	22020401	MAINTENANCE OF FURNITURE	500,000.00		193,200.00	193,200.00
	22020406	OTHER MAINTEN. SERV.	1,000,000.00		6,700.00	6,700.00
	22020407	IMPREST	750,000.00			
	22020408	LEAVE BONUS	500,000.00			
	22020602					
		SUB-TOTAL	4,000,000.00		50,450.00	50,450.00
					250,350.00	250,350.00

**CAPITAL EXPENDITURES**

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

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

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
					EXPENDITURES	
22000300101	2	EXPENDITURES				
	210101	SALARIES AND WAGES				
	21010101	SALARY	5,000,000.00	1,899,215.38		1,899,215.38
		<b>GRAND TOTAL PERSONNEL</b>	<b>5,000,000.00</b>	<b>1,899,215.38</b>		<b>1,899,215.38</b>
	210201	ALLOWANCES				
	21020101	LEAVE ALLOWANCE	350,000.00			
	21020104	FURNITURE ALLOWANCE	0			
		<b>SUB-TOTAL</b>	<b>150,000.00</b>			
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00		89,000.00	89,000.00
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-		-	
		<b>SUB-TOTAL</b>	<b>500,000.00</b>		<b>89,000.00</b>	<b>89,000.00</b>
	220203	MATERIALS & SUPPLIES - GENERAL				
	22020301	OFFICE STATIONERIES/ COMPUTER	200,000.00			
		<b>SUB-TOTAL</b>	<b>200,000.00</b>			
	22020407	IMPRESTS	1,000,000.00			
	22020408	LEAVE BONUS	300,000.00			
	22021001	REFRESHMENT/MEALS	1,000,000.00			
	22021014	ANNUAL BUDGET EXPENSES & ADMIN	700,000.00	522,500.00	112,500.00	635,000.00
	22021023	PUBLIC ENLIGHTENMENT PROGRAMME	100,000.00			
	22021031	CONDUCT OF SURVEY	1,000,000.00	47,500.00		47,500.00
		<b>SUB-TOTAL</b>	<b>2,400,000.00</b>	<b>570,000.00</b>	<b>112,500.00</b>	<b>682,500.00</b>
	2204	GRANTS AND CONTRIBUTION - GENERAL				
	23010113	PURCHASE OF COMPUTER	200,000.00			
	22040109	GRANT TO COMMUNITIES/NGO/CDA/MD	-			
		<b>SUB-TOTAL</b>	<b>-</b>			
		<b>GRANT TOTAL OVERHEAD COST</b>	<b>4,200,000.00</b>			



2020 GENERAL PURPOSE FINANCIAL STATEMENTS

ORGANIZATIONAL CODE 63021900

DEPARTMENT OF FINANCE AND SUPPLIES

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
22000100101	2	EXPENDITURES				
	210101	SALARIES AND WAGES				
	21010101	SALARY	40,000,000.00	43,932,906.13		43,932,906.13
	21010102	OVERTIME PAYMENTS	0			
		PERSONNEL EMOLUMENT	40,000,000.00			
	2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
	210201	ALLOWANCES				
	21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE/CASUAL STAFF	0			
	21020102	LEAVE ALLOWANCE	600,000.00			
		SUB-TOTAL	4,000,000.00			
		PENSION ALLOWANCE	5,000,000.00			
		GRAND TOTAL PERSONNEL EMOLUMENT	54,000,000.00			
	21030102	SOCIAL BENEFIT (TEACHER'S PENSION ALLOWANCE)		172,297,623.59		172,297,623.59
	2202	OVERHEAD COST				
	220201	TRAVEL & TRANSPORT - GENERAL				
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	294,000.00		294,000.00
		SUB-TOTAL	1,000,000.00	294,000.00		294,000.00
	220203	MATERIALS & SUPPLIES - GENERAL				
	22020301	OFFICE STATIONERIES/COMPUTER	500,000.00	96,000.00	14,200.00	110,200.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS	750,000.00	626,000.00	29,250.00	655,250.00
	22020306	PRINTING OF SECURITY DOCUMENTS	500,000.00			
	22020313	PRODUCTION OF AFS	100,000.00			
		SUB-TOTAL	2,800,000.00	722,000.00	43,450.00	765,450.00
	22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT	500,000.00			
	22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00			
	22020407	IMPREST	1,000,000.00	50,000.00		50,000.00
	22020709	AUDIT FEES	8,000,000.00	10,066,343.78		10,066,343.78
	22020408	LEAVE BONUS	800,000.00			
	22020901	BANK CHARGES		210,892.15	9,182.40	220,074.55
	22021029	OTHER EXPENSES				
	22021030	PUBLIC ENLIGHTENMENT				
		SUB-TOTAL	6,600,000.00	10,327,235.93	9,182.40	10,336,418.33
	22021001	REFRESHMENT AND MEALS		35,000.00		35,000.00
	220701	TRANSFER TO OTHER FUND				
	42010101	TRANSFER TO CDF / STABILIZATION FUND	40,000,000.00			
	22070102	TRANSFER TO SOVERIEGN WEALTH FUND	0			
	22070103	TRANSFER TO SINKING FUND	0			
	22080102	TRANSFER TO TEACHER'S PENSION ALLOWANCE				
		SUB-TOTAL	40,000,000.00	35,000.00		35,000.00
		GRAND TOTAL OVERHEAD COST		183,675,859.52	105,264.80	

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

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
22000100101	2	EXPENDITURES			EXPENDITURES	
	210101	SALARIES AND WAGES				
	21010101	SALARY	43,564,200.00	30,394,999.03		
	21010102	OVERTIME PAYMENTS				
		GRAND TOTAL PERSONNEL	43,564,200.00	30,394,999.03		
	2102	ALLOWANCES AND SOCIAL CONTRIBUTION				
	210201	ALLOWANCES				
	21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE/CASUAL STAFF)				
	21020102	LEAVE ALLOWANCE				
		SUB-TOTAL				
		TOTAL PERSONNEL COST		30,394,999.03		
	2202	OVERHEAD COST				
	22020101					
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	100,000.00	18,900.00	118,900.00
		SUB-TOTAL	1,000,000.00	100,000.00		100,000.00
	220204	MATERIALS & SUPPLIES – GENERAL				
	22020401	OFFICE STATIONERIES/COMPUTER	1,500,000.00	950,000.00	50,000.00	1,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE		22,000.00		22,000.00
	22020403	PRINTING OF NON SECURITY DOCUMENTS	1,500,000.00	1,000,000.00		1,000,000.00
	22020405	MAINTENANCE OF GENERATORS	2,000,000.00	65,000.00		65,000.00
	22020407	IMPRESS	1,000,000.00			
	22020408	LEAVE BONUS	500,000.00			
	22020412	MAINT. OF PUBLIC PLACES	500,000.00			
	22020413	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT	1,000,000.00		30,000.00	30,000.00
	22020419	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00			
		SUB-TOTAL		2,037,000.00	80,000.00	2,117,000.00
	22020602	OTHER SERVICES GENERAL	200,000.00	120,000.00		120,000.00
	22020603	RESIDENTIAL RENT	350,000.00	200,000.00		200,000.00
	22020706	CONSULTING AND PROFESSIONAL SERVICING		150,000.00		150,000.00
	22020803	GENERATOR COST	350,000.00	90,000.00		90,000.00
		SUB-TOTAL				
		GRAND TOTAL		2,697,000.00		2,697,000.00

DEPARTMENT OF WORKS, HOUSING, LAND AND SURVEY

ADMINISTRATIVE CODE	ECONOMIC CODE	CAPITAL EXPENDITURE	2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
21500100101		DEPT OF WORKS & HOUSING				
	23010101	PURCHASE & ACQUIST. OF LAND	2,000,000.00			
	23010105	PURCHASE OF MOTOR VEHICLE	50,000,000.00		2,810,810.00	2,810,810.00
	23010144	PURCHASE OF SURVEY EQUIP.	700,000.00			
	23010145	PURCHASE OF ELECTRONIC EQUIPMENTS	500,000.00			

	23010150	PURCHASE OF ROAD TOOLS	1,000,000.00		117,000.00	117,000.00
	23020101	CONSTRUCTION / PROVISION OF PUBLIC SCHOOL	5,000,000.00			
	23020103	PROVISION OF HOUSING	10,000,000.00		1,600,000.00	1,600,000.00
	23020106	CONSTRUCTION OF HEALTH CENTRE				
	23020107	CONSTRUCTION OF ROADS	10,000,000.00			
	23020114	CONSTRUCTION/PROVISION OF ROADS	200,000,000.00		11,600,000.00	11,600,000.00
	23020118	REHABILITATION OF RECREATION FACILITIES	6,000,000.00		5,000,000.00	5,000,000.00
	23030102	REPAIRS OF ELECTRICITY	2,000,000.00			
	23030103	REHABILITATION OF HOUSING	5,000,000.00			
	23030104	REHABILITATION OF WATER FACILITIES	5,000,000.00		25,000.00	25,000.00
	23030106	REHABILITATION OF PUBLIC SCHOOL				
	23030113	REHABILITATION OF ROADS	20,000,000.00		3,409,459.46	3,409,459.46
	23030121	REPAIRS OF OFFICE BUILDING	7,300,000.00		5,000,000.00	5,000,000.00
	23030125					
	23040107	PREPARATION MASTER PLANS	3,000,000.00			
		- Tarring/Paving	20,000,000.00			
		<b>GRAND-TOTAL</b>	<b>362,520,000.00</b>		<b>29,562,269.46</b>	<b>29,562,269.46</b>
<b>ORGANIZATIONAL CODE 63021900</b>						
<b>2021 GENERAL PURPOSE FINANCIAL STATEMENTS</b>						
<b>DEPARTMENT OF EDUCATION AND SOCIAL SERVICES</b>						
<b>ADMINISTRATIVE CODE</b>	<b>ECONOMIC CODE</b>		<b>2021 APPROVED ESTIMATES</b>	<b>MAIN COUNCIL</b>	<b>LCDA</b>	<b>TOTAL</b>
51400300101	2	<b>EXPENDITURES</b>				
	210101	<b>SALARIES AND WAGES</b>				
	21010101	SALARY	44,300,000.00	49,453,722.56		49,453,722.56
		<b>GRAND TOTAL PERSONNEL EMOLUMENT</b>	<b>44,300,000.00</b>	<b>49,453,722.56</b>		<b>49,453,722.56</b>
	21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE) (NYSCL)	8,000,000.00	801,240.00		801,240.00
	21020102	LEAVE ALLOWANCE	-	434,000.00		434,000.00
		<b>SUB-TOTAL</b>	<b>62,300,000.00</b>	<b>1,235,240.00</b>		<b>1,235,240.00</b>
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	700,000.00			
		<b>SUB-TOTAL</b>	<b>700,000.00</b>			
	22020203	INTERNET ACCESS CHARGES/DSTV	500,000.00	23,000.00		23,000.00
	22020304	MAGAZINES AND PERIODICS	-	58,000.00		58,000.00
	22020305	PRINTING OF NON SECURITY	100,000.00	95,000.00	4,000.00	99,000.00
		<b>SUB-TOTAL</b>	<b>750,000.00</b>	<b>176,000.00</b>	<b>4,000.00</b>	<b>180,000.00</b>
	22020309	UNIFORMS & OTHER CLOTHING	50,000.00			
	220204	<b>MAINTENANCE SERVICES - GENERAL</b>				
	22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT	400,000.00			
	22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00			
	22020407	IMPRESTS	1,000,000.00	115,000.00		115,000.00
	22020408	LEAVE BONUS	1,000,000.00			
	22020411	MAINTENANCE OF COMMUNICATION EQUIP	50,000.00			
		<b>SUB-TOTAL</b>	<b>500,000.00</b>			
	22020601	SECURITY SERVICES	4,000,000.00	311,000.00		311,000.00
	22020801	MOTOR VEHICLE FUEL		60,000.00		60,000.00
		<b>SUB-TOTAL</b>		<b>486,000.00</b>		<b>486,000.00</b>
	220210	MISCELLANEOUS EXPENSES				
	22021001	REFRESHMENT & MEALS/ENTERTAINMENT/HOSPIT	2,000,000.00	575,000.00	125,000.00	700,000.00
	22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00			
	22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	1,257,028.05	50,000.00	1,307,028.05
	22021007	WELFARE				
	22021009	PACKAGES/LEADERSHIP SPORTING ACTIVITIES	1,000,000.00			

	22021020	ELECTION-LOGISTICS SUPPORT	1,000,000.00			
	22021021	SPECIAL DAYS/CELEBRATIONS	2,500,000.00	2,410,000.00	750,000.00	3,160,000.00
	22021024	PILGRIMAGE AND RELIGION FESTIVAL	1,000,000.00	770,000.00		770,000.00
	22021026	EXAMINATION EXPENSES	-		150,000.00	150,000.00
	22021027	DISASTER MANAGEMENT	2,000,000.00			
	22021029	OTHER EXPENSES	1,000,000.00	196,000.00		196,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME	3,000,000.00	720,000.00		720,000.00
	22021032	FAIR, FESTIVAL EXPO & SUM.	1,000,000.00	750,000.00		750,000.00
	22040109	DONATION/FIN. ASSISTANCE	4,000,000.00	3,273,000.00		3,273,000.00
	22050102	MEAL SUBSIDY	2,000,000.00	1,580,000.00		1,580,000.00
	22050105	EDUCATION SUBSIDY	10,000,000.00	2,500,000.00		2,500,000.00
		<b>SUB-TOTAL</b>	<b>12,750,000.00</b>	<b>14,031,028.05</b>	<b>1,075,000.00</b>	<b>15,106,028.05</b>
		<b>GRAND TOTAL OVERHEAD COST</b>	<b>9,800,000.00</b>	<b>15,928,268.05</b>		

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

	SECTION				
23050110	EDUCATIONAL PROGRAMMES (ANFEE)(COACHING)	28,000,000.00		887,200.00	887,200.00
23050111	PROJECTS/EMPOWERMENT	10,000,000.00		7,500,000.00	7,500,000.00
23010104	PURCHASE OF MOTOR CYCLES	3,000,000.00			
23010124	PURCHASE OF TEACHING AIDS	200,000.00			
23010125	PURCHASE OF BOOKS	500,000.00			
23010130	FACILITIES	1,000,000.00			
	<b>SUB-TOTAL</b>	<b>10,200,000.00</b>		<b>8,387,200.00</b>	<b>8,387,200.00</b>
	<b>YOUTH, SPORTS AND RECREATION</b>				
23010126	EQUIPMENTS	500,000.00			
23010148	PURCHASE OF BOOKS	500,000.00			
23050110	EDUCATIONAL PROGRAMMES (A)	7,000,000.00			
	<b>SUB-TOTAL</b>	<b>10,200,000.00</b>			
	<b>GRAND TOTAL CAPITAL COST</b>	<b>13,500,000.00</b>			

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

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA ESTIMATES	TOTAL
52100100101	2	<b>EXPENDITURES</b>				
	210101	<b>SALARIES AND WAGES</b>				
	21010101	SALARY	150,000,000.00	156,117,891.10		156,117,891.10
		<b>GRAND TOTAL PERSONNEL EMOLUMENT</b>	<b>150,000,000.00</b>	<b>156,117,891.10</b>		<b>156,117,891.10</b>
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	750,000.00	100,000.00		100,000.00
	22020301	OFFICE STATIONERIES	750,000.00			
	22020307	DRUG AND MED SUPPLIES				
		<b>SUB-TOTAL</b>	<b>600,000.00</b>	<b>100,000.00</b>		<b>100,000.00</b>
	220204	<b>MAINTENANCE SERVICES – GENERAL</b>				
	22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT	300,000.00			
	22020402	MAINTENANCE OF OFFICE FURNIT.	100,000.00			
	22020407	IMPRESTS	700,000			
		<b>SUB-TOTAL</b>	<b>300,000.00</b>			
	22020803	PLANT / GENERATOR FUEL COST	150,000.00			
		<b>SUB-TOTAL</b>	<b>650,000.00</b>			
	220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>				
	22021001	REFRESHMENT	300,000.00	50,000.00		50,000.00
	22021007	WELFARE PACKAGE	7,100,000.00	9,020,000.00		9,020,000.00
	22021029	OTHER EXPENSES	300,000.00		15,000.00	15,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME ON HEALTH	500,000.00	48,000.00		48,000.00
	22050107	HEALTH SUBSIDY				
		<b>SUB-TOTAL</b>	<b>1,000,000.00</b>	<b>9,118,000.00</b>	<b>15,000.00</b>	<b>9,133,000.00</b>
		<b>GRAND TOTAL OVERHEAD COST</b>	<b>5,250,000.00</b>	<b>9,218,000.00</b>		

**DEPARTMENT OF MEDICAL SERVICES**

**CAPITAL EXPENDITURE**

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA ESTIMATES	TOTAL
21500100101		Dept of Primary Health Care (PHC)				
	23010112	PURCHASE OF OFF. FURNITURE	50,000.00			
	23010122	HEALTH/MEDICAL EQUIPMENT	20,000,000.00		610,000.00	610,000.00
		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				
		<b>SUB-TOTAL</b>	<b>20,050,000.00</b>		<b>610,000.00</b>	<b>610,000.00</b>

**ORGANIZATIONAL CODE 63021900**

**DEPARTMENT OF ENVIRONMENTAL HEALTH SERVICES**

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA EXPENDITURES	TOTAL
53500100101	2	<b>EXPENDITURES</b>				
	210101	<b>SALARIES AND WAGES</b>				
	21010101	SALARY	25,400,000.00	22,427,438.25		22,427,438.25
		PERSONNEL EMOLUMENT	25,400,000.00	22,427,438.25		22,427,438.25
	21020101	NON REGULAR ALLOWANCES (E.G SEVERANCE) CASUAL STAFF	2,500,000.00			
	21020102					
		<b>GRAND TOTAL PERSONNEL EMOLUMENT</b>	<b>2,500,000.00</b>			
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00			
		<b>SUB-TOTAL</b>	<b>500,000.00</b>			
	220204	<b>MAINTENANCE SERVICES – GENERAL</b>				
	22020407	IMPRESTS	700,000.00			
	22020412	MAINTENANCE OF MARKET	400,000.00			
		<b>SUB-TOTAL</b>	<b>960,000.00</b>			
	22020501					
	220206	<b>OTHER SERVICES – GENERAL</b>				
	22020605	CLEANING & FUMIGATION SERVICES	1,500,000.00	60,000.00		60,000.00
	22021030	PUBLIC ENLIGHTMENT		50,000.00		50,000.00
		<b>SUB-TOTAL</b>	<b>1,500,000.00</b>	<b>110,000.00</b>		<b>110,000.00</b>

DEPARTMENT OF ENVIRONMENTAL HEALTH SERVICES

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA ESTIMATES	TOTAL
	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	25,000.00
	22021030	PUBLIC ENLIGHTENMENT PROGRAMME / TRAINING	1,000,000.00		630,000.00	630,000.00
		SUB-TOTAL	1,000,000.00		655,000.00	655,000.00
		GRAND TOTAL OVERHEAD COST	3,100,000.00		1,020,000.00	1,020,000.00

CAPITAL EXPENDITURE

ADMINISTRATIVE CODE	ECONOMIC CODE		2020 APPROVED ESTIMATES	MAIN COUNCIL	LCDA	TOTAL
21500100101		WASTE MANAGEMENT				
		Dept of Environmental Health Services				
		ENVIRONMENTAL CONSERVATION				
	23010122					
	23040102	EROSION AND FLOOD CONTROL	3,000,000.00	2,300,000.00		2,300,000.00
	23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL / WATER POLLUTION	7,000,000.00		2,400,000.00	2,400,000.00
	23040105	PREVENTION AND CONTROL	1,000,000.00			
	23040106	BEAUTIFICATION & LANDSCAPING	1,500,000.00			
		SUB-TOTAL	14,900,000.00	2,300,000.00		2,300,000.00

KAJOLA LOCAL  
GOVERNMENT, OKFHO  
CONSOLIDATED BANK RECONCILIATION STATEMENTS  
FOR THE MONTH OF  
DECEMBER 2021

	BANKS BALANCES	N		N
First Bank	2031456403	258,112.45		
First Bank	2011548186	18,474.18		
First Bank	2029462102	49,512,113.23		
First Bank	2029461930	50,587.00		
Polaris Bank	1750041812	5,382.08		
Polaris Bank	1750029120	11,397.10		
First Bank IWA I.C.D.A	2032315282	1,693,117.21		
First Bank IWA I.C.D.A	2032314656	811,885.63		
				52,361,068.88
ADD:				
Bank Charges				
Debit in Bank not in Un-credited Lodgement				
LESS:				
Un presented Cheques		1,197,108.91		
Credit in bank not in		2,711.00		1,199,820.40
	Balance as per Cash Book			50,361,248.48

DEBIT IN BANK NOT YET IN THE CASH BOOK

S/N	CHEQUE NO.	DATE		CHEQUE NO	AMOUNT

CREDIT IN BANK NOT IN CASHBOOK

S/N	NAME	AMOUNT	
	B/F	2,711	
1			
2			
3			

BANK CHARGES FOR DECEMBER, 2020

B/F			